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THURSDAY, JANUARY 7, 1965

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TA-Urders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders will Notifications which have originally less published in the "Genette of India" are only insufficient.

INISTING OF IRRIGATION AND POWER

#### RESOLUTION"

New Delhi, the 31st August 1964

BW:V:516(2)/64.—The following amendment in the second of this Ministry's resource of the second of t

V. NANJAPPA,
Secy. to the Govt. of India.

#### ORDER .

Ordered that, the Resolution be communicated to all state Governments, all Ministries of the Governmen of India, Prime Minister's Secretariat, the Private and Military Secretaries to the President, the Lek Sahha/Raiya Sahha Secretaries, the Department of Panisabentary Affairs; the Planning Commission and the Comptroller and Auditor General of India.

Ordered also that the Resolution be published in the "Greette of India." and that the State Governments be requisted to publish it in the State Gazettes for general information.

Secy. to the Govt. of India-

### ELECTION COMMISSION, INDIA

#### NOTIFICATION .

New Delhi, the 17th December 1964.

No. 56/64.—In exercise of the powers conferred by subjects (1) of rule 5 of the Conduct of Elections Rules, 1961, the Election Commission hereby directs that the following further amendments shall be made in its actification No. 56/1/62(S.O. 2939), dated the 22nd September 1962, as amended, namely.—

in the table appended to the said notification, against items 1, 3 and 14, in columns 2 and 3, respectively, the following afterior, shall be added:

Communist Party of

Hammiter, and Sittle

By order.





## (Buzette

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THURSDAY, JANUARY 21, 1965

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RT IA-Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

LIST OF CHANGES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951—DURING THE WEEK ENDING 1ST AUGUST, 1964.

Name and full address of the undertaking and location.

Articles of manufacture and capacity (type of heence, i.e., NU/SE/NA/C.O.B-Shifting). Licence No. and date.

Schd. Ind. No 22-Drugs and Pharmacouticals.

Benger Laboratories (India) Ltd., 16 Hare Dextraven Salt Free 30,000 litres per annum. Street, Calcutta-1.
West Bongal).

L/22/217/64-Ch. III, dated 17-7-64.

Bengal Immunity Co. Ltd., 153 Dhacamtala Peptone 3.5 tonnes per annum. Street, Calcutta-13.

L/22/219/64-Ch. Ш. dated 17-7-64.

ATEMENT SHOWING LETTERS OF INTENT ISSUED DURING THE WEEK ENDING 1ST AUGUST, 1964 TO PARTIES WHO HAVE APPLIED FOR LICENCES UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951.

Name and address of the undertaking (and location.)

Articles of manufacture and capacity.

Letter (of intent) No and date.

Messrs. Bharatia Electric Steel Co, Ltd., 1 & 2 Chilled cust iron and cust steel rolls -9,000 tons No. 4(3)/164/64-EI(M), dated per annum.

[Calcutta, West Bengal.]

(West Bengal).

(N.A.)

Netaji Subhas Road, Calcutta-1. (Calcutta, West Bengul).

Mossrs. Jatia Industries Private Ltd., 18 Greene proof and glassine papers 3,600 tonnes No. LI (III)-17(61)/64, dated 1-8 por amum.

Pulp--3,600 tonnes per annum.

(N.U.)

STATEMENT SHOWING CHANGES EFFECTED IN THE NAMES OF OWNERS/UNDERTAKINGS DURING THE WEEK ENDING 1ST AUGUST, 1964.

Licence No. and date.

Name of the original owner/undertaking.

Name of the new owner/undertaking.

NIL

NIL

NIL.

STATEMENT SHOWING THE LICENCES REVOKED DURING THE WEEK ENDING 1ST AUGUST, 1864.

;·, ,

#### LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1981—DI THE WEEK ENDING 25TH JULY, 1984. Licence No. and Articles of manufacture and capacity Name and full address of the undertaking (type of heonee, i.e., NU/SE/NA/C.O.B.and location. Shufting). Schd. Ind. No. 11- Earth-moving Machinery. Agrind Fabrications Ltd., 6 Canonin Chambra 8-10 ton Diesel- 40 Nos. Road Rollers, and per L/11(3)/64-AEI, dated Avenue, Calcutta-13. (Calcutta, West Bnegal). 10-12 ton Diesel Road Rollers. (8 E) The Britannia Engineering Company Limited, Diesel Road Rollers 8/10 ton capacity -100 L/11(4)/64-AEI, dated Titaghur, 24-Parganas, Wost Bengal. per annum. (Tigaghur, West Bengal). (S.E.) Schd. Ind. No. 23(2) Jute-made wholly or in part of jute, including jute, twine and rope. Kinningson Jute Mills Co. Ltd., Chartered Bank Fine fabrics made of admixture of jute and union L/23/2/72-Tex(D)/64, cotton yarus -45 looms having a productive capacity of 54 tons per month. Buildings, Calcutta-1. (West Bongal). 22.7.84 (N.A.) STATEMENT SHOWING THE CHANGES EFFECTED IN THE NAMES OF OWNERS/UNDERTAKINGS DURING WEEK ENDING 25TH JULY, 1984. NII. STATEMENT SHOWING THE LICENCE REVOKED/ SURRENDERED DURING THE WEEK ENDING 25TH JULY, 1984. NIL. STATEMENT SHOWING LETTERS OF INTENT ISSUED DURING THE WEEK ENDING 28TH JULY, 1964, TO PARTI-HAVE APPLIED FOR LICENCES UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT. 195 LIST OF LIGENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951 DURI THE WEEK ENDING 18TH JULY, 1964. Schd. Ind. No. 2(1)- Coal, Lignite, Coke and their Derivatives. Jaipuria Kajora Collierios, Ltd., 33 Notaji Subhas Coal--2,(80,000) tonnes per annum. Road, Calcutta-1. (West Bengal). (S.E.) .. L/2(1)/N-260/64, dated STATEMENT SHOWING THE LICENCES REVOKED/SURRENDERED DURING THE WEEK ENDING 18TH JULY, 1964 L/19(3)(10)/63-Ch. II dated 12-11-62 (N.U.). Messrs. Roberts Melean & Co. Ltd., Calcutta . . . . Fine Chemicals. (West Bongal). LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951-DURIL TWE WEEK ENDING 13TH JUNE, 1964. Name and address of the undertaking Articles of manufacture and capacity (type of heence, i.e., NU/SE/NA/COB-Licence No. and date. and location. Shifting). Schd. Ind. No. 2(1)-Coal, Lignite, Coke and their derivatives. Year. 1. Mesca. Bharat Mining Corporation Ltd., Coal— 9 Old Court House St., Calcutta. L/2(1)/N/254/64, dated 6-Balanle Colliery, Dist. Burdwan, West 1964-5,24,000 tonnes Bengal). 1965 - 6.07.548 tonnes (8.E.) Schd. Ind. No. 29(2) Glycerine. 3. Meser Bengal Immunity Co. Ltd., 153 Tooth-paste 3000 kg per annum Dharamlah Street, Calcutta-13. .. L/29(2)(2)/64/L1/(1) dated 1 (West Bengal) (N.A.) LIST OF LICENSES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951-DURING THE OFFICE WEEK ENDING 30TH MAY, 1964.

Messrs. Gains: Pana Lal Ltd., 68 Nalini Set Cotton Yarn -- 3000 spindles Road, Calcuta; (S.E.) .. L/23(1)/821/64-Tex(B), (S.E.) 21-5-64. (Calcutta, West Bengal).

(S.E.)

Mesars. Sudana (Private) Ltd., 3 Esplanade Steel Forgungs and drop stampings—2,424 L/1A/3(104)/64-EI(M), (Calcutte, West Bengal).

Messre. Hadde Testile Industries Lite., Opo 48 Cotton yess—12,500 spindles Garden Reside Road, Calcusta-24. .. L/23(1)/823/64-Tex(B), d (Calcutta, What Bengal). 22.5.64.

#### LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951.

### During the period from 2nd August 1964 to 8th August 1964 and from 10th August 1964 to 22nd August 1964.

Name and full address of the Undertaking (and location).

Articles of manufacture and capacity (type of licence, i.e., NU/SE/NA/COB/Shifting).

Licence No. and date

SCHD. IND. NO. 7(5)-AUTOMOBILES

Sunkey Wheels Ltd., Wakefield House, Sportt Tractor Wheels—20,000 Nos. per annum (N.A.) L/7(5)/16/64-AEI, 3-8-64. Road, Ballard Estate, Bombay-1. (Durgapur, West Bengal).

#### STATEMENT SHOWING LETTERS OF INTENT ISSUED

## During the period from 2nd August 1964 to 8th August 1964 and from 16th August 1964 to 22nd August 1964, to parties who have applied for licences under the industries (Development and Regulation) Act, 1951.

Name and address of the undertaking (and location).

Articles for manufacture and capacity.

Letter (of intent) No. and da

Messrs. Textile Machinery Corporation Ltd. Ward 30 capstan lathes 100 Nos. per annum 4-15/64-MEI, 11-8-64. Belgharia, 24-Parganas (Belgharia, West (after expansion 200 Nos. per annum) (S.E.).

Shri Gobinddeo Glass Works Limited, 9 Ezra Various items of Ceramic machines—worth Rs. 3(27)/64-MEI, 3-8-64. Street, Calcutta-1, (West Bengal). 106.36 lakhs per annum. (N.U.)

Bengul).

Messrs Textile Machinery Corporation Ltd., Belghoria, 24-Parganas. (Wost Bengal). Ring pinning Frames 1080 per annum, Carding No. 2(25)/64-MEI, 4-8-64. Engines 450 per annum (S.E.)

Messrs. Shalimar Industries (P) Ltd., 25, Gancah Chandra Avenue, Calcutta-13 (Shalimar, Howrah, West Bengal).

Grooved insertmail eyes 120 lakh pieces per 3(31)/63-MEI, 4-8-64.

 Messrs. India Paper Pulp Co. Ltd., 8 Clive Row. Calcutta-1, (Hazinagar, Naihati, West Bengal).

Paper and pulp 4000 tonnes per annum (S.E.) LI(III)/17(149)/63, 6-8-64.

 Messrs. Appejay Structurals Ltd., 47 Hide Road, Calcutta-27 (Rajbandh, Burdwan district, West Hengal).

Wharf cranes (capacity to be determined) (N.U.) 8(15)/64-MEI, 4-8-64.

### STATEMENT SHOWING THE CHANGES EFFECTED IN THE NAME OF OWNERS/UNDERTAKINGS During the period from 2nd August 1964 to 8th August 1964 and from 16th August 1964 to 22nd August 1964.

Licence No. and Date.

Name of the original owner/undertaking.

of the new owner Name undertaking.

West Bengal.

Registration Certificate No. R/17A/6, 31-5-54, Messrs. Parry & Company Ltd., (Kidderpur Messrs. James Warren and Con Works), Calcutta.

pany Limited, Calcutta.

L/15(3)/3/LEJ(A)/61, 18-8-61 (N.U.) West Bengul Mossrs. Geo Salter India, Ltd., Calcutta

Messrs. George Salter India Lt. Calcutta.

#### STATEMENT SHOWING THE LICENCES SURRENDERED

### During the period from 2nd August 1964 to 8th August 1964 and from 16th August 1964 to 22nd August 1964.

Licence No. and date. Nil

Name of the party. Nil

Articles of manufacture.

### THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA.

#### Post Box No. 268, Indraprastha Marg, New Delhi-1.

#### NOTIFICATION.

#### Dated, 5th August, 1964

No. 4-CA(1)/7/64-65...In pursuance of regulation 16 of the Chartered Accountants Regulations, 1964, it is hereby notify that in exercise of the powers conferred by clause (b) of sub-Section (1) of section 20 of the Chartered Accountants Act, 1949, Council of the Institute of Chartered Accountants of India has removed from the Register of Members, with effect from the dates the conferred accountants of the Institute of Chartered Accountants of India has removed from the Register of Members, with effect from the dates of the Chartered Accountants of India has removed from the Register of Members, with effect from the dates of the Chartered Accountants of India has removed from the Register of Members, with effect from the dates of the Chartered Accountants of India has removed from the Register of Members, with effect from the dates of the Chartered Accountants and India has removed from the Register of Members, with effect from the Register of Members, with effect from the Register of Members, where the Register of Members, where the Register of Members is the Register of Members, where the Register of Members is the Register of Members in the Register of Members is the Register of Members in the Register of Members is the Register of Members in the Register of Members in the Register of Members is the Register of Members in the Register of Members i mentioned against their names, the names of the following gentlemen, namely :-

Serial No.	Membership No.	Name and Address.		Date of Removal.
1	1170	Sir Nicholas Edwin, Waterhouse, Norwood Farm, Effingham, Surrey (U.K.)	••	7-7-19 <del>0</del>
2	1520	Shri Thomas Howorth, Sunningdale, Camden Park Road, Chislehurst, Kent (U.K.)	••	7-7-196

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## MINISTRY OF INFORMATION AND BROADCASTING

#### **ORDERS**

New Delhi, the 28th March 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first scheduled to the o of the Government of India in the Ministry of Information and Broadcasting No. S. O. 2732, dated the 20th September 1963, the Cer Government after considering the recommendation of the Film Advisory Board, Bombay, hereby approves the film specified in column to schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of the said schedule.

#### **Schedule**

Norial Title of the film. Name of the applicant. Name of the producer. Whether a scientific film Longth No. a film intended for ed 35mm. tional purposes or a dealing with news current events or a de mentary film. 1 3 Govern- Film dealing with news Indian News Review No. 807 295m Films Division. Govern-Films Division, Govern-ment of India, Bombay. ment of India, Bombay. current events.

(No. 24/1/64-FP. App. 907.)

D. R. KHANNA, Under Secy.

New Dolla, the 2nd April 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first scholule to the order the Government of India in the Ministry of Information and Broadcasting No. 8–0–2732, dated the 20th September 1963, the Cen Government after considering the recommendation of the Film Advisory Board, Bombay, hereby approves the film specified in colum of the schodule annexed hereto in all its language versions to be of the description specified against it in column 6 of the said schod

#### **Schedule**

Serial Title of the film. Longth Name of the applicant. Name of the producer. Whether a scientific film No. 35mm. a film intended for edi tional purposes or a dealing with nows current events or a de montary film. 2 1 3 Indian News Review No. 808 295m Films Division, Govern- Films Division, Govern-Bombay. — ment of India, Bombay. Govern- Film dealing with news ment of India, Bombay. (No. 24/1/64-FP, App. 908.)

> D. R. KHANNA, Under Secy.

Now Dolla, the 2nd April 1964

In pusuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the orde the Government of India in the Ministry of Information and Broadcasting No. S. O. 2732, dated the 20th September 1963, the Con Government after considering the recommendation of the Film Advisory Board, Bombay, hereby approves the film specified in column of the schedule annexed hereto in all its language vorsions to be of the description specified against it in column 6 of the said schedule.

#### **Schedule**

Berial No.	<sup>lulo</sup> of t <b>he film</b> .	Length 35mm.	Name of the applicant.	Name of the producer.	Whether a scientific film a film intended for edi- tional purposes or a dealing with news current events or a do- mentary film.
1	2	3	4	5	6

. Indian News Review No. 808 295m Films Division, Govern-Films Division, Govern-Film dealing with news ment of India, Bombay. ment of India, Bombay. current events.

(No. 24/1/64-FP, App. 908.)

D. R. KHANNA, Under Secy.

#### New Delhi, the 24th April 1964.

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of Government of India in the Ministry of Information and Broadcasting No. S.(). 2732, dated the 20th September 1963, the Central eriment after considering the recommendation of the Film Advisory Board, Bombay, hereby approves the film specified in mn 2 of the schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of the said adule.

#### Schodule

Title of the film

Length 35mm

Name of the applicant
Name of the producer

Name of the producer

Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.

Indian News Review No. 811 .. 279m .. Films Division, Govern- Films Division, Govern- Film dealing with news ment of India, ment of India, and crurrent events.

Bombay. Bombay.

(No. 24/1/64-FP. App. 914)

D. R. KHANNA, Under Secy.

New Dolhi, the 21st May 1964.

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of Government of India in the Ministry of Information and Broadcasting No. S.O. 2732, dated the 20th September 1963, the Central remment after considering the recommendation of the Film Advisory Board, Bombay, hereby approves the film specified in mn 2 of the schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of the said edule.

#### Schedule

Whether a scientific film or a film intended for educational purposes or Title of the Film ' Longth Name of the applicant Name of the producer ial 35mm o. a film dealing with news and current events or a documentary film. 2 5 Films Division, Govern- Films Division, Govern- Film dealing with news .. 241m .. Indian News Review No. 815 ment of India, mont of India, and current events. Bombay. Bombay.

(No. 24/1/64-FP. App. 918)

J. K. JAIN, Under Secy.

New Delhi, the 3rd June 1964.

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of a Government of India in the Ministry of Information and Broadcasting No. S.O. 2732, dated the 20th September 1963, the Central vernment after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films specified in 12 and 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in column 6 of 3 said schedule.

#### **Schodule**

rial ío.	Title of the Fil	m.	Length 35mm	Name of the a	pplicant	Name of the p	orodu <del>oer</del>	whether a scientific film or a film intended for educational purposes or a film dealing with new and current events or a documentary film.	
1	2		8	4		5		6	
. Indian 1	News Review No.	816-A	55m	Films Division, ment of Bombay.	Govern- India,	Films Division, ment of Bombay.	Govern- India,	Film dealing with news	ı
. Indian I	News Review No.	816-B	236m	Ditto		Ditto		Ditto.	

[No. 24/1/64-FP. App. 921]

J. K. JAIN, Under Secv.

#### New Delhi, the 4th June 1964.

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the Government of India in the Ministry of Information and Broadcasting No. S. O. 2732, dated the 20th September 1963, the Government after considering the recommendations of the Film Advisory Beard, Bombay, hereby approves the films speculum 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in column 2 of the schedule,

#### Schedule

Seri No		e film	Longth 35mm	Name of the applicant	Name of the producer	Whether a scient or a film inter educational pur a film dealing w and current eve documentary fil
1	2		3	4	5	6
1.	Indian Nows Roview	No. 817	307m	Films Division, Govern- ment of India, Bombay	Films Division, Govern- ment of India, Bombay.	Film dealing wit and current ever
2.	Koyna Story	••	303m	Ditto	Ditto	Film intended for tional purposes
8.	The Living Forest		<b>2</b> 09m	Ditto	Ditto	Ditto.

[No. 24/1/64-F(P) App. 922]

J. K. JAIN, Under Secy.

New Delhi, the 14th August 1964.

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the constraint of India in the Ministry of Information and Broadcasting No. S.O. 2732, dated the 20th September 1963, the Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films so in column 2 of the schedule annoxed hereto in all their language versions to be of the description specified against each in each of the said schedule.

#### **Schedule**

Seria No.		Longth 35mm.	Name of the applicant	Name of the producer	Whether a scienti or a film inten- educational purp a film dealing with and current ever documentary film
1	3	3	4	5	6
1.	Indian Nows Review No. 827	291m	Films Division, Govern- ment of India, Bombay.	Films Division, Govern- ment of India, Bombay.	Film dealing with and current even
2.	They Met the Challenge	548·64m	Shri Prasanta Sanyal, Indian Oxygen Ltd., 48/1 Diamond Harbour Road, Calcutta-27.	Shri Santi P. Chowdhury, Little Cinema Calcutta Privato Ltd., 136 Lansdowne Road, Calcutta-29.	Film intended for tional purposes.
8	Malaria Eradication	410·57m	Eastern Movies, 72 Janpath, New Delhi.	Eastern Movies, 72 Janpath, New Delhi.	Ditto.

(No. 24/1/64-FP. App. 938)

### ELECTION COMMISSION, INDIA

#### **NOTIFICATION**

New Delhi, the 30th December 1964.

No. 83/64.—In exercise of the powers conferred by clause (a) of sub-section (2) of section 81 of the Representation of the People Act, 1951, and in supersession of its notification No. 83.64, dated the 30th May 1964, the Election Commission hereby appoints Shri Roshal Lal, Under Secretary to the Election Commission, as an Officer who may also receive election petitions presented in accordance with the provisions contained in Part VI of the said Act.

#### By order,

#### PRAKASH NARAIN,

Secy. to the Election Commission

#### MINISTRY OF HOME AFFAIRS

#### **NOTIFICATIONS**

New Delhi, the 31st December 1964.

F. No. 1/45/63-I-Intt.—In exercise of the powers conferred by clause (1) of Article 258 of the Constitution and of all other powers enabling him in this behalf, the President, with the consent of the State Government concerned, hereby entrusts to the Government of each of the States of Andhra Pradesh, Assam, Bihar, Jammu and Kashmir, Gujarat, Maharashtra, Madhya Pradesh, Madras, Mysore, Orissa, Punjab, Rajasthan, Uttar Pradesh, West Bengal and Nagaland, the functions of the Central Government under clause (g) of sub-section (2) of section 3, and sub-sections (1) and (4) of section 4, of the Foreigners Act, 1946 (31 of 1946), subject to the following conditions, namely:

- (a) that the functions so entrusted shall be exercised in respect of persons to whom chapter II of the Foreigners (Internment) Order, 1962, applies;
- (b) that in the exercise of such functions the said State Government shall comply with such general or special directions as the Central Government may, from time to time, issue; and
- (c) that, notwithstanding this entrustment, the Central Government may itself exercise any of the said functions should it deem fit to do so in any case.

#### FATEH SINGH, Jt. Secy.

New Delhi, the 31st December 1964.

F. No. 1/45/63-II-Intt.—In exercise of the powers conferred by clause (1) of Article 258 of the Constitution and of all other powers enabling him in this behalf, the President, with the consent of the Government of West Bengal, hereby entrusts also to the Deputy Commissioner of Police, Security Control, Calcutta, Superintendents of Police of Darjeeling and Jalpaiguri districts and the Additional Superintendent of Police (District Intelligence Branch) of the 24-Parganas, within their respective jurisdictions, the functions of the Central Government under clause (g) of sub-section (2) of section 3, and sub-

sections (1) and (4) of section 4, of the Foreigners Act, 1946 (31 of 1946), subject to the following conditions, namely:—

- (a) that the functions so entrusted shall be exercised in respect of persons to whom chapter II of the Foreigners (Internment) Order, 1962, applies;
- (b) that in the exercise of such functions the said Deputy Commissioner of Police, Superintendent of Police and Additional Superintendent of Police, shall comply with such general or special directions as the Government of West Bengal or the Central Government may, from time to time, issue; and
- (c) that, notwithstanding this entrustment, the Central Government may itself exercise any of the said functions should it deem fit to do so in any case.

FATEH SINGH, Jt. Secy.

#### MINISTRY OF TRANSPORT

#### Transport Wing

New Delhi, the December 1964.

#### **NOTIFICATION**

#### **Ports**

No. 9-PG(87)/64.—In pursuance of sub-section (2) of section 6 of the Calcutta Port Act, 1890 (III of 1890), it is hereby notified that in accordance with the provisions of section 16 of the said Act Mr. J. Chopra of Burmah Shell Oil Storage & Distributing Co. of India Ltd., has been elected by the Bengal Chamber of Commerce and Industry Calcutta, to be their representative to serve on the Calcutta Port Commission, vice Mr. A. I. Murison resigned.

#### R. RANGARAJAN,

Under Secy. to the Govt. of India.

#### MINISTRY OF LAW

#### (Legislative Department)

#### **NOTIFICATION**

New Delhi, the 21st December 1964

G.S.R. 1839.—The following Order made by the President is published for general information:—

#### C.O. 71

### The Constitution (application to Jammu and Kashmir) Third Amendment Order, 1964

In exercise of the powers conferred by clause (I of article 370 of the Constitution, the President with the concurrence of the Government of the State of Jammu and Kashmir, is pleased to make the following Order:—

- 1. (1) This Order may be called the Constitutio (Application to Jammu and Kashmir) Third Amend ment Order, 1964.
  - (2) It shall come into force at once.

- 2. In paragraph 2 of the Constitution (Application to Jammu and Kashmir) Order, 1954, in subparagraph (13) (relating to Part XVIII), for clause (b), the following clauses shall be substituted, namely:—
  - "(b) In clause (1) of article 356, references to provisions or provision of this Constitution shall, in relation to the State of Jammu and Kashmir, be construed as including references to provisions or provision of the Constitution of Jammu and Kashmir.
  - (c) Article 360 shall be omitted.".

S. RADHAKRISHNAN.

President.

[No. F. 19(4) 64-LI.]

R. C. S. SARKAR, Secy.

#### MINISTRY OF FINANCE

#### Department of Revenue and Company Law

New Delhi, the 31st October 1964 INCOME-TAX ESTABLISHMENTS

#### **NOTIFICATIONS**

No. 240.—On return from leave Shri T.V. Ramakrishna has resumed duties as Appellate Assistant Commissioner of Income-tax, M-Range, Calcutta, with effect rom the forenoon of 1st October 1964, relieving Shri G. B. Seth, Appellate Assistant Commissioner of Incometax, J-Range of the additional charge.

No. 241.—Shri G. R. Raghavan. Appellate Assistant Commissioner of Income-tax, Q-Range, Calcutta, took over as Appellate Assistant Commissioner of Incometax, R-Range, Calcutta, on the afternoon of 1st October 1964, vice Shri S. R. Sukla, proceeded on leave.

M. G. THOMAS.

Under Secy.

#### MINISTRY OF IRRIGATION AND POWER

New Delhi, the 23rd October 1964 RESOLUTION

No. F.7/7, 61-FBP.—The Government of India h decided to abolish, with effect from the 25th Au<sub>1</sub> 1964, the Executive Sub-Committee of the Fara Barrage Control Board set up in this Minist resolution No. F.7/7/61-GB, dated the 13th June 1 as amended from time to time.

#### **ORDER**

Ordered that the above resolution be commicated to the State Governments, the Ministries of Government of India, the Comptroller and Audi General of India, the Prime Minister's Secretar the Secretary to the President and the Planning Comission, for information.

Ordered also that the resolution be published the "Gazette of India" and the Government of W Bengal be requested to publish the same in the St. gazette for general information.

V. NANJAPPA, Secy

#### MINISTRY OF DEFENCE

#### CORRIGENDUM

New Delhi, the 10th November 1964.

No. 2564.—Ministry of Defence notification No. 245, dated the 10th January 1963, published the "Gazette of India", Part I, section 3, dated the 2nd February 1963/Magha 13, 1884(S), regarding a constitution of the State Advisory Committee of the Territorial Army and Lok Sahayak Sena in the State of West Bengal is amended as under:—

Under the heading "(B) Non-official members add "1. Shri T. Manaen, M.P. (ex-officio Scrial Nos. against other members may be amended accordingly.

GANESH SWARUP, Under Sec



Gazette

[AGHA 22]

THURSDAY, FEBRUARY 11, 1965

[ SAKA 1886

'ART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

#### MINISTRY OF FINANCE

#### (Department of Revenue)

New Delhi, the 26th December 1964.

#### **NOTIFICATIONS**

(Income-tax Establishments.)

No. 287.—Shri G. B. Seth, Appellate Assistant Commissioner of Income-tax, J-Range, Calcutta, as taken over as Appellate Assistant Commissioner of Income-tax, Burdwan, in addition to his own luties, with effect from the afternoon of 11th December 1964, vice Shri A. Sarkar, proceeded on eave

No. 288.—Shri D. K. Sen, Appellate Assistant Commissioner of Income-tax, B-Range, Calcutta, has taken over as Appellate Assistant Commissioner of Income-tax, Jalpaiguri, in addition to his own dutics, with effect from the afternoon of 11th December 1964, vice Shri A. Chaudhuri, proceeded on leave.

M. G. THOMAS, Under Secy.

#### MINISTRY OF HOME AFFAIRS

New Delhi, the 20th November 1964.

#### ORDERS

No. 41/119/64-Poll. II.—Whereas in the opinion of the Central Government the book entitled "From opium war to liberation" by Israel Epstein, published by New World Press, Peking, and printed in the People's Republic of China, contains prejudicial reports as defined in clause (7) of rule 35 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers conterred by rule 45 of the Defence of India Rules, 1962, the Central Government hereby--

- (a) prohibits the sale or distribution of the said book or any extract therefrom or of any translation thereof, and declares the said book and every copy or translation thereof or extract therefrom, to be forfeited to Government; and
- (b) directs every person possessing any copy of the said book to deliver the same to the local police authorities.

G. S. KAPOOR, Under Secy.

#### New Delhi, the 27th November 1964

No. 41/134/64-Poll. II.—Whereas in the opinion of the Central Government the pamphlet entitled "Kerala masses sharpen anti-reactionary and anti-revisionist struggle" contains prejudicial reports as defined in clause (7) of rule 35 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules, 1962, the Central Government hereby--

- (a) prohibits the sale or distribution of the said or similar pamphlet or any extract therefrom or of any translation thereof, and declares the said pamphlet and every copy or translation thereof or extract therefrom, to be forfeited to Government; and
- (b) directs every person possessing any copy of the said pamphlet to deliver the same to the local police authorities.

G. S. KAPOOR, Under Secy.

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Gazette

MAGHA 29]

THURSDAY, FEBRUARY 18, 1965

[ SAKA 1886

PART IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished

#### MINISTRY OF FINANCE

(Department of Revenue)

New Delhi, the 31st December 1964

Income-Tax Establishments

#### NOTIFICATION

No. 296—Shri K. S. Narayanaswami, Appellate Assistant Commissioner of Income-tax, G-Range, Calcutta, has taken over charge as Appellate Assistant Commissioner of Income-tax, P-Range, Calcutta, in addition to his own duties, with effect from the afternoon of 19th December 1964, vice Shri S. G. Jaisingani, proceeded on leave.

M. G. THOMAS, Under Secy.

# The

# Calcutta



## Gazette

PHALGUNA 13]

THURSDAY, MARCH 4, 1965

[SAKA 1886

PART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

#### MINISTRY OF HOME AFFAIRS

New Delhi, the 4th January 1965

#### **NOTIFICATIONS**

No. S.O. 94.—In exercise of the powers conferred by sub-section (2) of section 1 of the Official Languages Act, 1963 (19 of 1963), the Central Goyernment hereby appoints the 10th day of January 1965, as the date on which the provisions of sub-section (1) of section 5 of the said Act shall come into force.

[No. 2|1|65-OL]

R. PRASAD, It. Secy.

New Delhi-11, the 19th January 1965.

No. 6|158|64-F.I.—In exercise of the powers conferred by section 3 of the Registration of Foreigner; Act, 1939 (16 of 1939), the Central Government hereby makes the following rules further to amend the Registration of Foreigners Rules, 1939, the same having been previously published as required by the said section, namely:—

- 1. (1) These rules may be called the Registration of Foreigners (Amendment) Rules, 1965;
  - (2) They shall come into force at once.

For "Form 'D'" appended to the Registration of Foreigners Rule, 1939, the following shall be substituted, namely:—

## "THE REGISTRATION OF FOREIGNERS RULES, 1939.

FORM 'D'

#### EMBARKATION, DISEMBARKATION CARD

(Rules 4A, 15 and 16)

Name in full

	S
N	fiss
M	laiden name
2.	Date of birth
	Place of birth
	Nationality
5.	Occupation
	Permanent address
7.	(a) For arriving passengers—Port of embarkation
(b)	For passengers leaving—Port of Disembarkation
8.	(a) For arriving passengersIntended address
	(b) For passengers leaving—Last address
9.	Passport No., place and date of issue

Signature of passenger with date."

FATEH SINGH, Jt. Secy

#### **ELECTION COMMISSION, INDIA**

#### **NOTIFICATION**

New Delhi, the 12th February 1965.

No. WB-LA/91/65-Bye(163).—In pursuance of sub-rule (5) of rule 89 of the Conduct of Elections Rules, 1961, the Election Commision hereby notifies the name of the person shown in column 1 of the schedule below, who having been a contesting candidate for the bye-election to the West Bengal Legislative Assembly from the constituency specified in column 2 thereof, at the election held in 1964 has, in accordance with the decision given today by the Election Commission under sub-rule (4) of the said rule, failed to lodge any account of his election expenses and will accordingly become subject to the disqualification under clause (c) of section 7 of the Representation of the People Act,

1951, on the expiration of two months fr date of the said decision.

#### Schedule

Name and address of contesting candidate. Serial 1 nam constit

1

Shri Pulin Mandal, village No. 1-Dighirpar, P.O. Canning, district 24-Parganas.

91---C

By order, V. RAGHAVAN Under Secy., Election Commission,

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# The

# Calcutta



## Gazette

सत्यमेव जद्यते

PHALGUNA 27]

THURSDAY, MARCH 18, 1965

[ SAKA 1886

PART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

## THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

#### **NOTIFICATIONS**

New Delhi-1, the 17th October 1964.

No. 4-CA(1)/11/64-65.— In pursuance of Regulation 16 of the Chartered Accountants Regulations, 1964, it is hereby notified that in exercise of the powers conferred by clause (b) of sub-section (1) of section 20 of the Chartered Accountants Act, 1949, i.e., at his own request, the Council of the Institute of Chartered Accountants of India has removed from the Register of Members, with effect from the 8th day of October 1964 the name of Shri Thomas Crothers Capey, 3 Monkseaton Drive, Whitley Bay (U. K.) (Membership No. 1524).

C. BALAKRISHNAN, Secy.

#### New Delhi-1, the 23rd September 1964

5-CA(1)/12/64/65.—With reference to this Institute's notification No. 4-CA(1)/14/60-61, dated the 4th January 1961, and notification No. 4-CA(1)/15/63-64, dated the 26th February 1964, it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations, 1964, that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, with effect from the dates mentioned against their names, the names of the following members:—

Serial No., membership No., name and address and date of Restoration

 1166, Shri Amitava Ray, A.C.A., 27 Allenby Road, Calcutta-20—7th September 1964.  1837, Shri Arabinda Ghosh, A.C.A., 41B Ekdalia Road, Calcutta-19.—5th September 1964.

C. BALAKRISHNAN, Secv.

# LIST OF CERTIFIED AUDITORS HOLDING THE CERTIFIED AUDITOR'S CERTIFICATES FROM 1ST JULY, 1964 TO 30TH JUNT 1965.

#### (As on 1st July, 1964)

- S. No., Certificate No. and name and address
- 2—Shri K. P. Subramania Ayyar, B.A., Srivilas Bhavan, Koovappadi, Perambavoor, via Always.
- 5—Shri Ramanlal Laxmishanker Kotadia, No. 7, Luckmudoss Street, Madras-3.
- 6—Shri Rayasam Srinivasa Rao No. 10, 9th Cross Road (Ramachandra Agraharam), Chamarajapet, Bangalore-2.
- 7—Shri G. Narayana Murthy, No. 223, Dewan's Road, Mysore.
- 10—Shri T. Ramanuja Iyengar, No. 17, 1st floor, Shri Ranganathan Market, Jumma Masjed Road, Bangalore-2.
- 6. 11- Shri P. Govindankutty Menon. Chembukkavu, Trichur P.O.
- 12—Shri Aharam Ramanuia Iyengar Rangaswamy, Hanuman Buildings, Chickpet, Bangalore-2.
- 8. 13—Shri T. Srinivasa Murti, M.A., B.T., National High School, Shimoga.
- 15—Shri S. Sivarama Iyer, B.A., XXVII/ 16810, Thevara Road, ERNAKULAM.

- S. No., Certificate No. and name and address
- 16.—Shri Hiresave Srikantiah Venkata Rao,
   B. Com., 2467, V. V. Mohalla, Mysore.
- 18.—Shri B. Padmanabha lyer, TC-19/150, Thampanoor Road, Trivandrum-1.
- 20 Shri Chamrah III Ananthaiah, No. 2603, XVI Cross, Sidhashrama Road, Malleswaram, Bangalore-3.
- 22—Shri S. Vasudeva lyer, M.A., M.Com., L.T. Dr. Alagappa Chettia College, Karaikudi.
- 26 -- Shri M. S. Narayanaswami Rao, 728, Katwadipur Agrahar, Mysore.
- 27 Shri Sankaranarayana Iyer Padmanabha Aiyer, B.A. (Hons.), 56 Ammankovi Lane, Alleppey.
- 16.--28 Shri Sakrapatna Raghavendra Rao, No.
   15, 1st Main Road, Seshadripuram, Bangalore 3.
- 30 Shri H S. Annaji Rau, Harohalli House, Poorniah's Chatram Street, Balepet, Bangalore-2.
- 31- Shri Talkad Ranganathachar Sreenivasaiengar, 2762, IV Main Road, Vani Vilasa Mohalla, Mysore.
- 32—Shri B. R. Subba Rao, M.A., 724/12, 16th Cross VI Main, Malleswaram, Bangalore-3.
- 33--Shri A. S. Veerabahu Pillai, Ramavarmapuram, Nagercoil (district Kanniyakumari).
- 35 Shri K. Ramanuja Iyengar, Income Tax Inspector, Special Survey Circle, Central Revenue Building, Queens Road, Bangalore.
- 22. 37-Shri H. R. Narasinga Rao, Mandya (S.L).
- 39-- Shri C. R. Ventatesha Vittala Char, M.A., B.Com., 23, VI Road, Chamarajapet, Bangalore-2.
- 24. 42—Shri Sekharan Madhavan, M.A. (Com.), Pattathanam, Quilon.
- 43—Shri Kanakatti Manjaiya, B.A., 905 Chamundi Extension, Fort Mohalla, Mysore.
- 44—Shri Nuggehalli K. Krishnappa, 2877 Chammundipuram, Mysore.
- 45--Shri T. R. Shamanna, No. 28, Shankar Mutt Road, Shankarapuram, Bangalore-4.
- 48.—Shri Hansoge Krishnappa Ranga Rao, B.Com., C-87, North V Lane, Dooravaninagar, Bangalore-16.
- 49—Shri Vadakkai Kurupath Kizhakke, Srampy Achyutha Menon, Vadakkai Kurupath Kizhakke Srampy, Mannadiyar Lane, Trichur.
- 50—Shri M. R. Subbaraya, 375/1 Chebwamba Agrahar, Krishnaraja Mohalla, Mysore.
- 51---Shri Gundappa Lakshmipathiah, 'Chandra Vihara, 15th Cross Road, Malleswaram, Bangalore-3.
- 52—Shri Bellur Mylariah Subba Raya, B.Sc., No. 69, V Cross Road, Hanumantha Nagar, Bangalore-19.
- 54—Shri R. Krishna Swamy, B.A., B.T., 2961/ 91. Saraswatipuram, Mysore.
- 4. 55—Shri Chandrasekharlah Rama Rao, B.A., 'Anantha Krupa', No. 133 III Block, Thyagara-janagar, Bangalore-4.

- S. No., Certificate No. and name and add
- 35. 56—Shri H. N. Hanumantha Rao, Wes Cottage, D. Subbiah Road, Mysore.
- 57—Shri Madapura Krishnappa, Door N Bakshi Basappaji Gardens, Fort M Mysore.
- 37. 59—Shri M. R. Subramanyam, B.A., Soppinakola Street, Mysore.
- 38. 60—Shri S. Doraswamy, "Vellore Bh Pattaraikal, Trichur.
- 39. 61—Shri K. Suryanarayana Rao, B.Sc., D. H.-3, New Colony, Bhadravati.
- 40. 62—Shri V. P. Thomas, B.A., Thathan Alleppey.
- 41. 63—Shri Setlur Gopinath, B.Com., 258 N School Road, Viswewarapure, Bangalore.
- 42. 64—Shri C. N. Subba Rao, B.A. (Hons. 49, "Lalithadri" VII Main Road, IV Jayanagar, Bangalore-11.
- 65—Shri Kuppelur Krishnamurty, C/o. I Bank of India Staff Training College, No. Mehta Chambers, Mathew Road, Bombay
- 44. 66—Shri Saligrama Appajiah Srikantaiah, (Hons.), 3 Chamarajapet VI Road, Banga 18.
- 67 Shri Chikballapur Govinda Rao, B.
   30 Purniah Chatram Road, Balepet, Banga
- 46.—68—Shri M. R. Nagappa, B.Sc., B.T., No East Park Road, 17th Cross, Malleswa Bangalore-3.
- 47. 69 Shri Bidare Anantha Ramiah, B.A., Tata Silk Farm, Bangalore-4.
- 70—Shri V. Nagarajan, son of Shri Gunmal, 590, Oil Mill Street, K. R. Mol Mysore.
- 72—Shri Harohallı Guru Seshagri, 'Pa No. 97, Swimming Pool Extension, H swaram, Bangalore-3.
- 74—Shri P. Krishna Swamy, B.A., C/o. 1 Binny & Co. (Madras) Ltd., Bangalore.
- 75 -- Shri T. P. Sankaran Thampi, T. C. 956, Glass House Junction, Thycaud, Tri drum.
- 52. 76 Shri B. S. Venkatasubbiah, C/o. Banumiah's High School, Mysore.
- 78—Shri U. B. Ramachandra, B.Sc. (Ho M.Sc., No. 371, 6th Cross Road, Wi Gardens, Bangalore-2.
- 79—Shri Mathi Samuel Prasada Rao, S bury Park, Poona-1.
- 81—Shri S. Ram Kumar, B.A., United Nati Organisation, Post Box No. 5, Ka (Afganistan).
- 82—Shri Mysore Nanjappa Nanjappa, B No. 422, I Block, Jayanagar, Bangalore-1
- 57. 83-Shri P. Masilamoni Mudaliar, 69. Kingsway Secunderabad (A. P.).
- 84—Shri Ganaganoor Venkata Dasa Eswariah, Auditor, Channapatna, (Bangal district).
- 85—Shri Muguru Gundappa, Fort, Chan patna (Bangalore district).

- S. No., Certificate No. and name and address
- 87—Shri M. K. Sreenivasa Iyengar, B. Com., Door No. 143, College Road, Mysore.
- 61. 88—Shri Milapchand Luhadiya, B. Com., LL.B., near Gumani Ramji's Temple, Ghat Chowkri, Jaipur.
- 90—Shri N. Chandrasekhara Sastri, 607, III Ramachandra Agrahar, Mysore.
- 91—Shri B. Madhava Rao, Door No. 165/3, Rama Vilas Road, Mysore.
- 64. 92—Shri Gopi Nath Mathur, B.A., 451, Sardarpura Road No. 5, Jodhpur (Rajasthan).
- 93—Shri Bhagwat Prasad Pathak, C/o Dr. R. K. Pathak, M.S., 43 B, Govind Marg, Raja Park, Jaipur.
- 95—Shri S. N. Ramaswamy, B.A. (Hons.), No. 228, Guttahalli, Basavangudi P.O., Bangalore.
- 96—Shri Nuggehalli Venkatachaliengar Narasimha lyengar, 2, 1 Cross Road, Shankarapuram, Bangalore-4.
- 97—Shri C. Narahari Sastri, "Hunsur Works", Hunsur P.O., Mysore.
- 98—Shri Berisalsingh Kothari, B. Com., Paota Civil Lines, Jodhpur.
- 99—Shri K. Kumara Pillai, B.A., Tara T. C. No. 8/69-B, Thengappna, Mudukku, Kythamuku, Trivendrum.
- 100-Shri K. Shankaranarayana Rao, B.A., B.Com., 16 Krishnarajendra Market, Bangalore.
- 101—Shri Madanlal Dhoot, Anand Bhawan, Didwana, Jodhpur.
- 102—Shri M. Narayana Rao, 286 Swimming Pool Extension, Malleswaram, Bangalore-3.
- 103—Shri B. Ranganna, No. 22, II Main Road, Shankarpur, Basavangudi, Bangalore.
- 104—Shri Turuvanoor Sitharamaiah Sanjeeva Rao, No. 109, III Block, Jayanagar P.O., Bangalore-11.
- 108—Shri Nandgudi Subba Rao Krishnaswamy Rao, No. 35, Shop Street, Narasimharaja Colony, Basavangudi, Bangalore-4.
- 109—Shri P. Ramnarayanan, B.A. (Hons.),
   C/o Accounts Office, Telco Works, Jamshedpur-4.
- 110—Shri Hebbur Subbarayaru Nagaraj, 86 Ratnavilasa Road, Basavangudi, Bangalore-4.
- 111—Shri C. S. Ramachandra Rao, B.Com., 147 Dikshit Road, Hadadi Extension, Davangere City.
- 114—Shri Mandyam Natampalli Singlachar, Natampalli House, Link Road, Malleswaram, Bangalore.
- 115—Shri Kanakray Hathi, 244, Sardarpura, Jodhpur.
- 119—Shri T. Krishna Rao, B.Com., B.T., No. 38, Park Area, Wilson Gardens, Bangalore-2.

- S. No., Certificate No. and name and address
- 83. 120—Shri Kadayam Nanoo Sastrial Ramasubba Aiyar, B.A. B.L., New Street, Kadayam (Tiruneveli district) (Madras State).
- 122—Shri Moda Gopala Rao Narasimha Murthy, B.Sc., B.Com., Raghavendra Nilaya, 11 Nanjappa Block, Link Road, Malleswaram, Bangalore-3.
- 85. 125—Shri A. N. Nagappa, B.Sc., M.A., Audit Branch, Hindustan Aircraft (P) Ltd., Hindustan Aircraft post, Bangalore.
- 126—Shri Ram Yash Garg, B. Com., Manager, The Bank of Rajasthan Ltd., Central office, Johri Bazar, Jaipur (Rajasthan).
- 128 Shri Bhagwan Das Bhargava, M.A., B.Com., Vivekanand Marg, Ashoknagar, Jaipur.
- 88. 129—Shri A. Venkatachar, Regional Accounts Officer, The State Trading Corporation of India Ltd., 119/120 Armenian Street, Madras-1.
- 89. 130 Shri G. S. Chellam, Sree L: kshmi Technical Institute, Quilon
- 132--Shri Ramadhar Hajela, B.Com., LL.B., Ulfat Nivas, Jivaji Ganj, Lashkar, Gwalior.
- 91. 133-- Shri Badri Prashad Shitholay, M.A., B.Com., LL.B., Donaoli Bazar, Lashkar, Gwalior (M.P.).

#### ELECTION COMMISSION, INDIA

#### **NOTIFICATIONS**

New Delhi, the 8th March, 1965

No. BL-LA/64/65-Bye(164). — In pursuance of sub-rule (5) of rule 89 of the Conduct of Elections Rules, 1961, the Election Commission hereby notifies the name of the person shown in column 1 of the schedule below who having been a contesting candidate for bye-election to the West Bengal Legislative Assembly from the Constituency specified in column 2 thereof, at the election, held in 1964, has, in accordance with the decision given today by the Election Commission under sub-rule (4) of the said rule, failed to lodge any account of election expenses and will accordingly become subject to the disqualification under clause (c) of section 7 of the Representation of the People Act, 1951, on the expiration of two months from the date of the said decision.

#### Schedule

Name and address of contesting candidate

Serial No. and Name of Constituency

1

Shri Nitaipada Sarkar, Communist Party Office, post office Aranghata, district Nadia 64-Hanskhali

By order, V. RAGHAVAN, Under Secv.

#### New Delhi, the 8th March, 1965

No. WB-LA/64/65-Bye(165). — In pursuance of sub-rule (5) of rule 89 of the Conduct of Elections Rules, 1961, the Election Commission hereby notifies the name of the person shown in column 1 of the schedule below who having been a contesting candidate for bye-election to the Wset Bengal Legislative Assembly from the Constituency specified in column 2 thereof, at the election, held in 1964, has, in accordance with the decision given today by the Election Commission under sub-rule (4) of the said rule, failed to lodge his account of election expenses within the time required by law and will accordingly become subject to the disqualification under clause (c) of section 7 of the Representation of the People Act, 1951, on the expiration of two months from the date of the said decision.

#### Schedule

Name and address of contesting candidate Serial No. and Name of Constituency

Shri Jogendra Nath Mandal, 64 Sultan Alam Road, Calcutta-33.

64-Hanskhali

By order, V. RAGHAVAN, Under Secy.

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सत्यमेव जयते

SAKHA 2]

THURSDAY, APRIL 22, 1965

[ SAKA 1986

RT IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished

#### MINISTRY OF HOME AFFAIRS

New Delhi, the 15th September 1964

- Q. S. R. 1352.—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), the Central Government after consultation with the Governments of the States concerned, hereby makes the following rules to amend the Indian Administrative Service (Pay) Rules, 1954, namely:—
- These rules may be called the Indian Administrative Service (Pay) Amendment Rules, 1964.
- 2. In the Indian Administrative Service (Pay) Rules, 1954, (heroinafter referred to as the said rules) for rule 3, the following rule shall be substituted, namely:—
  - "3. Time scales of pay: (1) The time-scales of pay admissible to a member of the Service and the dates with effect from which the said time-scales shall be deemed to have come into force shall be as follows:

#### Junior Scale-

**Calcutta** 

Rs. 400-400-500-40-700-E.B.-30-1,000 (18 years)- with offect from the first day of April, 1960.

#### Senior Scale-

- (a) Time-scale: Rs. 900 (6th year or under) 50-1,000-60-1,600-50-1,800 (22 years)—with effect from the first day of April, 1960.
- (b) Selection Grade: Rs. 1,800—100—2,000 with effect from the first day of March 1962.

Provided that a member of the Service to whom any other time-scale of pay was admissible under any order in force immediately before the commencement of these rules shall continue to draw pay in that scale.

- (2) A member of the Service shall be entitled to draw pay in the Selection Grade only on appointment to that grade.
- (3) The pay of an officer, who was a member of the Service on the first day of April, 1960, shall be refixed, as from that date, separately in respect of his pay drawn in a substantive or officiating capacity, at the stage arrived at after adding the same number of stages to the minimum of the scale specified in sub-rule (1) as were necessary to arrive at the basic pay in the time-scale of pay applicable to him immediately before the first day of April, 1960, from its minimum.".
- 3. In rule 5 of the said rules, after sub-rule (3) the following sub-rule shall be inserted,
  - "(3A) The next increment of a member of the Service whose pay has been re-fixed under sub-fule (3) of rule 3 shall accrue on the date on which it would have accrued in the timescale of pay applicable to him immediately before the first day of April, 1960°.

- 4. In the said rules, for rule 7, the following rule shall be substituted and shall be deemed to have been so substituted with effect from the first day of April, 1960, namely :-
  - "7. Grant of advance increments: Notwithstanding anything contained in rule 13 of the Indian Administrative Service (Probation) Rules, 1954, the State Government shall sanction the first and second increments due to a direct recruit as soon as he passes the prescribed departmental examination or examinations irrespective of his length of service, after which he shall be entitled to draw pay at the rate corresponding to his position in the time-scale.
  - Provided that the second increment under this sub-rule shall be granted only when a direct recruit has passed the prescribed departmental examination or, as the case may be, the last of the prescribed departmental examinations:
  - Provided further that a direct recruit who was in receipt of Rs. 450 (second stage) on the first day of April, 1960, in the jumor scale of pay applicable to him immediately before that date and whose pay on that date has been refixed under sub-rule (3) of rule 3 at Rs. 540 shall be entitled to have the advance increment raising his pay to Rs. 580 from the date on which he has passed the prescribed departmental examination or, as the case may be, the last of the prescribed departmental examinations after the first day of April, 1960.

Explanation.—For purposes of this rule, the term 'increment' denotes actual increase in pay, and not the actual stages in the time-scale.

5 For Schedule 1 to the said rules, the following Schedule shall be substituted and shall be deemed to have been so substituted with offlet from the first day of April, 1960, namely :—

SCHEDULE I [See Rules 4(2) and 5(2)]

Scales of pay for the Indian Administrative Service

			Year of Ser	*V100				enior Scale.
	,	(Monthly rates of pay)					Rs.	Rs.
1st							400	900
2nd							400	900
3rd					• •		500	900
4th							540	900
5th							590	900
6th							620	900
7th			• •				660	950
8th	••	••	••	••	••		700	1,000
							Efficiency	Bar
9th					••		<b>73</b> 0	1,060
10th							760	1,120
11th		• •					790	1,180
12th							820	1,240
13th							850	1,300
14th					••		880	1,360
15th							910	1,420
16th							940	1,490
17th	• •		• •				970	1,540
18th		••	••				1,000	1,600
19th				••	••		1,000	1,650
20th							1,000	1,700
21st	• •	••	• •		••		1,000	1,750
22nd a	nd over	• ••	••	••	••		1,000	1,800
Selection (	Grade	ist year of se	rvice	••	••			• • •
		2nd year of s			••		••	1,800
		•	rvice and over			•••	••	1,900
					• •	• •	• •	2,000

- 6. In Schedule II to the said rules,-
  - (a) in the opening portion,-
- (i) in the definition of 'actual pay', after the words "cadre of that service" the words and figures "and includes, after the first day of April, 1980, dearness allowance, if the State Government have not revised the scales of pay applicable to the State Civil Service on the said date so as to include therein a portion or the entire amount of the dearness allowance" shall be inserted;
- (ii) in the difinition of 'assumed pay', after the words "means the pay", the words and figures "and, if the State Government have not revised the scales of pay applicable to the State Civil Service on the first day of April, 1960 so as to include therein a portion or the entire amount of the dearness allowance, includes, after the said date, the dearness allowance" shall be inserted;
- (b) in section I, in Explanation (i) to clause (1), for the words and figures "Rs. 50 for the first four increments and Rs. 60 thereafter for the next five increments", the words and figures "Rs. 50 for the first two increments and Rs. 60 thereafter to the extent permissible" shall be substituted and shall be deemed to have been so substituted, with effect from the first day of April, 1960;
- (c) in the Illustrations in section I, in paragraph II,-
  - (i) for the table the following table shall be substituted and shall be deemed to have been so substituted with effect from the first day of April, 1960, namely:—

	A	В	C	D	E	F
(a) Pay in the State Civil Service	390	830	700	880	920	725
(b) Completed years of service in the State Civil Service	7	17	10	18	19	11
(r) Number of increments	2	5	3	6	6	3
(d) Amount of increments	100	280	160	340	340	160
(e) Pay arrived at by addition of $(a)$ and $(d)$ .	490	1,110	8 <b>6</b> 0	1,220	1,260	885
(f) Stage at which pay should be fixed	900	1,120	900	1,240	1,300	900
(g) Resultant increase	510	290	200	360	380	175
(h) Actual amount of increase subject to the minimum and maximum specified.	300	290	200	300	<b>3</b> 00	200
(i) Pay arrived at by addition of (a) and (h).	690	1,120	900	1,180	1,220	925
(j) Stage at which pay ahould be fixed in the senior time-scale of Indian Administrative Service.	900	1,120	900	1,180	1,240	950

(ii) in the explanatory notes relating to the table, for the figures "800" at both the places where they occur, the figures "900" shall be substituted and shall be deemed to have been so substituted with effect from the first day of April, 1960.

[No. 1/200/63-AIS(II)-A.]

#### **ELECTION COMMISSION, INDIA**

#### NOTIFICATIONS

#### New Delhi, the 8th February 1965

No. 83|65.—In exercise of the powers conferred by clause (a) of sub-section (2) of section 81 of the Representation of the People Act, 1951, and in supersession of its notification No. 83|64, dated the 30th December 1964, the Election Commission hereby appoints Shri A. N. Sen, Under Secretary to the Election Commission, as an Officer who may also receive election petitions presented in accordance with the provisions contained in Part VI of the said Act.

#### By order,

#### PRAKASH NARAIN,

Secy., Election Commission.

#### New Delhi, the 15th March 1965

No. WB-LA/64/65-Bye(164-R). — It is hereby notified for general information that the disqualification under clause (c) of section 7 of the Representation of the People Act, 1951, incurred by the person whose name and address are given below, as notified under notification No. WB-LA/64/65-Bye(164), dated the 8th March 1965, has been removed by the Election Commission in exercise of the powers conferred on it by the said clause and section of the said Act:—

Shri Nitaipada Sarkar, Communist Party Office, post office Aranghata, district Nadia.

#### By order,

#### V. RAGHAVAN,

Under Secy., Election Commission, India.

#### MINISTRY OF FINANCE

#### (Department of Revenue)

#### **NOTIFICATIONS**

New Delhi, the 8th January 1965

#### Income-tax Establishments

No. 5.—Shri T. K. Sourirajan, Appellate Assistant Commissioner of Income-tax, E-Range, Calcutta, took over as Appellate Assistant Commissioner of Income-tax, G-Range, Calcutta, on the afternoon of 16th December 1964, vice Shri K. S. Narayanaswami, proceeded on leave.

No. 6.—On return from leave, Shri K. S. Nara-yanaswami resumed duties as Appellate Assistant Commissioner of Income-tax, G-Range, Calcutta, with effect from the forenoon of 19th December 1964, relieving Shri T. K. Sourirajan, Appellate Assistant Commissioner of Income-tax, H-Range, Calcutta, of the additional charge.

#### M. G. THOMAS, Under Secv.

#### New Delhi, the 1st January 1965

No. 10.—The President has been pleased appoint Shri R. Kapur, Income-tax Officer, Class-officiate as Assistant Commissioner of Income-with effect from the afternoon of 31st Decen 1964, and until further orders. He has taken charge as Appellate Assistant Commissioner Income-tax, N-Range Calcutta, with effect from same date, vice Shri V. P. Gupta.

No. 11.—On relief, Shri V. P. Gupta continue hold charge as Appellate Asisstant Commissione Income-tax, F-Range, Calcutta.

M. G. THOMAS, Under S

#### MINISTRY OF HOME AFFAIRS

#### NOTIFICATION

New Delhi, the 10th March 1965

No. 6/18/65-F.I.—The following draft of cer rules which the Central Government proposes make in exercise of powers conferred by sectio of the Registration of Foreigners Act, 1939 (16 1939), is hereby published, as required by the section, for the information of all persons likely to section, for the information of all persons likely to affected thereby and notice is hereby given that draft rules will be taken into consideration by Central Government on or after 25th March 196

Any objection or suggestion which may received from any person with respect to the d rules before the said date will be considered by Central Government.

#### Draft Rules

- 1. These rules may be called the Registration Foreigners (Second Amendment) Rules, 1965.
- 2. In the Registration of Foreigners Ru 1939.—
  - (i) in rule 5, in the first proviso to sub-rule ( for the words "thirty days", the wo "ninety days" shall be substituted.
  - (ii) in rule 6-
  - (a) in sub-rule (I), for clause (a), the follow clause shall be substituted, namely:—
    - "(a) in the case of a foreigner who ent
      India on a visa valid for a stay in Infor a period of ninety days or less a
      who wishes to stay in India beyo
      nincty days, to the Registration Offit
      having jurisdiction in the place who
      the said foreigner is present at the til
      of presentation of such report."
    - (b) in clause (a) of sub-rule (2), for the wor "thirty days", the words "ninety day shall be substituted.
  - (iii) in rule 7, in the proviso to sub-rule (2) i the words "beyond three months", t words "beyond six months" shall substituted.
  - (iv) in rule 16, in clause (a) of sub-rule (I) f the words "any person", the words "eveforeigner" shall be substituted.

FATEH SINGH, Jt. Secy

The



Gazette

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THURSDAY, APRIL 29, 1965

[ SAKA 1887

T IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

#### ELECTION COMMISSION, INDIA

Calcutta

#### NOTIFICATION

New Delhi, the 29th March 1965

2. WB-LA|64|65-Bye(165-R).— It is hereby led for general information that the disqualificaunder clause (c) of section 7 of the Representaof the People Act, 1951, incurred by the person is name and address are given below, as notified r notification No. WB-LA|64|65-Bye(165), dated 3th March 1965, has been removed by the ElecCommission in exercise of the powers conferred 1 by the said clause and section of the said Act:
ihri Jogendra Nath Mandal, 64 Sultan Alam

Road, Calcutta-33.

By order,
PRAKASH NARAIN, Secy.

#### MINISTRY OF FINANCE

(Department of Revenue)

#### NOTIFICATION

New Delhi, the 2nd February 1963

#### Income-tax Establishments

o. 35.—On return from leave, Shri A. Chouri has resumed duties as Appellate Assistant imissioner of Income-tax, Jalpaiguri, with ot from the forences of 18th January, 1965,

relieving Shri D. K. Sen, Appellate Assistant Commissioner of Income-tax, B-Range, Calcutta. of the additional charge.

M. G. THOMAS, Under Secy.

#### MINISTRY OF HOME AFFAIRS

New Delhi, the 18th December 1964

#### ORDER

No. 37/44/64-Poll.II.—Whereas in the opinion of the Central Government the pamphlet entitled "India, Nepali Congress and King Mahendra" written by Shri J. B. Singh of Bahraich and printed at Shri Gopal Printing Press, Lucknow, contains prejudicial reports as defined in clause (7) of rule 35 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules, 1962, the Central Government hereby—

- (a) prohibits the publication, printing, sale or distribution of the said pamphlet or any extract therefrom or of any translation thereof, and declares the said pamphlet and every copy or translation thereof or extract therefrom, to be forfeited to Government; and
- (b) directs every person possessing any copy of the said pamphlet to deliver the same to the local police authorities.

G. S. KAPOOR, Under Secy.

#### MINISTRY OF COMMERCE

#### NOTIFICATION

New Delhi, the 22nd January 1965.

The Central Government, having considered in consultation with the Forward Markets Commission, the application for renewal of recognition made under section 5 of the Forward Contracts (Regulation) Act, 1952 (74 of 1952), by the Calcutta Wheat, Seeds and Bullion Association, 149, Cotton Street, Calcutta, and being satassised that it would be in the interest of the trade and also in the public interest so to do, hereby grants, in exercise of the powers conferred by section 6 of the said Act, recognition to the said Association for a further period of one year from the 31st January 1965 up to the 30th January 1966, Loth days inclusive, in respect of forward contracts in linseed in the city of Calcutta.

The recognition hereby granted is subject to the condition that the said Association shall comply with such directions as may from time to time be given by the Forward Markets Commission.

[No. 34(1)-Com.(Genl)(FMC)/63] M. L. GUPTA, Under Secy.

#### POLITICAL (SPECIAL) DEPARTMENT, BIHAR

#### NOTIFICATION

Patna, the 23rd December 1964

No. 18020C.—Whereas it appears to the Governor of Bihar that publication of two pictures of

Prophet Mohammad in context of a long entitled "The Idea of the Soul, The Ho Man's Most Fundamental Concept" by & Brandon in the April 1964 issue of the rentitled "History Today" published from House, 10 Cannon Street, London, is deli and maliciously intended to outrage the religious beliefs which is punishable under 295A of the Indian Penal Code, 1860;

Now, therefore, in exercise of the powferred by section 99A of the Code of ( Procedure, 1898, the Governor of Bihar is to declare that every copy of the a magazine be forfeited to the Government o

By order of the Governor of M. SINHA, DJ

#### MINISTRY OF TRANSPORT

(Transport Wing)

NOTIFICATION

New Delhi, the 14th January 1965.

#### **Ports**

No. 9-PG(89)/64.—In exercise of the powe ferred by section 18 of the Calcutta Port Ac (Bengal Act 3 of 1890), the Central Governman pleased to authorise the Commissioners for the Calcutta to raise on the 27th January debenture loan of Rs. 1 crore, payable on the January 1977.

R. RANGARAJAN, Under

# **Calcutta**



# (Bazette

AKHA 9]

THURSDAY, MAY 6, 1965

**SAKA 1887** 

r IA-Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only epublished.

#### MINISTRY OF HOME AFFAIRS

#### NOTIFICATION

New Delhi, the 14th April 1965 6/18/65-F.I.--In exercise of powers conby section 3 of the Registration of Foreigners 939 (16 of 1939), the Central Government makes the following rules further to amend egistration of Foreigners Rules, 1939, the having been previously published as required said section, namely:

#### Rules

(1) These rules may be called the Registraof Foreigners (Second Amendment) Rules,

They shall come into force at once. In the Registration of Foreigners Rules,

in rule 5, in the first proviso to sub-rule (1), for the words "thirty days", the words "ninety days" shall be substituted,

in rule 6-

- ) in sub-rule (1), for clause (a), the following shall be substituted, namely:-
- "(a) in the case of a foreigner who enters India on a visa valid for a stay in India for a period of ninety days or less and who wishes to stay in India beyond a period of ninety days, to the Registration Officer having jurisdiction in the place where the said foreigner is present at the time of presentation of such report.",

- (b) in clause (a) of sub-rule (2), for the words "thirty days", the words "ninety days" shall be substituted.
- (iii) in rule 7, in the proviso to sub-rule (2), for the words "beyond three months", the words "beyond six months" shall be substituted,
- (iv) in rule 16, in clause (a) of sub-rule (1), for the word "any person", the words "every foreigner" shall be substituted.

FATEH SINGH, Jt. Secy

#### MINISTRY OF FINANCE

#### Department of Revenue

#### NOTIFICATIONS

New Delhi, the 20th January 1965

Income-tax Establishments

No. 25. On return from leave, Shri A. Sarkar has resumed duties as Appellate Assistant Commissioner of Income-tax, Burdwan, with effect from the forenoon of 5th January 1965, relieving Shri G. B. Seth, Appellate Assistant Commissioner of Income-tax, J-Range, Calcutta, of the additional charge.

No. 26.—Shri T. V. Ramakrishna, Assistant Commissioner of Income-tax, M-Range, Calcutta, has taken over additional charge as Appellate Assistant Commissioner of Income-tax. O-Range, Calcutta, with effect from the afternoon of 8th January 1965, vice Shri H. L. Sud. proceeded on leave.

No 27. On return from leave Shri S. G. Jaisinghani has resumed duties as Appellate Assistant Commissioner of Income-tax, P-Range, Calcutta, with effect from the forenoon of 11th January 1965, relieving Shri K. S. Narayanaswami, Appellate Assistant Commissioner of Income-tex. G-Range, Calcutta, of the additional charge.

#### New Delhi, the 8th February 1965

No. 41 -In persuance of clause (b) of sub-rule (II) of rule 2 of the Appellate Tribunal Rules, 1946, the Central Government had been pleased to appoint Shiri K. K. Dadlani, Income-tax Officer, Class II, West Bengal, Calcutta, as Junior Authorised Representative, Income-tax Appellate Tribunal, Patna Bench, camp at Calcutta, with effect from the forenoon of 24th September 1964, to the afternoon of 9th October 1964, to appear, plead and act for any Income-tax authority who was a party to any proceedings before the Income-tax Appellate Tribunal.

M. G. THOMAS, Under Secy.

## HOME DEPARTMENT (POLICE-B-II), UTTAR PRADESH

#### **NOTIFICATON**

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor of Uttar Pradesh is pleased to order the publication of the following English translation of notification No. 4639-R/VIII-B-II-1197/64, dated January 21, 1965:

#### NOTIFICATION

No. 4639-R/VIII-B-II-1197/64. — Lucknow, the 21st January 1965. -Whereas, it apperas to the Governor that the 1960 edition of the book in Hindi entitled "Arab Ki Sabhyata Tatha Sanskriti Ka Vikas (Islamic culture and civilization)", written by Shri Rajendra Prasad Tewari, M.A., and published by Prakashan Kendra, Aminabad, Lucknow and printed at Navjyoti Press, Charbagh, Lucknow, contains some matter which is deliberately and maliciously intended to outrage the religious feelings of a particular class of the citizens of India, namely, the Shias, by insulting their religious beliets, and the said matter as specified in the schedule appended thereto being such as is punishable under section 153A of the Indian Penal Code, 1860 (Act No. 45 of 1860);

Now, therefore, in exercise of the powers under section 99A of the Code of Criminal Procedure, 1898 (Act No. 5 of 1898) and on the grounds mentioned above, the Governor of Uttar Pradesh is pleased to declare every copy of the above edition of the aforesaid Book and other documents containing copies, reprints and translation of, or extracts from the said edition of the said Book to be forfeited to the Government of Uttar Pradesh.

Objectionable matter contained in the 1960 edition of the Book in Hindi entitled "Arab Ki Sabhyata Tatha Sanskriti Ka Vikas (Islumic cultiere and civilization)"

#### SCHEDULE

Lesson captioned 3. Ummayad Khilafat

Page 31—Lines 17-18 beginning with the work "Al Hasan Bahut vilaspriya" and ending will the words "Para Rahta Tha".

Lesson captioned 19. Fatimid Khilafat

Page 186 Lines 3-11 beginning with the work "Zafar Ne Imam Ko" and ending with the work in English "Largely political movement.". (Story of Cairo)".

Page 186—Lines 22-24 beginning with the work "Sarva Pratham Apne" and ending with the words "Sahyog Pradan Kiya".

M. P. JAIN, Anu Sachiv

#### POLITICAL (SPECIAL) DEPARTMENT, BIHAR

#### **NOTIFICATION**

Dated the 23rd January 1965

No. A/Prs-Ste-101/65-885C. — Whereas the Governor of Bihar is satisfied that a picture showing some bearded Muslims armed with lathis and daggers attacking a group of peaceful Hind Sanyasis, which has been found in circulation, likely to promote feelings of enmity and hatre between different classes of persons in India;

Now, therefore, in exercise of the power conferred by clause (d) and clause (e) of sub-rule (of rule 45 of the Defence of India Rules, 1962, the Governor of Bihar is pleased to prohibit the publication, printing, sale or distribution of such picture and declare every copy thereof to be forfeited the Government.

By the order of the Governor of Bihar. J. N. DUTT, Under Sec

## HOME 'A' DEPARTMENT, RAJASTHAN NOTIFICATION

Dated Jaipur, the 18th January 1965

No. F.17(21)Home(A-Gr.II)/64. — Whereas appears to the Governor of Rajasthan that the books entitled "Jag Muslim and Dekha Jayega published in Urdu by Shri Nasiruddin, son of Manfal Khan, resident of village Dumana, Tehs Panipat, district Karnal (East Punjab), a student of Daroel Deom Monia Usmania Madarsa Darga Sharif Ajmer and printed at Sufi Press, Ajme contain the seditious matter and also matters white promotes or is intended to promote feelings hatred between different classes of citizens of Indiand is deliberately and maliciously intended outrage the religious feelings of Hindus and Muslim against each other and of the various sects of Hindu against each other by insulting the religion at religious belief of that class, that is to say, contains matters the publication of which is punsiable under sections 124(A) and 295A of the India Penal Code;

Now, therefore, in exercise of the powe conferred by section 99A of the Code of Crimin Procedure, 1898 (Central Act V of 1898), the Governor of Rajasthan is pleased to declare every copy of the aforesaid books and every reprinent act, reproduction, translation or transliteration thereof to be forfeited to the Rajasthan Government

By order, SHIVSHANKER, See

## FITUTE OF CHARTERED ACCOUNTANTS OF INDIA

#### NOTIFICATIONS

#### 22nd December 1964

A(1)/14/64-65.—In pursuance of Regularithe Chartered Accountants Regularities hereby notified that in exercise of conferred by clause (a) of sub-section tion 20 of the Chartered Accountants i.e., on account of death, the Council of ute of Chartered Accountants of India ed from the Register of Members, with the dates mentioned against their names of the following gentlemen:—

Shri Satyesh Chandra Dutt.
Mesers. S. C. Dutt & Co.,
('hartered Accountante,
35 Netaji Subash Road.
('alcutta-1.

Shri Anekal Ramaswamy
Iyengar Govinda Rajan,
Accountant—Member,
Madras Sales Tax Appellate
Tribunal, Madras—2.

Shri Ramchandra Natarajan, 161 Lloyds Road.
Royapettah, Madras—4.

Shri K. I. Eappen, Kochupurackal House, Karuvatta P. O. (Kerala State.)

#### C. BALAKRISHNAN, Secretary

#### 1st December 1964

A(1)/12/64-65.—In pursuance of Regulative Chartered Accountants Regulation is hereby notified that in exercise of

the powers conferred by clause (a) of sub-section (1) of section 20 of the Chartered Accountants Act, 1949, the Council of the Institute of Chartered Accountants of India has removed from the Register of Members, with effect from the 10th day of October 1964 on account of death the name of Shri Chiman Lal Saraf, Messrs. C. L. Saraf and Co., Chartered Accountants, 12 Dalhousie Square East, Calcutta-1, (Membership No. 4040).

#### C. BALAKRISHNAN, Secretary.

#### 1st December 1964

No. 5-CA(1)/15/64-65. With reference to this Institute's notification No. 4-CA(1)/23/58-59, dated 12th January 1959, is is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations, 1964, that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, with effect from the 17th day of November 1964, the name of Shri Bimal Kumar Basu, A.C.A., Suite No. 4, 1, Aswini Dutt Road, Calcutta-29 (Membership No. 3840)

#### C. BALAKRISHNAN, Secretary.

#### 11th December 1964

No. 5-CA(1)/16/64-65.—With reference to this Institute's notification No. 4-CA(1)/15/57-58, dated 17th March 1958, it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations, 1964, that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, with effect from the 10th day of December 1964, the name of Shri Nanigopal Chattopadhyay, A.C.A., 25 Rajendralal Street, Calcutta-6 (Membership No. 2047).

#### C. BALAKRISHNAN, Secretary.





# Gazette

ATRAKHA 301

THURSDAY, MAY 20, 1965

[ SAKA 1867

ART IA-Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished

telement showing letters of intent issued during the week ending 30th January 1985, to parties who have applied for ficences under the industries (Development and Regulation) Act, 1981.

lame and address of the undertaking (and location).

Articles of manufacture and capacity.

Letter (of intent) No. and date.

fears. Steel and Allied Products Ltd., 17 Brabourne Road, Calcutta-1 (Calcutta, West Bongal).

End Mills ..

Capacity per annum. 1,66,200 Nos.

Reamers .. Centre Drills

1,77,600 ,, 2,52,000 .. (N.A.)

Twist Drills

15,00,000 ,, (After Expansion)
(S.E.)

.. 11(13)/64-EI(M), 28-1-65.

5-74/63-MEI, 22-1-65.

fears. Textile Machinery Corporation Steel Forgings—6000 tonnes per annum Ltd., 15 India Exchange Place, Cal-(West Bengal).

(Durgapur, West Bongal).

3hri S. Sen Gupta, 23, Camac Street, Truck mounted mobile cranes KL 3-7 model of 8 tonne 8-32/64-MEI, 25-1-85.
Calcutte-16 maximum copacity; and Wheel mounted mobile crame model KL 77M of 7 tonnes maximum capaeity; 240 Nos. per annum.

(N.A.)

#### Statement showing letters of intent ispeed during the week ending 23rd January 1985.

Shri R. B. Modi, P21/23 Radha Bazar Presspahn, Lostheroid and Vulcanised sheets 960 LI(III)—17(166)/64, 16-1-65. Street, Calcutte-1 (West Bangal). (N.U.)

Kenra. The Bengal Immunity Co. Ltd., Magnesium Trisilicate from 30 tonnes to 300 tonnes 1(71)/64-Ch.III, 16-1-65.
Immunity Rouse, 183 Dharamtele per annum.
Street, Calcutte-13 (8.E.)

(West Bengal). hri Saroj Kumar Peddar, 2 Gurusaday Steel Forgings 5000 tons per annum Road, Calcutta-19 (M.U.) (West Bings!).

.. 11(15)/64-EI(M), 18-1-65.

hri B. K. Ropany, 5 Synagogue Street, Steel Forgings 6,000 tons per annum (R.U.)

11(21)/1614/1964/64-HI(M),

Nours. Orientel Electric and Engineering
Co., Noticenal Tobacco Building, 1 & 3
Old Court House Corner, Calcutta-1
(Agarpara, West Bengal).

Keers. Rolls Print Co. (F) Ltd., 8 Chowningthis Bond, Calcutta-28

Power Pressor—Open front double action 144 Mes. 5(58)/64-M.T., 21-1-65.

(N.A.)

(N.A.)

Specially Ened paper betted cortems 180 million Nos. LI(III)-17(174)/64, 22-1-65.

par sensus.

OF.UA

#### LIST OF LIGENOES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951 -D URING THE WEEK ENDING ON FEBRUARY 1965. Name and full address of the Undertaking Articles of manufacture and capacity (type of licence (and location). Articles of manufacture and capacity (type of licence i.e. NU/SE/NA/COB/Shifting) Licence No. and date Schoduled industry No. 2(1)-Onl, Ligalte, Coke and their derivatives Shri Nimbarak Proper Kojora Coal Co. Coal 60,000 tonnes per annum .. I./2(1)/N-285/65-25-1-65. (Pvt.) Ltd., 135, Canning Street, (3rd floor), Calcutta-1 (P. O. Kajoragram, Distt. Burdwan, West Bengal). Kumar Rani Kamala Devi and Pandit Coal .. Ist year 72.000 connec L/2(1)/N-276/65, 4-1-65. Pushpendra Nath Malian, P. O. Searsole Rajbari, Distt. Burdwan (P. (). Searsole Rajbari, Distt Burdwan, West Bengal). 2nd cear 96,000 3rd year 120,000 4th year 144,000 5th year 144,000 (N.U.) Statement showing 'lotters of intent' issued during the week ending 6th February 1965, to parties who have applied for licenses under the Industries (Development and Regulation) Act, 1951. Name and address of the undertaking Articles of manufacture and capacity. Letters (of intent) No. and date. (and location). Shri R. B. Modi, P21/22 Radhabazar Presspahn, lostheroid and vulcanised sheets 960 LI(III)-17(166)/64, 21-1-65, Street, Calcutta-1 (West Bengal). tonnes per amuum. (N.U.) List of Lisenses issued under the industries (Development and Regulation) Act, 1951 -During the week ending 30th danuary 1965. Name and full address of the undertaking. Articles of manufacture and capacity (type of heence Lecence No. and date (and location). i.e. NU/SE/NA/COB/Shifting). Scheduled Industry No. 33(6) - Miscellaneous Ward 11. Narsingus Des Agarwala and Sons (P.) Ltd., 127 Park Street, Calcutte(P.) Ltd., 127 Park Street, Calcutte16, West Bongal. Vitreous Enamel Frits 3,900 tonnes per annum. L/33(6)/1/66-LI(I), 12-1-65. Ceramic Glaze Frits 1,020 tonnes per annum Colourants --60 tonnes per annum. ants -- 60 tonnes per annum. (N.U.) STATEMENT SHOWING THE CHANGES EFFECTED IN THE NAMES OF OWNERS/UNDERTAKINGS DURING THE : WEEK ENDING 23rd JANUARY, 1965. Licence No. and date Name(s) of the original owners/undertakings Name(s) of the new owners/ undertakungs. L/8-B(2)/41/63-ME1, 9-7-63 Licensee : To be implemented by: Shri A. K. Sen, Calcutta (West Bengal). Undertaking: Messrs. Indian Mechanisation and Messrs. Conveyor Equipments Ltd., Calcutta Allied Products Ltd., Calcutta. L/R/B-11/N-23/59, 6-10-59 (West Bougal) Measr .. Vijay Engineering Co Ltd., Howrald .. Messrs. Abrasives and Custings Registration Certificate No. 31-5-64 R/16/110. Ltd., Howrah. (West Bengal) Statement showing the Licences Revoked/surrendered during the week ending 23rd January 1965, Licence No. and date Name of the party Article of manufacture. 2. L/12-2/71/MEI-62, 25-7-62 Messrs, Hindustan Gas and Industries Ltd., Calcutta Precision steel Files. (S.E.) (West Bengal). List of Licences issued under the industries (Dev. and Reg.) Act, 1961 during the week ending 23rd January 1965. Name and full a idress of the undertaking Articles of manufacture and capacity (type of licence (and location) i.e. NU/SE/NA/COB/Shitting). Licence No. and date Scheduled Industry No. 12(2)—Hand tools, small tools and the like Annual capacity.

L/12(2)/111/65-MEI, 21-1-65.

thri Narendra Singh Singhi, Singhi Park, Billygunge, Calcutta-19 (Calcutta, West Bengal).

(1) Threading Taps 300,000 Nos. (ii) Threading dies 150,000 Nos. .. (iii) Chasers 2.400 No. ٠.

(iv) Tool Bits 150,000 Nos. (N.U.)

fed\_Industry\_No. 19(14) -Miscellaneous 3. Indian Oxygen Ltd., 48/1 Diamond Harbour Road, Calcutta-27 (Calcutta, West Bangal).

Oxygen Gas-267-6 m.cu.ft. per annum after expan- L/19(14)/2/95-L.I.(I), 16-1-66. (S.E.)

# MINISTRY OF HOME AFFAIRS

New Delhi, the 7th December 1965

G.S.R. 1747.—In pursuance of sub-rule (1) of rule of the All-India Services (Leave) Rules, 1955, the intral Government, in consultation with the State overnments concerned, hereby makes the following gulations further to amend the All-India Services tudy Leave) Regulations, 1960, namely:—

- 1. These regulations may be called the All-India rvices (Study Leave) Amendment Regulations, 164.
- 2. In the All-India Services (Study Leave) Regutions, 1960—
- (1) for sub-regulation (1) of regulation 9, the following sub-regulation shall be substituted, namely:—
  - "(1) Every member of the service, who has been granted study leave or extension of such leave shall be required to execute a bond as given in Appendix A or Appendix AI, as the case may be, annexed to these regulations before the study leave or extension of such leave him commences. granted to Government shall send to the Audit Officer and in respect of the Ministry or Department where audit has been separated from accounts, to Pay and Accounts Officer as well, a certificate to the effect that the member of the service has executed the requisite bond."
- (2) after Appendix A, the following shall be inserted, namely:—

# "APPENDIX A.I.

[See regulation 9(1)]

OND TO BE EXECUTED BY THE MEMBER F THE SERVICE GRANTED EXTENSION OF STUDY LEAVE

Know all men by these presents that I

resident of in the District of

at present employed as
the Ministry of Government of dialunder the Government of do ereby bind myself and my heirs, executors and iministrators to pay to the President of India (herelafter referred to as the 'Government') on demand and without demur the sum of Rs.

Numbers of the sum of the sum of the supers of the supers of the sum of the s

Signed and dated this day of one thousand nine hundred and

Whereas I was granted study leave y Government for the period from to in consideration of which I recuted a bond dated for Rs.

Rupeos ) in favour of the President f India:

And whereas the extension of study leave has been granted to me at my request until

And whereas for the better protection of the Government I have agreed to execute this bond with such condition as hereunder is written:

NOW THE CONDITION OF THE ABOVE WRITTEN OBLIGATION IS THAT in the event of my resigning or retiring from service without returning to duty after the expiry or termination of the period of study leave so extended or at any time within a period of three years after my return to duty I shall forthwith pay to the Government or as may be directed by the Government on demand the said sum of Rs.

(Rupees ) together with interest thereon from the date of demand at Government rates for the time being in force on Government loans.

And upon my making such payment the above written obligation shall be void and of no effect; otherwise it shall be and remain in full force and virtue.

Stamp duty payable on this bond shall be borne and paid by the Government.

Signed and delivered by in the presence of

Witness (1)

(2)

Accepted

For and on behalf of President of India

Governor of

[No. 13|2|64-AIS.III.)]

O. S. MARWAH, Under Secy.

#### Ministry of Home Affairs

New Delhi, the 25th March 1965

#### ORDER

No. 4|6|65-Poll.II.—Whereas in the opinion of the Central Government the issue of July, 1964, of the periodical entitled "Pakistan Geographical Review", printed and published by Kazi S. Ahmad, Editor, Pakistan Geographical Review, University of Punjab and printed at the Punjab University Press, Cutchery Road, Lahore, contains prejudicial reports as defined in clause (7) of rule 35 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules, 1962, the Central Government hereby—

- (a) prohibits the sale or distribution of the said issue of the periodical or any extract therefrom or of any translation thereof, and declares the said issue of the periodical and every copy or translation thereof or extract therefrom, to be forfeited to Government; and
- (b) directs every person possessing any copy of the said issue of the periodical to deliver the same to the local police authorities.

. G. S. KAPOOR, Under Secy.

# The



# Gazette

AISTHA 61

THURSDAY, MAY 27, 1965

[ SAKA 1887

RT IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

#### MINISTRY OF STEEL AND MINES

#### Department of Mines and Metal

#### NOTIFICATIONS

S. O.—Whereas by the notification of the Government of India in the late Ministry of Mines and Fuel S. O. No. 1972, dated the July, 1963, under sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), Chtral Government gave notice of its intention to prospect for coal in the lands measuring 4,192.25 acros (approximately) or 1,697.86 area (approximately) in the locality specified in the schedule appended to that notification and reproduced in Schedule e appended to;

And whereas the Central Government do not intend to prospect for coal in the lands measuring 294.88 acres (approximately) or 43 hectares (approximately) in the said locality and described in Schedule II appended hereto;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 4 of the said Act and of all other powers enabling this behalf, the Central Government hereby directs that the said notification shall cease to have effect in respect of the lands speci in the said Schedule II.

#### SCHEDULE I

#### Raiganj Block-7

Drg. No. Rev/11/63

									Dated 22-1-1963.
Serial No.	Village		Police-sta	tion	Village No.	Distric	t	Area	Remarks
1.	Katagaria	• •	Jamuria	••	34	Burdwan		••	Full.
2.	Bijpur		Ditto		35	Ditto	• •	• •	Do.
3.	Balanpur		Ditto		36	Ditto	••	••	Do.
4.	Ikra	••	Ditto		38	Ditto	••		Do.
5.	Hijalgara		Ditto		40	Ditto		••	Part.
6.	Bijoynagar		Ditto	••	49	Ditto	••	••	Do.
7.	Dhama	••	Ditto	••	50	Ditto	••	••	Do.
8.	Mamudpur	••	Ditto	-	51	Ditto	-	•••	$\mathbf{Do}_{\bullet}$
9.	Sarthakpur		Ditto	••	52	Ditto	••	••	Do.
10.	Tapasi	••	Ditto		53	Ditto	••	••	Do.
11.	Kunustara	••	Ditto	••	54	Ditto	••	••	Do.
12.	Dhasta	••	Ditto	••	56	Ditto	••	••	Do.
18.	Behadurpur	••	Ditto	••	57	Ditto	••	••	Do.

Total area:—4,192·25 acres (approximately).

Or 1,697·86 hectares (approximately).

#### Boundary description :

- A-B line passes along the part western boundary of village Hijalgara common boundary of villages Sekpur and Hijalgara, Sekpur and Ikra along the western boundary of village Ikra and meets at point 'B'.
- B-C line passes along the western boundary of villages Balanpur, Bijpur and Katagaria and meets at point 'C'.
- C-D line passes along the southern boundary of village Katagaria; along part of the southern boundary of village Kunustara as meet at point 'D' (which is the part common boundary of P. S. s. Jamuria and Raniganj).
- D-E line passes along the castern boundary of Road through villages Kunustara and Tapasi and meets at point 'B'.
- E-F line passes through village Tapasi and along part of the common boundary of villages Bijpur and Tapasi of and meets at point in
- ne passes along the part northern boundary of village Tapasi, through villages Sarthakpur and Dhasata, along the part con mon boundary of villages Jote Janaki and Dhasata and meets at points 'G'. F-G line par
- G-H line passes through villages Dhasata, Bahadurpur, Bijoynagar and Hijalgara and meets at point 'H'.
- H-A line passes through village Hijalgars and meets at point 'A'.
- I.J.K lines pass along the part common boundary of villages Ikra and Mamudpur, through village Mamudpur and meets at point 'K K-L line passes through village Dhasata and meets at point 'L'.
- L-I line passes through village Dhasna, along the part common boundary of villages Dhasna and Mamudpur, common boundar of villages Ikra and Mamudpur and meets at Point 'I'.

#### SCHEDULE II

#### Raniganj Block-7.

Drg. No. Rev/71/64 Dated 12th Nov., 1964.

Serial No.	Villago	Police-station.	Village No.	District.	Area.	Remarks	
1.	Katagaria	 Jamuria	 34	Burdwan	 	Part.	
2.	Bijpur	 Ditto	 35	Ditto	 ••	Do.	
						s (approximately). approximately).	

#### Boundary description :

- C-C1 line passes along the part southern boundary of village Katagari (which is also the part southern boundary of Raniganj Blick-1 notified vide S. O. No.-1972, dated 4th July 1963) and meets at point.
- · C1-C2 line passes through villages Kataria and Bijpur and meets at point 'C2'.
  - C2-C3 line passes along the part northern boundary of village Bijpur and moets at point 'C3'.
  - C3-C line passes along the western boundary of villages Bijpur and Katagaria (which is also the part western boundary of Raniganj Block-7 notified vide S. No. 1972, dated 4th July 1963) and meets at point 'C'.

K. SUBRAHMANYAN, Under Secy.

# **Calcutta**



# Gazette

(AISTHA 13]

THURSDAY, JUNE 3, 1965

FAMA 1987

ART IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for reneral information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished

#### MINISTRY OF HOME AFFAIRS

New Delhi, the 11th December 1964

G.S.R.1819.—In pursuance of sub-rule (1) of rule of the Indian Police Service (Recruitment) Rules, 54, the Central Government, in consultation with e State Governments and the Union Public Service mmission, hereby makes the following regulations ther to amend the Indian Police Service (Appointing by Promotion) Regulations, 1955, namely:—

- 1. These regulations may be called the Indian Police Service (Appointment by Promotion) Third Amendment Regulations, 1964.
- 2. In the Indian Police Service (Appointment by Promotion) Regulations, 1955, in sub-regulation (4) of regulation 7, for the words, brackets and figures "The Select List shall ordinarily be inforce until it is reviewed or revised in accordance with sub-regulation (4) of regulation 5:", the following shall be substituted, namely:
  - "The Sclect List shall ordinarily be in force until its review and revision, effected under sub-regulation (4) of regulation 5, is approved under sub-regulation (1) or, as the case may be, finally approved under sub-regulation (2):".

[No. 27/48/64-AIS(III)-II.]

#### New Delhi, the 14th December 1964

3.5.R. 1820.—In pursuance of sub-rule (1) of rule of the Indian Administrative Service (Recruitment) les, 1954, the Central Government, in consultation in the State Governments and the Union Public vice Commission, hereby makes the following

regulations further to amend the Indian Administrative Service (Appointemnt by Promotion) Regulations, 1955, namely:—

- 1. These regulations may be called the Indian Administrative Service (Appointment by Promotion) Third Amendment Regulations, 1964.
- 2. In the Indian Administrative Service (Appointment by Promotion) Regulations, 1955, in sub-regulation (4) of regulation 7, for the words, brackets and figures "The Select List shall ordinarily be in force until it is reviewed or revised in accordance with sub-regulation (4) of regulation 5:", the following shall be substituted, namely:
  - "The Select List shall ordinarily be in force until its review and revision, effected under sub-regulation (4) of regulation 5, is approved under sub-regulation (1) or, as the case may be, finally approved under sub-regulations (2):".

[No. 27/48/64-AIS(III)-I.]

O S. MARWAH, Under Secv.

# MINISTRY OF HOME AFFAIRS

The 26th December 1964

No. 24/3(16)/63-AIS(III).—The President is pleased to confirm the following officers, appointed to the Indian Police Service on probation on the results of the Combined Competitive Examination held in 1961 and allotted to the Cadre of West Bengal, in the Indian Police Service with effect from the date noted against each:—

- Shri Amiya Kumar Samanta—20th August 1964.
- 2. Shri Kamal Kumar Majumdar, 12th July 1964.

O. S. MARWAH, Under Secy.

# MINISTRY OF STEEL AND MINES

#### NOTIFICATIONS

New Delhi, the 22nd January 1965

S. O.—Whoreas by the notification of the Government of India in the late Ministry of Mines and Fuel S. O. No. 339, dated 30th January 1963, under sub-section (1) of section 4 of the Coal B-aring Areas (Acquisition and Development) Act, 1967 (20 of 19) the Contral Government gave notice of its intention to prospect for coal in lands measuring 12,211-20 acres in the locality speciment in the schedule appended to that notification and reproduced in the schedule appended by the coal in the schedule appended to that notification and reproduced in the schedule appended by the coal in the schedule appended to that notification and reproduced in the schedule appended by the coal in the schedule appended to the co

And whereas in respect of the said lands no notice under sub-section (1) of section 7 of the said Act has been given;

Now, therefore, to exercise of the powers conferred by the said sub-section (1) of section 7, the Contral Government hereby specific a further period of one year confidencing from the 30th January 1965 as the period within which the Central Government may give of its intention to acquire the whole or any part of the said lands or of any rights in or over such lands.

#### SCHEDULE

(Showing area notified for prospecting).

Dishergarh Block 'A'

Drg. No. REV/153/6 Villings Ti ana Thana District. Arma. Remarks. No. Marsamucia 6 Burdwan Part . . . . Isnail Ditto 26 Ditto Do. Naminghhamit Ditto 27 Ditto Full. Santa Ditto 28 Ditto Part. Hirapur Ditto 20 Ditto Full. Banagram Ditto 30 Ditto Do. Dibike Ditto 31 Ditto Do. Shyamdihi Ditto 99 Ditto Do. Kalajhariya Ditto 23 Ditto Part. -10 Nabaghanad Ditto 34 Ditto . . . Pull. 41 Barathol Ditto 35 Ditto Part. . . . . Chhotadigari Ditto 53 Ditto Do. 13 Baradigarı Ditto 54 Ditto D٥. 14 Mignemare Ditto 55 Ditto . . . . Full. 15 Laigranatte ... Ditto 56 Ditto Do. 16 Purushottampur Ditto 57 Ditto Do. 17 Kuilepur . . Ditto ňΩ Ditto Do. IR Baidyanandapur Ditto 59 Ditto Do. :19 Patmohne Ditto 60 Ditto D٥. Aluthiyo Ditto 61 Ditto 21 **Ubaparads** Ditto 87 Ditto Do 22 Asansol (Municipality) ... Ditto 24 Ditto

Total : 12,211 · 20 Acres (Approx).

#### Boundary Description

- 1-2 line passes through the villages Chaparadi and Aluthiye.
- 2-3 line is the (part) common boundary of the villages Aluthiye and Bharatchak, common boundary of Patmohna and Bharatchak
  Patmohna and Bejdihi, Hearelgara and Patmohna.
- 3-4 line passes through villages Boradigari, Chhotadigari, Santa, Narsamuda and Asancol (Municipality).
- 445 line passes through villages Assassol (Municipality), Ismail, Berathol and Kalajhariya.
- 5-1 line is the common boundary of districts Burdwan and Bankura, Burdwan and Puralis.
- The plan of the area covered by this notification can be inspected at the office of the National Coal Development Corporation Ltd. Revenue Section), Darbhanga House, Rauchi, or at office of the Collector, Burdwan (West Bengal).

No. C3-24(1)/61.

K. SUBRAHMANYAN, Under Secy.

Do.

New Delhi, the 22nd January 1965.

S. O.—Whereas by the notification of the Government of India in the late Ministry of Mines and Fuel S. O. No. 340, dated the 6th January 1963, under sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1967 (20 of 1957), he Central Government gave notice of its intention to prospect for coal in lands measuring 1,830-40 acres in the locality specified in he schedule appended to that notification and reproduced in the schedule appended thereto;

And whereas in respect of the said lands no notice under sub-section (1) of section 7 of the said Act has been given;

Now, therefore, in exercise of the powers conferred by the said sub-section (1) of section 7, the Central Government hereby specimes further period of one year commencing from the 30th January 1965 as the period within which the Central Government may give otton of its intention to acquire the whole or any part of the said lands or of any rights in or over such lands.

#### SCHEDULE

#### (Showing area notified for prospecting)

#### Dishergarh Block 'B'

Drg. No. REV/154/61

Serual No		Villago.			Thana.		Thana No.	District.		Area.	Remarks.
1	Shirpuranama			••	Gangajalghati	••	1	Bankura	••	••••	Part.
2	Balarampur			••	Ditto	••	2	Ditto	••	••••	Do.
3	Saburbandh			••	Ditto	••	27	Ditto	••	••••	Do.
4	Kesharkundi		••	••	Ditto	••	28	Ditto	••	****	Do.
5	Rajpura		••	••	Ditto	••	29	Ditto	••	••••	Do.
6	Iswarda			••	Ditto	••	31	Ditto	••	••••	Do.
7	Anandpur	•			Ditto		35	Ditto	••	••••	Do

Total: 1,830.40 Acres (Approx.).

#### Boundary description

- 1-4 line is the common boundary of districts Purulia (Manbhum) and Bankura.
- 4-3 line is the common boundary of districts Burdwan and Bankura.
- 3-2 line passes through village Anandpur.
- 2-1 line pesses through villages Anandpur, Iahwarda, Rajpur, Kesharkundi, Saburbandh, Shirpuranama and Balarampur.

The plan of the area covered by this notification can be inspected at the office of the National Coal Development Corporation Ltd, (Revenue Section), Darbhanga House, Ranchi, or at office of the Collector, Bankura (West Bengal).

No. C2-24(1)/61

K. SUBRAHMANYAN, Under Secy.

#### MINISTRY OF HOME AFFAIRS

#### NOTIFICATION

#### The 27th January, 1965

No. 22/39/64-AIS(III).—The services of the following Indian Police Service Probationers, who were appointed on the results of the Combined Competitive Examination held in 1962, have been placed at the disposal of the State Governments indicated against their names with effect from the date shown against each.

fil. No.	Name	State Govt.		Date
•	•	•	•	

- Shri Tushar Kanti Tallukder . . . West Bengal 20th Dec. 1964 (FN) 58. .. Birnal Kumar Singh -do-20th Dec. 1964 (FN)
- 59. ., Satish Bhandari -do-20th Dec. 1964 (FN)
- 2. The services of Sarvashri Mukund Behari Kaushal, Kul Nath Kapoor, Pia Ram Sund and K. S. Subramanian, I.P.S., probationers, appointed on the results of the Combined Competitive Examinations held in 1961 have been placed at the disposal of the Delhi Administration with effect from 20th December 1964 (FN) for practical training.

O. S. MARWAH, Under Secy.

#### MINISTRY OF HOME AFFAIRS

#### **CORRIGENDUM**

#### New Delhi, the 11th December 1964

- G.S.R. 1792.—In the Ministry of Home Affair notification No. 7/1964-AIS(I), dated the 13th Noven ber, 1964-
  - (1) in line 4 before the words "Service (Fixatic of Cadre Strength) Regulation, 1955" add th words "Indian Police".
  - (2) For the words "Principal, Police Schools under entry 1 "Senior Duty posts under Stat Government", substitute the words "Princ pals, Police Training Schools".
  - (3) Against entry 8 for the words "Training reserve at the rate of 10.59 of 4 above" sut stitute the words "Training reserve at th rate of 10.59 per cent. of 4 above".

[No. 7/19/64-AIS(I).

O. S. MARWAH, Under Secy

# The

# Calcutta



# Gazette

AISTHA 20]

THURSDAY, JUNE 10, 1965

SAKA 1987

ART IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished

#### **ELECTION COMMISSION, INDIA**

#### NOTIFICATION

New Delhi, the 18th May 1965

No. 429/WB/65.—In exercise of the powers conred by sub-section (1) of section 13C of the presentation of the People Act, 1950, the Election mmission hereby appoints Shri K. C. Ghoshal, scial Officer, Agriculture and Community Devement Department, West Bengal, as an Assistant ctrical Registration Officer to assist the Electoral sistration Officer for the Assembly Constituencies aprised in the district of Calcutta, in the permance of his functions.

By order,
PRAKASH NARAIN, Secv.

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules, 1962, the Central Government hereby--

- (a) declares that the issues of the said periodical published from 15th March 1965 up to the date of this order and every copy or translation thereof or extract therefrom are forfeited to Government;
- (b) directs every person possessing any copy of the said issues to deliver the same to local Police authorities; and
- (c) prohibits the sale or distribution of the said or similar periodical or any extract therefrom or of any translation thereof.

G. S. KAPOOR, Under Secy.

#### MINISTRY OF HOME AFFAIRS

New Delhi, the 17th May 1965.

#### **ORDER**

o. 4/17/65-Poll.-II.—Whereas in the opinion of Central Government the periodical entitled kistan News Digest", published by the Principal rmation Officer, Government of Pakistan, ralpindi, and printed at the Times Press, achi, contains prejudicial reports as defined in se (7) of rule 35 of the Defence of India Rules, i.

## HOME (PRESS) DEPARTMENT, PUNJAB

#### **NOTIFICATION**

No. 16695-IPB-64/44081.—26th December 1964.—Whereas it appears to the Governor of Punjab that issue, dated the 31st July 1964, of the newspaper entitled "Nai Roshni", an Urdu daily from Karachi (Pakistan), edited by Shri Iftikhar Chaudhry, carries a news-item captioned "Massalah Hunduan Ne Chey Muslim Khandanon Per Hamla Kar Dia" containing matter, which is intended to promote feelings of enmity and hatred between Hindus and Muslims of India;

Now, therefore, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforementioned newspaper to be forfeited to the Government.

By order, ILLEGIBLF. Dy. Secy.

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

#### **NOTIFICATIONS**

New Delhi, the 19th February 1965

No 54-EL(1)/65. In pursuance of clause (i) of sub-regulation (8) of regulation 112 of the Chartered Accountants Regulations, 1964, it is hereby notified that Shri Gurcharan Singh Bhatia F.C.A., B-4, Nizamuddin East, New Delhi-13, has resigned his membership of the Northern India Regional Council of this Institute and the resignation will take effect from the 27th February 1965.

C. BALAKRISHNAN, Secy.

## New Delhi, the 27th February 1965

In pursuance of regulation 20 of the Chartered Accountants Regulations, 1964, the Council of the Institute of Chartered Accountants of India is pleased to direct that the Preliminary Examination under the said Regulations shall be held on the 3rd, 4th, 5th, 6th and 7th May 1965, the Intermediate Examination on 5th, 6th, 7th, 8th, 10th and 11th May 1965, and the Final Examination on 3rd, 4th, 5th, 6th, 7th, 8th, 10th and 11th May 1965. The examinations will be held at the following centres, provided that sufficient number of candidates present themselves for the Examinations, at each of the centres:

- (I) Ahmedamad,
- (2. Bangalore,
- (3) Bombay,
- (4; Calcutta,
- (5) Coimbatore,
- (6) Delhi.
- (7). Ernakulam,
- (8) Hyderabad,
- (9) Indore,
- (10). Jaipur,
- (11) Kanpur,
- (1,2), Madras,
- (13) Madurai,
- (14) Nagpur,

- (15) Patna,
- (16, Poona, and
- (17) Vijayawada.

Applications for admission to these examination are required to be made on the prescribed terms copies of which may be obtained from the Secretar to the Council of the Institute of Chartered Accountants of India, Post Box No. 263, Indraprastha Man New Delhi-1. Each such application together with the necessary certificates and requisite fees must sent so as to reach the Secretary to the Council no later than the 15th March 1965.

C. BALAKRISHNAN, Secv

#### New Delhi the 27th February 1965

No 20-PG(Exam.)/M/65.—In pursuance of paragraph 5 of Schedule C to regulation 179 of the Chartered Accountants Regulations, 1964, the Council of the Institute of Chartered Accountants of India is pleased to direct that an examination in Management Accountancy Course—Part I, under the said regulations shall be held on the 3rd, 4th, 5th and 6th May 1965. The examination will be held at the following centres:—

- (1, Ahmedabad,
- (2) Bangalore,
- (3, Bombay,
- (4) Calcutta.
- (5) Coimbatore,
- (6) Delhi.
- (7) Emakulam,
- (8) Hyderabad,
- (9) Lauore,
- (10) l' ; ur,
- (11) Kancur,
- (12) Wadras,
- (13) Madurai.
- (J4) Nagpur.
- (15) Patna,
- (i6) Poona, and
- (17) Vijavawada.

Applications for admission to the examination are required to be made on the prescribed form, copies of which may be obtained from the Secretary to the Council of the Institute of Chartered Accountants of India, Post Box No. 268, Indraprastha Marg. New Delhi-1. Each such application treether with the necessary documentary evidence and a Demand Draft for Rs. 100 payable at New Delhi and drawn in favour of the Secretary must be sent so as to reach the Secretary to the Council not later than the 15th March 1965.

C. BALAKRISHNAN, Secy.

#### MINISTRY OF STEEL AND MINES

#### Department of Mines and Metal

#### NOTIFICATION

New Delhi, the 3rd December 1964.

S.O.—Whereas by the notification of the Government of India in the late Ministry of Mines and Fuel S.O. No. 341, dated the 30th anuscy 1963, under sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the lentral Government gave notice of its intention to prospect for onal in lands measuring 6,912 00 acres in the locality speccified in the rhedule appended to that notification and reproduced in the schedule appended hereto;

And whereas in respect of the said lands no notice under sub-section (1) of section 7 of the said Act has been given .

Now, therefore, in exercise of the powers conferred by the said sub-section (1) of section 7, the Central Government hereby specifies further period of one year commencing from the 30th January 1966 as the period within which the Central Government may give notice f its intention to acquire the whole or any part of the said lands or of any rights in or over such lands:

#### SCHEDULE

(showing area notified for prospecting)

					DESHER	GARH BLOCK	.C.			DRG No.	REV 155/61
iocu No.		Village				Thana		Thana No.	Datrict	Area	Kemarks
1	Anandapur .					Raghunathpur		330	Manbhum	(Purulus)	Part
2.	Seonatalmoth			••		Ditto		331	Ditto		Do.
3	Murgabanı .					Ditto		332	Ditto		Do.
4	Dhangajor .					Ditto		333	Ditto		Full
	Ranpur					Ditto		334	Ditto	• •	Do.
6	Bonre					Ditto		385	Ditto	••	Do
7	Goaladı .					Ditto		336	Ditto		Part
	Binduidi .					Ditto		337	Ditto	••	Do.
).	Inganpur .					Ditto		388	Ditto		Do.
)	Partoriya .					Ditto		339	Ditto		Do
١.	Sultandı .	•				Ditto		<b>34</b> 0	Ditto		Do.
<u>.</u>	Baruipara .	•				Ditto		341	Ditto		Full
ì	Nawada .					Ditto		342	Ditto		Do.
ı.	Kuthibari .					Ditto		343	Ditto		Do.
j.	Sarbarı .					Ditto		344	Ditto		Part
3	Niture .					Ditto		345	Ditto		Do.
	Bhamaria .					Ditto		351	Ditto		Do.
	Alkusha .					Ditto		353	Ditto		Do.
).	Shunuri .					Ditto		354	Ditto		Do.
)	Deuli .					Ditto		355	Ditto	•••	Do.
١.	Bakulia Shote					Ditto		356	Ditto	_	Full
2	Agyachak .					Ditto		357	Ditto	-	Do.
3						Ditto		358	Ditto	••	1)0.
	Paradiba .					Ditto		359	Ditto		Part
;	Chandurdi .		••	••		Ditto		360	Ditto	-	Full
	D -1-4 -					Ditto		361	Ditto	-	Do.
i.	Sashpur .			••		Ditto		36 <del>2</del>	Ditto	-	Do.
3	Jagannathdi	•		•••	•••	Ditto		363	Ditto		Do.
ø.	Baltora .		••	•••		Ditto		364	Ditto	_	Part
». O	Kharbana .		••			Ditto		365	Ditto	-	Do.

#### Boundary description

1-2 line passes through villages Nitura, Bhamaria and Alkusha.

- 2-3 line passes through villages Alkusha, Shunuri and Deuli.
- 3-4 line is the common boundary of districts Burdwan and Purulus (Manbhum).
- 4 5 line is the common boundary of districts Bankura and Purulia (Manbhum).
- 5...8 line passes through villages Pardiha, Chandurdi, Rakta, Baltora, Kharbana, Murgabani, Saontal Motha, Anandapur, Goaladi, Binduldi, Inganpur and Bartoriya.

6,912.00 acres (approximate).

6-1 line passes through the villages Barteriya, Sarbari, Sultandi and Nitura.

The Plan of the area covered by this notification can be inspected at the office of the National Coal Development Corporation Ltd. (Revenue Section), Darbhanga House, Ranchi, or at office of the Collector, Purulia, West Beugal.

Total

No. C2-24(1)/61 K. SUBRAHMANYAN, Under Secy.

#### New Delhi, the 6th January 1956.

S. O.—Whereas by the notification of the Government of India in the late Ministry of Mines and Fuels S. O. No. 314, dated the 31st January 1963, under sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1987) the Central Government give notice of its intention to prospect for coal in lands measuring 6,525 acres in the locality specified in the schedule appended to that notification and reproduced in the schedule appended hereto;

And whereas in respect of the said lands no notice under sub-section (1) of section 7 of the said Ast has been given;

Now, therefore, in exercise of the powers conferred by the said sub-section (1) of section 7, the Central Government hereby specific a further period of one year commencing from the 21st January 1965, as the period within which the Central Government may give notice of its intention to acquire the whole or any part of the said lands or of any rights in or over such lands.

#### SCHEDULE

#### (Block-X1-Raniganj Coalfield)

Drg. No. Rev/160/61/Dated 14-12-61.

Serie No			Village		Th	ana No	. Police Stn. (Ther	<b>16</b> )	Dustrict Area		Remarks
1.	Ukhra		••			18	Ondal	••	Burdw an		Part
2.	Balijuri		••	••	••	16	Paridpu	• •	Dritto		Do.
3.	Siraha		••	••	••	17	Ditto	••	Ditto	••	Do.
4.	Nabaghana	pur	••	••	••	19	Ditto	••	Ditto	••	Do.
8.	Tilabantı	••	••	••	••	20	Ditto		Ditto		Pall
6.	Baudoha	••	• •	••		21	Ditto		Ditto	••	Do.
7.	Chaklaudoh	a.	••	••		22	Ditto	••	Ditto		Do.
8.	Jamgara		••	••		28	Ditto		Ditto		Part
9.	Madhiganj		•	••		94	Ditto		Ditto		Do.
10.	Bansia		• •			81	Ditto		Ditto		Do.
11.	Shy <b>am</b> pur		••	••		32	Ditto		Ditto		Full
12.	Jhanjra		••	••	••	33	Ditto	••	Ditto		Part
18.	Bhadrapur		••	••	••	34	Ditto		Ditto		Full
14.	Sarpi		••		••	35	Ditto	••	Ditto	••	Part
16.	Kendua	••	••	••	••	36	Ditto		Ditto	••	Do.
16.	lohhapur	••	••			50	Ditto	••	Ditto		Do.
17.	Amloks	••	••	••	••	51	Ditto	••	Ditto		Do.
18.	Banguri		••	••		52	Ditto		Ditto	••	Do.

Total area 6.525 · 00 acres (approximate,)

### **Boundary description**

- A-B line passes through village Amloka.
- B-C line passes through village Amloka and Ukhra.
- C-D line passes through village Ukhra.
- D.E.F.G line passes through villages Ukhra and Amloka
- G-H line passes through villages Amloka, Ichhapur and Sarpa
- H\_I\_J line passes through village Kendus.
- J-K line passe through villages Kendus and Sarpi.
- K-L-M-N line passes through villages Sarpi and Jhanjra.
- N-O-P-Q line passes through villages Jhanjra and Nabaghanapur.
- Q-R line passes partly along the Western boundary of village Nabaghanapur.
- R-S line passes through villages Nabaghanapur, Siraha. Balijuri and Madharganj.
- 8-T line passes through villages Madhaganj and Jamgara.
- T-U line passed through villages Jamgara and Bansia.
- U-V line passes along the Southern boundary of villages Shyampur, Jhanjra and Bhadrapur.
- V.-W line passes along the Eastern boundary of village Sarpi.
- W-X-Y line passes along the Southern boundary of villages Sarpi and Kondua.
- Y .-- A line passes through villages Ichhapur and Bangari.

C2-24(1)/63

16, 1<sup>4</sup>

# Calcutta



# Gazette

USTHA 27]

THURSDAY, JUNE 17, 1965

[ SAKA 1887

RT IA-Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

## MINISTRY OF FINANCE

#### Department of Revenue

New Delhi, the 19th March 1965.

lo. 61.-Consequent on his having been deputed U.S.A. for training the powers conferred on Shri N. Pande by the Ministry of Finance (Departit of Revenue) notification No. 16-Income-tax ablishments, dated the 12th February 1964, are by withdrawn, with effect from the afternoon 25th February 1965.

M. G. THOMAS, Under Sccy.

#### **GOVERNMENT OF UTTARPRADESH**

# HOME DEPARTMENT (POLICE-B-II)

n pursuance of the provisions of clause (3) of cle 348 of the Constitution of India, the vernor of Uttar Pradesh is pleased to order the dication of the following English translation of ification No. 6098-R/VIII-B-II-1117/64, dated ruary 19, 1965.

#### NOTIFICATION

lo. 6098-R/VIII-B-II-1117/64. — February 19, 5.—Whereas, it appears to the State Govern1t that the Urdu Book entitled "Rasoomat-charrum Aur Tazia" written by Hussainudin sti and Khaliqul Zama of Varanashi, and printed Saleemi Press, Allahabad, contains certain matter ch is deliberately and maliciously intended to rage religious feelings of a particular class of the zens of India, viz., Shias, by insulting their gious beliefs, and the publication of which is ishable under section 153A of the Indian Penal le, 1860 (Act No. 45 of 1860);

Now, therefore, in exercise of the powers under section 99A of the Code of Criminal Procedure, 1898 (Act No. 5 of 1898), and on the grounds mentioned above, the Governor of Uttarpradesh is pleased to declare every copy of the aforesaid book and other documents containing copies, reprints and translations of, or extracts from, the said book to be forfeited to the Government of Uttar Pradesh.

> By order, M. P. JAIN, Anu Sachiva.

#### MINISTRY OF LAW

#### (Legislative Department)

#### NOTIFICATION

New Delhi, the 2nd October 1964

G.S.R. 1447.—The following Order made by the President is published for general information:—

C.O. 70

### THE CONSTITUTION (APPLICATION TO JAMMU AND KASHMIR)

#### SECOND AMENDMENT ORDER, 1964

In exercise of the powers conferred by clause (1) of article 370 of the Constitution, the President, with the concurrence of the Government of the State of Jammu and Kashmir, is pleased to make the following Order:—

- 1. (1) This Order may be called the Constitution (Application to Jammu and Kashmir) Second Amendment Order, 1964.
  - (2) It shall come into force at once.

- 2. In paragraph 2 of the Constitution (Application to Jammu and Kashmir) Order, 1954, in subparagraph (22) (relating to the Seventh Schedule),—
  - (1) in item (ii) of clause (a), for the words and figures "entries 55 and 60", the word and figures "entry 60" shall be substituted;
  - (2) in clause (c),—
    - (a) for item (i), the following shall be substituted, namely:—
      - '(i) for entry 1, the following entry shall be substituted, namely:—
        - "1. Criminal law (excluding offences against laws with respect to any of the matters specified in List I and excluding the use of naval, military or air forces or any other armed forces of the Union in aid of the civil power) in so far as such criminal law relates to offences against laws with respect to any of the matters specified in this List.":

- (b) items (iv) to (vii) shall be re-numbered (v) to (viii) respectively and befine item (v) as so re-numbered, the folicing shall be inserted, namely:—
  - '(iv) for entry 30, the entry "30. Vi statistics in so far as they relate births and deaths including regist tion of births and deaths" shall substituted;';
- (c) for item (vii) as so re-numbered, to following shall be substitute namely:—
  - "(vii) entries 2 to 23 (both inclusive entries 27, 28, 29, 31 and 32, entries 35 to 38 (both inclusive) and entries 40 to 44 (both inclusive) shall omitted; and".

S. RADHAKRISHNAN,
Presider

[No. F. 19(3)/64-L]
R. C. S. SARKAR, Sec

## DEPARTMENT OF AGRICULTURE AND COMMUNITY DEVELOPMENT

#### **Fertiliser**

#### NOTIFICATION

No. 1556-Fert.—15th May 1965.—Notification No. 16-9/65-M., dated 3rd April 1965, issued by the Ministry of Food and Agricultus Department of Agriculture, Government of India, New Delhi, is republished for general information.

By Order of the Governor,
C. R. BHATTACAARJI, Dy. Secy.

Alberta Commence

No. 16-9/65-M

#### QOVERNMENT OF INDIA

# Ministry of Food and Agriculture (Department of Agriculture)

New Dolhi, dated the 3rd April 1965.

#### NOTIFICATION.

- (a) when sold for the use of tea, coffee or rubber plantations, he the price specified in the corresponding entries in the appropriate column (that is to say column 2, column 3, column 4 or column 5 as the case may be) of the said Schedule;
- (b) when sold for the use of a cultivator, be the price specified in the corresponding entries in the appropriate column (that is to say, column 6, column 7, column 8, or column 9, as the case may be) of the said Schedule.

#### The Schedule

Name of Fertiliser.	When s	old for the rubber p	use of tes lantations.	, coffee or	Whon	sold for the	use of cult	iv <b>at</b> ors.
	In Uttar Pradesh.	In Medras.	In Orinna.	In any other State or Union Territory.	In Uttar Pradesh.	In Madras.	In Orissa.	In any other State or Union Territory
1	2	3	4	5	6	7	8	9
	Rs. P.	Rs. P	. Rs. p.	Rs. p.	Ra. р.	<b>R</b> н. р.	Rs. p.	Ra. p.
Ammonium Sulphate	374.60	374-60	374 · 60	374 · 60	366 · 00	370 · 20	378 · 00	<b>36</b> 0 · 00
Ammonium Sulphato Nitrate	438.00	442 · 30	443 · 00	<b>43</b> 5·00	438 · 00	442 · 30	443-00	<b>43</b> 5·00
Urea	615-90	617 - 40	615-00	615.00	615-90	617 · 40	615-00	615-00
Calcium Ammonium Nitrate	314.00	319-60	321 · 00	310.00	314 · (0)	319 · 60	321 · 00	<b>31</b> 0 · 00

Explanation.—The maximum prices specified above, except those specified in columns 3 and 7 shall not include sales tax or other local taxes, wherever levied, while those specified in columns 3 and 7 shall include sales tax.

Note.—When sales of any fertiliser are made in quantities not exceeding 5 kilograms at a time, the dealer may charge 1 paisa per kilogram, in addition to the proportionate maximum price specified above.

I. J. NAIDU, Jt. Secy. to the Govt. of India.

# LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1981.

#### During the week ending 13th February 1965.

Name and full address of the Undertaking (and location).	Articles of manufacture and capacity (type of licence i.e. NU/SE/NA/COB-Shifting).	Licence No. and date.
(1)	(2)	(3)

Nil

# Statement showing "Letters of Intent" issued during the week ending 13th February, 1985, to parties who have applied for licences under the Industries (Dev. & Reg.) Act, 1951.

Name and address of the undertaking (and location).	Articles of manufac		Letter of intent (number and date.)		
					('apacity 1(18)-64-Ch. II, 8-2-65
					per annum.
. Mr. J. B. Joyce, Organon Laboratories Ltd., London, C/o. M/s. Martin &	(1) Dobydrosoandrosterone	acctate			. 150 kg.
Harrios (P) Ltd., Moreantile Buil-	(2) Crude Nor-undrostenoto	ne			150 kg.
ding, Lallbazar, Calcutta-1. (West Bengal).	(3) Naudrolone Phenylpropi	onate B.P.	(1963)		
	(4) Nandrolone decancates				30 kg,
	(5) Ellylestrenol				6 kg.
	(6) Ethylestrenel				30 kg.
	(7) Cestrogens—	••	••	•••	ou ag.
	(i) Cestradiol phenylprop	onate			20-50 gms.
	(u) Cestradiol Benzoate l	В.Р.			7-7 kgs.
	(ni) Cestrone B.P.C.				1-2 kgs.
	(iv) Ethinyloostradiol B.	Р.			5-7 kgs.
	(v) Methoxyethinyloes-tr				5-7 kgs.
	(vi) Methyl Cestrenolone	••	••		2-3 kgs.
(н	) Organon Specialities—				
	(i) Anabolics			••	55,00,000 Amps. 1,00,00,00,000 Tabs. 10,00,00,000 vials.
	(u) Androgons	••	••	••	80,00,000 Tabs. 2,80,000 Amps.
	(iii) Costrogens	••			50,00,000 Tabs, 5,00,000 Amps, 2,00,000 Units,
	(iv) Progestogens	• •	••		2,00,000 Amps. 1,70,00,000 Tabs.
	(v) Miscellanoous	• •	••		1,10,00,000 Tabs. 1,50,000 Amps. 2,00,000 Tubes.

Sintement showing the changes effec	ded in the names of owner/undertaking during the wee	k ending, 13-2-65,
Licence No. & date.	Name of the original owner/undertaking.	Name of the new owner/ undertaking.
	Nil.	
Statement (	showing the licences reveked during the week ending	13-2-65.
Licence No. & date.	Name of the party.	Articles of manufacture.
	Nil.	
LIST OF LICENCES ISSUED	UNDER THE INDUSTRIES (DEVELOPMENT AND R	EQULATION) ACT, 1951.
Du	ring the week ending 20th February, 1965.	
and full address of the undertaking (and location).	Articles of manufacture and capacity (type of licen	oo Licence No. and date.
(1)	(2)	(3)
Scheduled Industry No. 5(10) - Ho	usshold Appliances such as Electric Irons, Heaters at	nd the Like.
sociated Battery Make (Eastern) Ltd., Barlow House, 59-C, Chowrun- ghee Rood, Cal-20. (West Bengai).	Automobile Batteries (Motor Vehiele, Motorcycle an Heavy duty) 3,60,000 Nos. per annum after expa- sion. (S.E.)	
School	fulo Industry No. 22-—Druge and Pharmacouticals.	
ngal Laboratories (India) Ltd., Union Bank Buildings, Dalai Street, Bom- asy-1.	(1) Normal Saline bottles of 500 ml.	L/22/257/65-Ch. III, 12th 1 bruary 1965.
(West Bengal).	(2) Glucose with normal saline bottles of 500 ml	Annual capacity 21,430 bottle.  Ditto.
	(2) Glucose with normal saline bottles of 500 ml	. Annual epacity 42,860 bottles.
	(3) Glucose with 5% bottles of 500 ml (8.E.)	. Annual capacity 85,720 hottles
nt showing letters of intent issued do the Indust	uring the week ending 20th February, 1965, to partice tries (Development and Regulation) Act, 1951.	who have applied for licences une
i S. B. Goenka, 135 Canning Street,	Soft Coke ,	
Asansol, Dist. Burdwan, West Bengal).	(N.U.)	1965.

# LIST OF LIGENOES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1861. During the week ending 13-3-65 Name and full address of the Undertaking Articles of manufacture and capacity (type of licence (and location). Articles of manufacture and capacity (type of licence i.e. NU/SE/NA/COB/SHIFTING). Licence No. and date (1) (8) Schedule Industry No. 2(1)-Ceal, Lignite, Coke and their derivatives. 1. Rangakanali Colhery, P. O. Samdı, Coal 15,000 tonnes per annum .. L/2(1)/N-289/65, 5th March District Burdwan. (P. O. Sanidi, Dist. Burdwan, W. (C.O.B.) Bengal.) Statement showing the changes effected in the names of owner, undertaking during the week ending, 13-3-85. Licence No. and date Name of the original owner/undertaking Name of the new owner undertaking. Registration certificate No. R/3/58 R-2(1)-58, 17-10-52. Name of the original undertaking: Name of the new owner. Shri Nirmal Kumar G M/s. Mithapur Colliery. (Wost Bengal) chha, Calcutta. Statement showing the licences revoked during the week ending. Licence No and date. Name of the party Articles of manufacture 1. L/1A(3)/5/61-E1(M), 17-6-61 M/s. R. K. Industries, Calcutta .. Malleable Iron castings include (N.A.) West Bengal. pipe fittings. LIST OF LIGENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951. During the week ending 6th March, 1965. Name and full address of the undertaking Articles of manufacture and capacity (type of heance (and location). Licence No. date. i.e. NU/SE/NA/COB/Shifting). (1) (2) (3) Scheduled Industry No. 1A(7)— Other products of Iron and Steel. 1. Textile Machinery Corporation Ltd., Lammated Bearing Springs, Hellical Springs and Door L/lA(7)/8/EE1/65, 2-3-66. Check Springs for Railway wagons—6.000 wagon sets in terms of 4 wheelers per annum. (N.A.) (West Bengal). Statement showing the changes effected in the names of owner/undertaking during the week ending Licence No. and date. Name of the original owner/undertaking. Name of the new owner/ undertaking. Nil. Statement showing the licences revoked during the week ending Licence No. and date.

Articles of manufacture.

# LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT 1951.

#### During the week ending 27th February, 1965.

Name and full address of the undertaking (and location).

Articles of manufacture and capacity (type of licence i.e. NU/SE/NA/COB/Shifting).

Lucence No. and date.

(1)

(2)

(3)

#### Scheduled Industry No. 7(5) -- Automobiles.

! Usha Automobile and Engineering Door lock remote controls and window regulators for I./7(5)/3/65-AEI, 22.2-65.
Private Ltd., 14 Princep Street,
Calcutta-13 (Calcutta, West Bengal).

Sign. (S. E.)

# Scheduled Industry No. 22—Drugs and Pharmaceuticals.

nnity House, 153 Dharamtala Street, ('alcutta 13 (West Bengal).

2. The Bengal Immunity Co. Ltd., Immu- Isoniazid (Isonicotinia Acad Hydrazido)—10 tonnes L/22/261/65-Ch. III. 20-2-65. per annum. (S. E.)

#### Scheduled Industry No. 23(1)-cotton Textiles.

Brabiyrobe Road, ('alcutta-l (West Bengal).

3. Bhagya Laxini Cotton Mills Ltd., 13.060 spindles for the manufacture of cotton yarn L/23(1)/937/65/Tex(B), 3-2 5. (S. E.)

#### Statement showing letters of Intent issued during the week ending 27th February, 1985 to parties who have applied for licences under the Industries (Development and Regulation) Act, 1951.

Name and address of the undertaking (and location).

Articles of manufacture and capacity.

Letter of intent No. and date.

Mesars. The American Refrigerator Co. Ltd., P. O. Box No. 500, Cal-cutta-16, Calcutta (West Bengal).

Aluminium Wolded Tubes and Sections 360 tonnes 3(57)/Met/63, 23-2-65. per annum.

#### Statement showing the changes effected in the names ot owner/undertaking during the week ending

Licence No. and date.

Name of the original owner/undertaking.

Name of the new owner taking.

Nil.

#### Statement showing the licences revoked during the week ending

Licence No. and date.

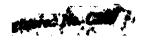
Name of the party.

Articles of manufacture.

# **CORRIGENDUM**

In Notification No. 429/WB/65, dated the 18th May 1965, appearing in Part IA, page 43 of the "Calcutta Gazette", June 10, 1965, read the seventh line as "Electoral Registration Officer to assist the Electoral" in place of "Electrical Registration Officer to assist the Electoral".

S. MUKHERJEE, Supdt., Govt. Ptg., West Bengal.





AUSA 24 )

THURSDAY, JANUARY 14, 1965

PART ID-Educational Notices

# GOVERNMENT COMPRERCIAL COURSE \*SPECIAL EXAMINATION, 1963

# CORRIGENDUM

Dated the 9th December 1964

In modification of the notification, declaring the results of the Government Commercial Course Special Examination, 1963, and published in the "Calcutta Gazette" (Part IB, page 846), on October 24, 1963....

# SHORTHAND

(100 words per minute)

For Roll S178: Asi Kumar Mukherjee of C and M Commercial College, Calcutta,

read

Asim Kumar Mukherjee of C and M Commercial College, Calcutto

B. DHAR,

Principal,

Goenka College of Commerce and Business Administration, Calcutta.

# The



# Guzette

प्रसमेव जबहे

AGHA 1]

THURSDAY, JANUARY 21, 1965

[SAKA 1886

#### PART IB-Educational Notices

# GOVERNMENT COMMERCIAL COURSE SPECIAL EXAMINATION 1964

The following candidates are declared to have sed in the Government Commercial Course scial Examination held in April-May 1964:

#### Modern English

CLASS II (In order of roll numbers)

Roll No., name of candidate and institution.

- M2, Nikhil Kumar Sidhanta, Institute of Commerce, Calcutta.
- M3, Mihir Kumar Sidhanta, Institute of Commerce, Calcutta.
- M4, Asit Kumar Dhar, Institute of Commerce, Calcutta.
- M6, Margaret Burke, Suffee Commercial College, Calcutta.
- M7, Rosemary Patricia Ann Patkar, Suttle Commercial College, Calcutta.
- M9, Miss Molly Mani, Suffee Commercial College, Calcutta.
- M10, Eileen Chang, Suffee Commercial College, Calcutta.
- VIII, Persees Framroze Divecha, Suffee Commercial College, Calcutta.
- M12, Chinnadaravaraveera Raghavan, Goenka College of Commerce and Business Administration, Calcutta.
- V113, Omkareshvar Mishra, Goenka College of Commerce and Business Administration, Calcutta.

## Advanced Accountancy

CLASS II (In order of roll number)

Roll No., name of candidate and institution.

- A2, Md. Sabahuddin, Private.
- A4, Phani Bhushan Saha, Private.
- A8, Naresh Chandra Mazumder, Private.
- A12, Amulya Samadder, Goenka College of Commerce and Business Administration, Calcutta.

#### Junior Book-keeping and Accountancy

# CLASS I (in order of merit)

- J17, Ranada Ranjan Sarkar, Sourendranath
  College of Commerce and Technology,
  Calcutta.
- J25, Prakash Agarwal, Goenka College of Commerce and Business Administration, Calcutta.

## CLASS II (In order of roll Nos.)

- J5, Satyendranath Ghosh, Private.
- J6, Arun Kumar Sil, Private.
- J7, Sudhir Ranjan Rakshit, Private.
- J8, Tapan Kumar Chowdhury, Private.
- J10, Binod Kumar Khanna, Central Commercial College, Calcutta.
- J11, Pran Krishna Paul, Central Commercial College, Calcutta.
- [19, Margaret Burke, Suffee Commercial College, Calcutta.
- J20, Persees Framroze Divecha, Suffee Commercial College, Calcutta.

Roll No., name of candidate and institution.

#### Shorthand

(160 words per minute)

#### CLASS II

S197, Shyamnarayan Pal, Chinsurah Commercial College, Chinsurah.

(150 words per minute)

#### CLASS I

S197, Shyamnarayan Pal, Chinsurah Commercial College, Chinsurah.

(140 words per minute)

er of the

# CLASS II (in order of roll Nos.)

S191, Rati Kanta Kundu, Institute of Commerce, Calcutta.

S217, Chandra Sekhar Mazumdar, Private.

(120 words per minute)

# CLASS I (in order of merit)

S178, Diptendu Kumar Marik, Commercial and Telegraph Training College, Calcutta.

S177, Chiotaranjan Bhattacharyya, The Steno Coach.

\$197, Ranjan Kanti Bose, Robin's Fonetik Skool, Salkia, Howrah.

S217, Chandra Sekhar Majumdar, Private.

S185, Ramesh Chandra Das, Robin's Fonetik Skool, Salkia, Howrah. CLASS II (in order of roll Nos.)

S159, Sadhan Dhar Chowdhury, North Suburban College of Commerce, Baranagore, Calcutta.

\$170, Shyamacharan Mukherjee, Bally Institute of Commerce, Bally, Howrah.

\$216, T. V. Srinivasan, Lake Commercial College, Calcutta.

(100 words per minute)

# CLASS I (in order of merit)

S160, Subhash Kumar De, George Commercial College, Calcutta.

S170, Shyama Charan Mukherjee, Bally Institute of Commerce, Howrah.

\$37, Balaichandra Das, Commercial and Telegraph Training College, Calcutta.

\$35, Rathindranath Das Gupta, Commercial and Telegraph Training College, Calcutta.

\$299, Sibram Sen, Goenka College of Commerce and Business Administration, Calcutta.

\$168, Sunil Kumar Roy, Salkia Commercial College, Salkia, Howrah.

Roll Nos., name of candidate and institution

S147, Mohon Chandra Kayal, Stenographe Concern, Calcutta.

(100 words per minute)

CLASS II (in order of roll Nos.)

\$43, Gorakhnath Chatterjee, Commercial a Telegraph Training College.

S127, Kamal Kumar Ghosh, Commercial Institu Naihati.

\$130, Biswajit Kumar Basu, Private.

\$31, V. Viswanathan, Private.

\$138, Bejoy Krishna Sarkar, Private.

S142, Debiprosad Chattopadhya, George Tel graph Training Institute, Calcutta.

S151, Tapan Kumar Roy, The Steno Coac Calcutta.

S153, Dulal Krishna Bose, Ghosh & Mitra Business Institute, Calcutta.

S208, Bhutnath De, Goenka College of Con merce and Business Administration Calcutta.

S210, Pulak Chandra Banerjee, Goenka Colleg Commerce and Business Administration Calcutta.

(80 words per minute)

## CLASS I (in order of merit)

S138, Bijoy Krishna Sarkar, Private.

S208, Bhutnath De, Goenka College of Commerce and Business Administration

S20, A. K. Chandra Shekhar, Sivnath Sastr. Heramba Chandra and Prafulla Chandr College, Calcutta.

S37, Balai Chandra Das, Commercial and Tele graph Training College, Calcutta.

S207, Naresh Chandra Dasgupta, Sourendranati College of Commerce and Technology Calcutta.

S210, Pulak Chandra Banerjee, Goenka College of Commerce and Business Administration Calcutta.

S44, Sushil Kumar Nandi, Commercial and Telegraph Training College, Calcutta.

S35, Rathindranath Dasgupta, Commercial and Telegraph Training College, Calcutta.

S49, Subhash Chandra Chaudhuri, Contral Commercial College, Calcutta.

S112, Sidheswar Ghosh, Chinsurah Commercial College, Calcutta.

S131, V. Vishwanathan, Private.

S50, Navin Kumar Doshi, Central Commercial College, Calcutta.

S215, Abani Kumar Das, Krishnagar Commercial College, Krishnagar.

S5, Putul Dhar, George Telegraph Training Institute, Calcutta.

Narendra Kumar Kapoor, The Central Commercial Institute, Calcutta.

# Roll No., name of candidate and institution.

- S25, Samir Bikash Banerjee, Stenographers' Concern, Calcutta.
- 336, Anil Chandra Dutta, Commercial and Telegraph Training College, Calcutta.
- S202, Dipak Halder, Goenka College of Commerce and Business Administration, Calcutta.
- S205, Kshitindranath Sarkar, Goenka College of Commerce and Business Administration, Calcutta.
- S43, Gorakhnath Chatterjee, Central Commercial and Telegraph Training College, Calcutta.
- S130, Biswajit Kumar Basu, Private.
- S73, Sisir Kumar Chowdhury, Globe Commercial Institute, Calcutta.
- S86, Robin Kumar Mukhopadhyay, Salkia Commercial College, Salkia, Howrah.
- S204, M. N. Venkataraman, Lake Commercial College, Calcutta.
- S84, Sibaprasad Bandyopadhyay, Robin's Fonetik Skool, Selkia.
- S96, Ashok Kumar Chattopadhyay, Bally Institute of Commerce, Bally, Howrah.
- S209, Sibram Sen, Goenka College of Commerce and Business Administration, Calcutta.

#### CLASS II (in order of roll Nos.)

- S14, Sachindra Kumar Das, N & B Commercial College, Calcutta.
- S21, Keraladasan C. K. Sibnath Sastri, Heramba Chandra and Prafulla Chandra College, Calcutta.
- S27, Amarnath Basu, The Steno Coach, Calcutta.
- S28, Radhasyam Podder, The Stene Coach, Calcutta.
- S39, Arati Chattopadhyay, Commercial and Telegraphy Training College, Calcutta.
- S40, Sunil Kumar Bhattacharjee, Commercial and Telegraphy Training College, Calcutta.
- S51, Amarendranath Mukhopadhyay, Central Commercial College, Calcutta.
- S52, Hemendranath Pal, Central Commercial College, Calcutta.
- S53, Omkarnath Basak, Central Commercial College, Calcutta.
- S64, Margaret Burke, Suffee Commercial College, Calcutta.
- S70, Asitranjan Pal, C & M Commercial College, Calcutta.
- S71, Asok Kumar Sarkar, C & M Commercial College, Calcutta.
- S72, Amiya Kumar Sarkar, C & M Commercial College, Calcutta.
- S74, Satyanarayan Palit, Globe Commercial Institute, Calcutta.

- Roll No., name of candidate and institution.
- S76, Anjan Hore, Popular Institute of Commerce, Burdwan.
- S78, Basudeb Roy, George Telegraph Training Institute, Asansol.
- S91, Suresh Prasad Mahato, Salkia Commercial College, Salkia, Howrah.
- \$102, Krishna Chandra Lalkarna, George Institution of Commerce & Telegraphy, Siliguri.
- S106, Bimal Kumar Sikdar, Vivekananda Vanijya Vidyapeeth, Suri, Birbhum.
- S115, Dhirendranath Banerjee, The United Commercial Institute, Kanchrapara.
- S125, Gonesh Chandra Koiri, Commercial Institute, Naihati.
- S126, Gour Chandra Chakraborty, Commercial Institute, Naihati.
- S133, Monomohan Das, Private.
- \$137, Satyaranjan Das Gupta, Private.
- S139, Sisir Kanti Guha, Private.
- S198, Asit Kumar Ghosh, Chinsurah Commercial College, Chinsurah.
- S201, Asim Kumar Roy, New Barrackpore Commercial College, New Barrackpore.
- S203, Arun Gopal Khan, Goenka College of Commerce and Business Administration, Calcutta.
- S206, (Miss) Gita Laha, Goenka College of Commerce and Business Administration, Calcutta.

#### **Typewriting**

(70 words per minute)

T-5, Pramodbandhu Bhattacharrya, Private.

(55 words per minute)

T-295, Biswanath De, Chinsurah Commercial College, Chinsurah.

#### (50 words per minute)

- T-72, Nikhil Kumar Ghosh, Sourendra Nath College of Commerce and Technology, Calcutta.
- T-129, Ananta Kumar Sengupta, City Telegraph and Commercial College, Calcutta.
- T-167, Pal Madhu Sudan, North Subarban College of Commerce, Baranagore, Calcutta.
- T-235, Sureshprasad Mohato, Salkia Commercial College Salkia, Howrah.

#### (45 words per minute)

- T-6, Bholanath Banerjee, Private.
- T-84, Hirendranath Ray, The Steno Coach, Calcutta.
- T-120, Navin K. Doshi, Central Commercial College, Calcutta.
- T-165, Sandhya Basu, North Subarban College of Commerce, Baranagore, Calcutta.

# Roll Nos., name of candidate and institution

- T-178, Haraprasad Mukhopadhyay, George Commercial College, Calcutta.
- T-179, Gopal Chandra Sur, George Commercial College, Calcutta.
- T-180, Karun Kanti Chattopadhyay, George Commercial College, Calcutta.
- T-256, Abhash Kumar Nath, Premier Commercial Institute, Ranaghat (Nadia).
- T-270, Lakshman Chandra Ghosh, Premier Telegraph and Commercial College, Serampore, Hooghly.
- T-275, Dilip Kumar Pal, Premier Telegraph and Commercial College, Chandanagore.
- T-281, Dinesh Chandra Saha, Commercial Academy, Serampore, Hooghly.
- T-288, Gopal Chandra Dutta, Chinsurah Commercial College, Chinsurah.
- T-361, Md. Golam Panjuaton, Goenka College of Commerce and Business Administration, Calcutta.
- T-372, Naresh Chandra Das Gupta, Sourendra Nath College of Commerce and Technology, Calcutta.

#### (40 words per minute)

- T-8, Dulal Chandra Khan, Private.
- T-10, Bejoy Krishna Sarkar, Private.
- T-13, Arun Chandra Sadhukhan, Ideal Commercial Institute, Calcutta.
- T-86, Alok Kumar Bhaduri, Commercial and Telegraph Training College, Calcutta.
- T-126, Prithwis Kumar Podder, Central Commercial College, Calcutta.
- T-127, Dilip Kumar Pal, Central Commercial College, Calcutta.
- T-133, Sunindranath Sinharay, City Telegraph and Commercial College, Calcutta.
- T-140, Saradindunath Sidhanta, City Telegraph and Commercial College, Calcutta.
- T-188, Aloknath Lahiri, Globe Commercial College, Calcutta.
- T-189, Ajit Kumar Sen, Globe Commercial College, Calcutta.
- T-190, Sisir Kumar Chowdhury, Globe Commercial College, Calcutta.
- T-193, Arun Kumar Sarkar, Popular Institute of Commerce, Burdwan.
- T-200, Ramnetiprasad Singh, National Techno Commercial Institute, Asansol, Burdwan.
- T-205, Gracie Joseph, National Techno Commercial Institute, Asansol, Burdwan.
- T-223, Nikhilranjan Das, Robin's Fonetik Skool, Salkia, Howrah.
- T-234, Digantcharan Kanjilal, Salkia Commercial College, Salkia, Howrah.
- T-240, Lakshminarayan Mohanta, Bally Institute of Commerce, Howrah.
- T-263, Arun Kiron Maitra, Public Commercial Institute, Krishnagar.

# Roll No., name of candidate and institution.

- T-277, Sukumar Bandyopadhyay, Premier Tek graph and Commercial College, Chanda nagore.
- T-290, Nimai Chandra Pal, Chinsurah Comme cial College, Chinsurah.
- T-307, Gopimadhab De, Naihati Chamber (Commerce, Naihati, 24-Parganas.
- T-331, Birendra Nath Ray, United Commercia Institute, Kanchrapara, 24-Parganas.
- T-333, Chittaranjan Mazumder, United Comme cial Institute, Kanchrapara, 24-Parganas.
- T-339, Dilip Kumar Biswas, Commercial Inst tute, Naihati, 24-Parganas.
- T-374, Abani Kanta Das, Krishnagar Commercia College.

#### (35 words per minute)

- T-9, Krishnamurti Venkata Raman, Private.
- T-56, K. V. Viswanathan, Sivnath Sasti Heramba Chandra and Prafulla Chandra College, Calcutta.
- T-57, Pradyot Kumar Mukherjee, Sivnath Sasti Heramba Chandra and Praufila Chandr College, Calcutta.
- T-64, Dilip Kumar Das, Sourendranath Colleg of Commerce & Technology, Calcutta.
- T-73, Manimohan Ghosh, Stenographen Concern, Calcutta.
- T-79, Dilip Kumar Ghosh, Stenographer Concern, Calcutta.
- T-91, Premeswar Das, Commercial and Telegraph Training, College, Calcutta.
- T-111, Tapan Kumar Mazumder, Commercia and Telegraph Training College, Calcutta.
- T-112, Jyotirmayi Das, Commercial and Telegraph Training College, Calcutta.
- T-122, Sushanta Kumar Sil, Central Commercial College, Calcutta.
- T-123, Sunil Kanti Raha, Central Commercial College, Calcutta.
- T-128, Rasiklal Manilal Doshi, Central Commeracial College, Calcutta.
- T-132, Jaharlal Brahmacharry, City Telegraph a Commercial College, Calcutta.
- T-134, Debraj Khastgir, City Telegraph at Commercial College, Calcutta.
- T-145, Bindeshwar Sahani, Institute of Cormerce, Calcutta.
- T-148, Manika Das, Institute of Commerc Calcutta.
- T-153, Nutalapati Venkatarao, Institute Commerce, Calcutta.
- T-157, Margaret Burke, Suffee Commerci College, Calcutta.
- T-160, Santhana Seotraj, Suffee Commerci College, Calcutta.
- T-166, Samaddar Debsankar, North Subarba College of Commerce, Baranagore, Calcutta.

S

### Roll No., name of candidate and institution.

- T.187, Narayan Chandra Basak, C & M Commercial College, Calcutta.
- T-191, Kenaram Das, Popular Institute of Commerce, Burdwan.
- T-192, Jiban Kumar Ghosh, Popular Institute of Commerce, Burdwan.
- F-194, Nimai Chandra Chattopadhyay, Popular Institute of Commerce, Burdwan.
- [-197, Manab Kumar Das, George Telegraph Training Institute, Asansol.
- [-216, Subir Kumar Pal, Robin's Fonetik Skool, Salkia. Howrah.
- [-221, Gopal Chandra Mallick, Robin's Fonetik Skool, Salkia, Howrah.
- -225, Sobha Patra, Howrah Technical College, Howrah.
- -236, Ranjit Kumar Karmakar, Gregg Commercial Institute, Bally, Howrah.
- -248, Pradip Chandra Kar, George Institution of Commerce & Telegraphy, Alipurduar, Siliguri.
- -251, Asim Kumar Chakraborty, George Institution of Commerce & Telegraphy, Alipurduar, Siliguri.
- -259, Birla Krishna Ray, Premier Commercial Institute, Ranaghat.
- -268, Jagatpran Surul, Premier Telegraph and Commercial College, Serampore.
- -276, Dhanapati Ghosh, Premier Telegraph and Commercial College, Chandannagore.
- 280, Binay Kumar Das, Commercial Academy, Serampore, Hooghly.
- 293, Supriti Paramanik, Chinsurah Commercial College, Chinsurah.
- 304, Kalyan Kumar Bandyopadhyay, Naihati Chamber of Commerce.
- 316, Gobinda Chandra Pal, Jadavpur Commercial College, Belgharia.
- 322, Phani Bhusan Chakrabarti, Union Vocational Training College, Sodepur.
- 332, Nityen Kumar Sarker, United Commercial Institute, Kanchrapara.
- 335, Robindra Nath Karmakar, United Commercial Institute, Kanchrapara.
- 336, Sunil Kumar Sarkar, United Commercial Institute, Kanchrapara.
- 137, Paresh Chandra Pal, Commercial Institute, Naihati.
- 38, Robindra Nath Ghosh, Commercial Institute, Naihati.
- 60, Santosh Kumar Das, Goenka College of Commerce and Business Administration, Calcutta.

#### B. DHAR, Princial,

Goenka College of Commerce and Business Administration, Calcutta and Secretary, Board of Commercial Education, West Bengal (ex-officio).

# WEST BENCAL SURVEY EDUCATION ADVISORY BOARD

## Results of the Junior Surveyors' Examination, 1984, West Bengal Survey Institute, Bandel

(In order of merit)

#### FIRST DIVISION

il. No.	Roll N	No. Names
1.	10.	Shri Tapan Kumar Sadhu.
2.	24.	Shri Sailendra Nath Das.
3.	6.	Shri Nimai Chandra Rakshi
4.	21.	Shri Dipak Kumar Basu.
	S	ECOND DIVISION
1.	25.	Shri Bimal Kumar Ghosh.

2.	7.	Shri Asesh Prosad Ganguly.
4	10	Olivet Taxadian IN

3. 19. Shri Jyotirmay De.

4. 3. Shri Kajal Kumar Bhadra. 5. 30. Shri Krishna Lal Datta.

6. 8. Shri Jayanta Mazumdar.

7. 11. Shri Tarun Kumar Ghosh.

8. 1. Shri Sukumar Fouzdar.

9. 31. Shri Raghu Nath Mandal. 10. 36. Shri Hirendra Nath Das.

11. 22. Shri Basudeb Roy.

#### PASS DIVISION

1.	18.	Ohat Add	17	D
1.	10.	Shri Ajıt	numar	nera.

2. 17. Shri Kebal Chandra Mondal.

3. 26. Shri Lal Mohan Chattaraj.

4. 15. Shri Dipendu Kumar Ghosh.

5. 43. Shri Asim Kumar Lahiri (P).

6. 5. Shri Sunil Ranjan Seal.

7. 12. Shri Tapan Kumar Ray.

8. 39. Shri Sitangshu Shekhar (Phosh.

9. 28. Shri Saktimoy Bhattacharyya.

10. 32. Shri Manabendra Bhattacharjee.

11. 27. Shri Shiva Nath Guba.

12. 42. Shri Manmatha Nath Manna (P).

# B. N. CHATTERJEE,

Secy., Survey Education Advisory Board, West Bengal and Dy. Director of Surveys, West Bengal.

# Results of the Senior Surveyors' Examination, 1964, West Bengal Survey Institute, Bandel

(In order of merit)

#### FIRST DIVISION

8.

1.

81. No.	Roll No	n. Names
1.	18.	Shri Nitai Chandra Roy.
2.	11.	Shri Madan Mohan Kanrar.
8.	7.	Shri Nabagopal Mukhopadhyay.
4.	1.	Shri Hrishikes Bhattacharya.
5.	21.	Shri Ranajit Kumar Bandya- padhya.
6.	15.	Shri Debendra Nath Adhikari.
7.	2.	Shri Subhendu Kumar Bagchi.
8.	27.	Shri Rabindranath Parui.
9.	34	Shri Subbas Chandra Bose

#### SECOND DIVISION

Shri Jibananda Sen Gupta.

4.	0.	mir amananda men Gupta.
2.	12.	Shri Kus Kumar Samanta.
3.	5.	Shri Kanailal Mukherjee.
4.	<b>3</b> 0.	Shri Saumendra Nath Sen.
5.	3.	Shri Ashok Narayan Mitra.
6.	<b>32</b> .	Shri Ashis Kumar Maiti.
7.	16.	Shri Gaur Prasad Pal.
8.	10.	Shri Adyanath Das.
9.	6.	Shri Chapalesh Roy.
10.	17.	Shri Kanailal Bandyopadhyay.
11.	26.	Shri Siddheswar Ray.
12.	14.	Shri Jagannath Ghora.
13.	<b>28</b> .	Shri Narayon Chandra Paul.
14.	42.	Shri Rabindra Kumar Chakra
		borti.
15.	<b>3</b> 5.	Shri Subrata Kumar Paul.
16.	4.	Shri Dilip Kumar Datta.
17.	9.	Shri Sushil Kumar Sircar.
18.	20.	Shri Rathindra Nath Saha.
19.	19.	Shri Ramendra Narayan Datta
<b>2</b> 0.	37.	Shri Nitai Chand Sen.
21.	<b>33</b> .	Shri Gouridas Bandyopadhyay.
		and a barrend when

### PASS DIVISION

1.	22.	Shri Manamohan Basu (P	١.
2.	23	Shri Ahani Rhaman Chama	

- Shri Abani Bhusan Shome (P).
- 8. Shri Samirtanu Das Gupta (P). . 24.
- 4. Shri Makhan Ch. Bhowmick 25. (P).
- δ. 13. Shri Samaresh Chandra Mandal.
- 6. 29. Shri Asit Baran Chandra.
- 7. 31. Shri Gopal Chandra Bhakta.

- 8 38. Shri Sk. Safique Ahmed.
- 9. 41. Shri Nityananda Manna.
- 10. 45. Shri Asitabha Ghosh.
- 11. 46. Shri Santosh Kumar Cha borty (P).

# B. N. CHATTERJEE.

Secy. Survey Education Advisory Bo West Bengal and Dy. Director of Surv West Bongal.

# OFFICE OF THE REGISTRAR,

## WEST BENGAL MADRASAH EDUGATIO BOARD

#### NOTIFICATION

#### Dated the 10th December 1964

The following dates have been fixed in con tion with the High Madrasah, Alim, Fazil Mumtazul Muhaddethin Examinations, to be ducted by the West Bengal Madrasah Educa Board in 1965:-

- (1) Last date for receipt of application for and ices in the office of the Registrar-
- (2) Date of commencement of Examination 19th April 1965.

SYED ABDUL ALI BARKATI Regirtrar.

# DIRECTORATE OF BOILERS, WEST BENG

#### NOTIFICATION

# Dated the 15th December 1964.

The following candidates are declared to h passed the Boiler Attendants' Examination un the West Bengal Boiler Attendant Rules, 19 held by the Board of Examiners on the 8th 9th December 1964 at the office of the Cl Inspector of Boilers, West Bengal, 1 Haste Street, 8th floor, Calcutta-1, and have been award certificates of competency as under.

## On 8th December 1964.

#### SECOND CLASS

# Serial No., name and address

- 1. Bachulal Pashi, C/o. Associated Rub and Plastic Works, 1 M. M. Ghosh Ro Dum Dum, Calcutta-28.
- 2. Sk. Galam Kibria, 37 Dakshin Bakshi 1st Lane, P.O. Botanical Garden, Sibpo Howrah.

## Serial No., name and address

- 3. Mohamad Yusuf, 108/4 Benares Road, Salkia, Howrah.
- 4. Barsati Rabidas, C/o. Parsuram Shaw, Purami Basar, P.O. Jagatdal, district 24-Parganas.
- Subhai Jaiswara, C/o. Debi Textile Processors (P) Ltd., 184 Girish Ghosh Road, Belur, Howrah.
- 6. Dharam Singh, C/o. C.E.S.C., Cossipore Generating Station, 28 Jheel Road, Calcutta-2.
- Chittaranjan Sil, Vill. Jirat Colony, P.O. Jirat, district Hooghly.
- Banshi Manjhi, Birla Line Qr. No. 577, P.O. Birlapore, district 24-Parganas.
- 9. Rashid Meah, C/o. House of Dil Mohammad Sardar, New Chord Roud, Shamnagore, 24-Parganas.
- Jogeswar Sha, C/o. Birla Jute Mfg. Co. Ltd., Power House, P.O. Birlapore, district 24-Parganas.
- Kushumakar Sharma, C/o. Shri Ramdas Shaw, B.L. No. 20, Kachari Road, P.O. Kankinarrah, district 24-Parganas.
- 12. Rameswar, C/o. House of Baijnath Shaw, B.L. No. 2, Near Thana, P.O. and P.S. Jagatdal, 24-Parganas.
- Badal Kumar Sarkar, 26/B Uma Das Lane, Calcutta-16.
- Narayan Chandra Deb Nath, 2/115 Jirat Colony, P.O. Jirat, Hooghly.
- Manik Lal Bose, 1/10 Burwaritala Road, P.O. Belinghata, Calcutta-10.
- Sewak Malla, 65 Madhab Babu Lane, P.O. Ghusury, district Howrah.
- 17. Harun Mia, C/o. Krishna Hari Rice Mill, P.O. Naihati, Deulpara, 24-Parganas.
- 18. Gopi Ballav Saha, 2/19 Samaj Garh Colony, P.O. Regent Park, Calcutta-40.
- Nripendra Krishna Sharma, 58 Anthpur Ferry Ghat Road, P.O. Shamnagore, district 24-Parganas.
- Shyamkaran Ahir, 243/Q Manicktola Main Road, Bagmari, Calcutta-11.
- Sudarsan Prosad, C/o. Tims Products Ltd., P.O. Belghoria, district 24-Parganas.
- 22. Amar Krishna Das, C/o. Jagadish Mondal, 41 Peertola Road, P.O. Shamnagore, 24-Parganas.
- Sunil Kumar Chakraborty, C/o. Naresh Basu Ray, Jhill No. 4, P.O. New Barrackpore, 24-Parganas.
- 24. Abdul Kayum, 22 Moulavi Danesh Molla Lane, P.O. Shibpore, Howrah.
- J. C. Bhattacharjee, 53/3 Dawnagazi Road, Pathakpara, P.O. Bally, district Howrah.
- 26. Sadhu Charan Pandey, 189 J. N. Mukherjee Road, Ghusuri, district Howrah.

#### Serial No., name and address

- Anwar Hossain, C/o. Capital Rubber Works, 77 Christopher Road (Huges Road), Calcutta-46.
- 28. Shew Kumar Singh, 1/12 Male Line Ushanagar, Dhakuria, Calcutta-31.
- 29. Ajit Singh, Ushanagar, Calcutta-31.
- Balkaran Harijan, C/o. Swaika Vanaspati Products Ltd., P.O. Bhattanagar, Howrah.
- 31. Mahadev Senapati, Vill. Shibpur, P.O. Gujarpore, Howrah.
- 82. Hiralal Teli (Ticket No. 9114), C/o. Power House, Burn & Co. Ltd., Howrah.
- Ram Sarup Das, 42/2 Muraripukur Road, Calcutta-4.
- Fedai Hossain, C/o. Regal Hosiery Mills, Kumarpara, Lilooah, Howrah.
- 35. Johan Kharia,, C/o. Sukna Tea Estate, P.O. Gulma, Darjeeling.
- 36. Md. Yusuf, C/o. National Tobacco Co. of India Ltd., B.T. Road, P.O. Kamarhati, 24-Pargamas.
- 37. Suranjan Kumar Biswas, P.O. & Vill. Choygharia, Christianpara, P.S. Bongaon, district 24-Parganas.
- 38. Ashutosh Biswas, Subhas Palli, P.O. Madhyamgram, 24-Parganas.
- 39. Ranajit Kr. Sen, 4/11 Russa Road (S) 3rd Lane, Calcutta-33.
- 40. Santosh Kumar Das, 44/A/I Khagen Sen Road, Kasha, Calcutta-42.
- 41. Bipul Binoy Sarker, Beledanga, P.O. Krishnagar, district Nadia.
- 42. Niranjan Chowdhury, 7/16 Netaji Nagar, Calcutta-40.
- 43. Nagina Roy, C/o. Baijanath Kurmi House, 57/6 B.T. Road, (Ful Bagan), Calcutta-2.
- Mahabir Mahato, Vill. Belur Line No. 2,
   B. No. 37, P.O. Belurmath, district Howrah.
- Santi Ranjan Chakraborty, A. B. Garden, P.O. Seoraphuli, district Hooghly.
- 46. Ashutosh Chowdhury, 44 Garfa Road, P.O. Jadavpur, Calcutta-32.

#### On the 9th December 1964.

#### FIRST CLASS

- Ranendra Kumar Sarkar, Qr. No. F/L1/ 260(3/18), Asoke Avenue, P.O. Durgapur-4, district Burdwan.
- 2. Md. Rashid Teli, C/o. C.E.S.C., New Cossipore Generating Station, 28 Jheel Road, Calcutta-2.
- Kamal Kanti Mukherjee, 23/32 Chandidas Avenue, P.O. Durgapur-5, district Burdwan.
- Hitendra Nath Majumdar, Qr. No. A/283. Sector-7, Rourkela-3, Orissa.

## Serial No., name and address

- Dashu Hemrom, C/o. Boiler House, Tribeni Tissues (P) Ltd., P.O. Tribeni, district Hooghly.
- 6. Sudhangshu Bhusan Sarkar, P.O. Bally Ghosepara, district Howrah.
- Alokeswar Das Gupta, F-24A, D.V.C. Colony, P.O. Durgapur-4, district Burdwan.
- Sk. Jahir Ahmed, Vill. & P.O. Dunrurdaha, district Hooghly.
- Sudhir Ranjan Chowdhury, 96 Bandhab Nagar Colony, P.O. Dum Dum, Calcutta-28.
- Ganesh Ch. Nath, Vill. Keota, P.O. Sahaganj, district Hooghly.
- Pulin Behari Dey, Satgachi, Dakshinpara Road, South Dum Dum, Calcutta-28.
- 12. Shyama Pada Ghosh, 20/25, Newton Avenue, P.O. Durgapur, district Burdwan.
- Md. Wazir, C/o. C.E.S.C., The Cossipore Power Station, 28 Jheel Road, Calcutta-2.

#### Serial No., name and address

#### SECOND CLASS

- Satyandra Ch. Aich, 31 Ramesh Mitra Rose Calcutta-25.
- 2. Madan Mohan Chowdhury, 57/2 B. Road (Fulbagan), Calcutta-2.
- 3. Thakur Prosad Kurmi, Boiler Hous Rampooria Cotton Mills Ltd., P.O. Seran pore, district Houghly.
- Sk. Abdul Mia, C/o. Shri Darga Ric Mill, Vill. Galigram, P.O. Galsi, distric Burdwan.
- Manick Chandra Das, Khosh Bash Mohalli Chintamoni Das Lane, P.O. Chakdal district Nadia.

N. C. ROY CHOWDHURY, Secretary, Board of Examiner. The

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THURSDAY, FEBRUARY 11, 1965

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P. C. MUKHERJI,
Director of Public Instruction,
West Bengal.

#### PART IB-Educational Notices

#### **EDUCATION DIRECTORATE**

#### NOTIFICATION

No. 5T.B—15th January 1965.—It is hereby notified for general information that the following books (as per st attached) are approved for school libraries and for prizes in Government and Government-aided Secondary and rimary schools and Madrasahs in the State of West Bengal during the year 1964-65. These books may as well be sed as Juvenile Readers in Secondary schools.

Headmasters and Headmistresses of such institutions should choose prize and library books out of this list and her such lists approved by this Directorate from time to time.

Other lists will be released in the "Calcutta Gazette" in due course.

#### A list of books recommended for prize and library books during the year 1964-65

Si. No.	Name of the book.	Name of the author.	Name of the publisher.
1	2	3	4
1.	Abismaraniya Kahini	Shri Jitondranath Chattapadhyaya	Messrs. Jiwan Vikash Prakashani, 16A Rashbehari Avenue, Calcutta- 26.
2.	Genetantra O Tomra	Shri Partha Chattapadhyaya	Messrs. Art & Letters Publishers, Jahakusum House, Calcutta-12.
3.	Chhatrader Asutosh	Shri Moni Bagohee	Messrs. Oxford University Press, Mercantile Buildings, Lalbazar, Calcutta-1.
4.	Chhelemeyader Congress Itihas	Shri Dhirendranath Singha	Messrs. D. N. Singha & Co., Jatiya Prakashani, 34-A Badu Bagan Street, Calcutta-9.
<b>5</b> .	Nohru Amer Rehe	Shri Ajoy Bose	Messrs. A. K. Bose & Co., 203/4 Bidhan Sarani, Calcutta-6.



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THURSDAY, MARCH 4, 1965

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#### PART IB-Educational Notices

#### BOARD OF SECONDARY EDUCATION, WEST BENGAL

Dated the 9th January 1965.

With reference to his application requesting permission to appear in the ensuing Government Commercial Course Special Examination in Book-keeping and Accountancy (Junior/Advanced), Shorthand and Typewriting and Modern English, the applicant is hereby permitted to sit for the same as a bona fide private candidate. The application form for admission to the said examination appended hereto must be duly filled in and submitted with the necessary examination fee at the cash counter of this office on the dates and hours noted below. This letter of permission as well as the original Matriculation or other equivalent certificate must be attached to the application form which is to be presented at the time of depositing fees, otherwise the fee will not be accepted. Fee will also not be accepted if filling in the form is defective in any way. Candidates are, therefore, advised in their own interest to come personally to deposit the fee.

Date and hour of depositing fee (Rs. 10 per subject)—12th and 15th March 1965, between 10-30 a.m. and 12-00 noon.

(To be retained by the candidate).

Programme of the Government Commercial Course Special Examination, 1965, is noted below .--

#### Special Examinations

		-,		
2nd April 1965 (Friday)	• •	10-30 a.m.	••	Shorthand (80, 120 and 150 words per minute) (in batches).
3rd April 1965 (Saturday)	••	10-30 a.m.	••	Shorthand (100, 140 and 160 words per minute) (in batches).
5th April 1965 (Monday)		10-30 a.m.		Shorthand (180, 200, 210 and 220 words per minute).
5th April 1965 (Monday)		10-30 a.m.		Typewriting (Speed and Tabulation) (in batches).
6th April 1965 (Tuesday)		10-30 a.m.		Typewriting (Speed and Tabulation) (in batches).
7th April 1965 (Wednesday)	••	10-30 a.m.		Advanced Book-keeping and Accountancy.
7th April 1965 (Wednesday)	••	2-00 p.m.	••	Junior Book-keeping and Accountancy.
8th April 1965 (Thursday)	••	10-30 a.m.	••	Modern English, Paper I, Part I, Grammar and Composition a Modern English, Paper I, Part II, Commercial Corres- pondence.
8th April 1965 (Thursday)		2-00 p.m.	••	Modern English, Paper II, Indexing and Precis-writing.

Enclosure—1. Application form.

B. DHAR, Secretary,
Board of Commercial Education, West Bengal.

#### QUENKA COLLEGE OF COMMERCE AND BUSINESS ADMINISTRATION, CALCUTTA.

#### NOTIFICATION

No. 1.—Sth January 1965.—The Government Commercial Course Special Examinations, 1965, will be held at the above Collegen the dates and the hours noted below:—

#### SPECIAL EXAMINATIONS

2nd April 1965 (Friday)	••	10-30 a.m.		Shorthand (80, 120 and 150 words per minute) (in batches).
3rd April 1965 (Saturday)		10-30 a.m.		Shorthand (100, 140 and 160 words per minute) (in batches).
5th April 1965 (Monday)		10-30 a.m.		Shorthand (180, 200 and 210 and 220 words per minute).
5th April 1965 (Monday)	• •	10-30 a.m.		Typewriting (Speed and Tabulation) (in batches).
6th April 1965 (Tuesday)		10-30 a.m.		Typewriting (Speed and Tabulation) (in batches).
7th April 1965 (Wednesday)		10-30 a.m.		Advanced Book-keeping and Accountancy.
7th April 1965 (Wednesday)		2-00 p.m.	••	Junior Book-keeping and Accountancy.
8th April 1965 (Thursday)	••	10-30 a.m.	••	Modern English, Paper I, Part I, Grammar and Composition and Modern English, Paper I, Part II, Commercial Correspondence
8th April 1965 (Thursday)	•••	10-30 a.m.	••	Modern English, Paper II, Indexing and Precis-writing.

- 1. Students of the Evening Classes of Goenka College of Commerce and Business Administration, Calcutta, and of affiliated institution are eligible to sit for the Special Examinations on payment of an examination fee of Rs. 5 for each subject,
- 3. Bone fide private candidates are also permitted to appear in these Special Examinations and the scale of fees fixed for succeedidates is in every case exactly double of what is required to be paid by those appearing from the Goenka College of Commerce and Business Administration or from the affiliated institutions, except for Shorthand Speed Test at 210 and 220 words per minute in which the fee payable are the same for all candidates.
- 3. Bona fide private candidates are required to obtain special permission of the Secretary, Board of Commercial Education, to appear in the examination. Special permission is also necessary for candidates either from the Goenka College or from the affiliated institutions who are willing to sit for Shorthand Speed Tests higher than 160 words per minute. The last date for receiving these applications for permission is the 1st March, 1965.
- 4. The Typewriting Examination will consist of both Speed and Tabulation Tests. Typewriting machines will be supplied by the College; but candidates, if they so desire, may be allowed to use their own machines, provided it does not interfere with the group arrangements made by the authorities.
- 5. In Shorthand a single fee entitles a candidate to sit for two consecutive Speed Tests, i.e., 80 and 100 words, 100 and 120 words and so on up to 160 words per minute. For Speed Tests higher than 160 words per minute, he will have to pay a fee of Rs. 5 for each test up to 200 words per minute and the fee of Rs. 25 for each test at 210 and 220 words per minute.
- 6. Applications in prescribed forms available at the Goenka College Office together with the necessary fees as under will be received from the candidates by this office on the dates and at the hours specified below:—
  - (a) Fee for each Subject in Special Examinations for candidates from Goenka College of Commerce and Business Administration is Rs. 5 and Rs. 10 for bona fide private candidates. Fees are to be deposited on the 12th and 15th March 1965 between 10-30 a.m., and 12 noon.
  - (b) Fee for each subject in Special Examination is Rs. 5 for candidates from the affiliated institutions and is to be deposited on the 5th and 8th March 1965 and between 10 30 s.m. and 2 p.m.

Intending candidates for the Special Examinations should produce at the time of depositing fees, their original Matriculation Certificates, failing which fees will on no account be accepted.

Candidates are required to bring the examination fee receipts on each day of their examinations.

- (c) Candidates appearing from alliliated institutions and maintaining less than 70 per cent. but not less than 55 per cent. attendance in lectures delivered will be treated as regular candidates on payment of Rs. 10 per subject and candidates maintaining less than 55 per cent. attendance in lectures delivered will be treated as private candidates.
- 7. All candidates are required to pay fees for the mark-sheet along with the examination fees at the following rates:-

Government Commercial Course Special Examination (excluding Shorthand and Typewriting) .. Re. 1

B. DHAR.

Principal, Goenka College of Commission and Business Administration and Secretary (ex-officia), Beard of Commission Education, West Bengal.

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# Calcutta



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THURSDAY, MARCH 18, 1965

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# PART IB-Educational Notices

WEST BENGAL F	HARMACY COUNCIL			PAR	г в	
NO	TICE		Serial No.	Name	Address	No.
Vames of the undormontioned phormacists were—removed the Register of Pharmacists under sub-section (2) of a 34 of the Pharmacy Act, 1948, for non-renewal of		2) OI	1	Asrubindu Datta	35 College Street, Cal- cutts-12	72
Name	2 · · Address	No.	2	Gapi Krishna Chakra- barti.	Vill. Bhooerah, P. O. Mugkalyan, Howrah.	75
	m			PAR	r c	
PAR Bibliuti Bhushan Pal	5/5/1 Tanupukur Road, Dhakuria, Calcutta-31.	7	1	Naravan Chandra Jas	Vill Chartanyapur, P. O Mathur, district Burdwas	13
Nam Gopal Mandal	26 Gapi Basu Lane Calcutta-12.	69	2	Biraj Mohan Goon .	P O Raiganj, West Dinajpur	58
Subins Kumm Mitra	Flat-9, 565C, 'N' Block, New Ahpur. Calcutta- 33	60	3	Sudhansu Kumar Nag	16/1 Akrae Datta Lane, Calcutta-12	68
Chitta Ravian Biswas	62 Sova Bazar Street, Calcutta-5.	72	4	Jagdis Chandra Das	123 Haris Mukhorjeo Road, Calcutta-26	119
Panchu Gopal Manna	Vill Singti, P. O. Singhti- Sibpore, district	75	5	Nirod Chandra Datta	Rajapur, P.O. Jadabpur, Calcutta 32.	122
Ramanath Misra	Howrah. Vill. Sunulus, P. O.	88	ij	Shaikh Shamsuzzoha	109 Collin Street, Cal- cutta-16	197
	Bhimeswari Bazar, district Midnapore.		7	Jitendra Nath Datta	42 Larkin Road, P. O. Bhadrakah, police- station Uttarpara,	216
Kripasindhu Mandal	Barrah Subsidiary H. Contre, P. O. Barbra, via Dubrajpur, district	92		** 1 1 1 1	Hooghly.  C/o. Kj. Satkari Roy,	221
Swades Ranjan	Birbhum Vill. and P. O Silda, district Midnapore.	94	*	Dhruba Lai De	Shyamal Ayurved Pharmacy, 56/B Jatindra Mohan Ave-	241
Choshal.  Arun Kanti Pal	er not a made find	99	9	Shiba Kinkar Mukho- padhyay.	nue, Calcutta-5.  132 Hazara Road, Calcutta-26.	239
Mahadeb Chandra Datta.	ganas.  Barupur P. H C., P. O. Barupur, district 24-	105	10	Satya Narayan Rav	Palla D. B. Charitable Dispensary, P. O. Palla, district Burdwan.	250
Hidhan Chandra	Parganas.  Netaji Row, Ahpurduar, district Jalpaiguri.	108	11	Jitendra Chandra Sil	81 Patoldanga Street, Calcutta.	260

Berial No.	Name.	Addross.	No.	Serial No.	Name.	Address,
12	Shib Chandra Haldar	Vill. Nockful, P O Gobrapur, district 24 - Parganss.	319	36	Pritharish Chandra Datta.	8/4A Hatibagan Road, Calcutta-14.
13	Amullya Ratton Por	Vill and P.O Rampban- pur, district Midnapore.	329	37	Baroda Kanta Das	3/1B Naba Roy's Lane, Chetla, Alipur, Cal- cutta.
14	Mansoor Air Malliek	36 Khottra Das Lane, Calcutta-12.	334	38	Daksına Pada Mandal	Vill. and P. O. Palaspan district Midnapore.
15	Satuh Chandra Naskar	Vill Jodhvim, P. O Rajarhat, Beshnupur, 24-Parganas	337	39	Narondra Kumar Sinha Roy.	3B/2 Mott Lane, Cal cutta-13.
16	Monomohan Sarkar	Alliance Jute Mills Dispensary, P. O	346	40	Atal Chandra Majum dar.	12/B Katua Khati Lane, Bhowanipur, Calcutta
		Jagatdal, 24-Parganas		41	Dobondra Nath Majumdar,	34 Shambhu Babu Lane, Entally, Calcutta-14,
17	Bhabatosh Mukho padhyny	Vill. and P. O. Nikanja- pur, Bankura.	345	42	Tarapada (thosh .	Dharampur, Chinsura, Hooghly.
18	Nutbehari Das	2 Gobra Gorishthan Road, P. O Entally, Calcutta-14	3.10	43	Kanai Lai Bhatta- charyya.	127/2 Mullik Para Lane, Kasundia, Howrah.
19	Goposwar Kaviraj .	Vill. Jasora, P. O. Bohar, district Burdwan	352	44	Shyama Pada Mukhopadhyay.	Vill. and P. O. Labpur, district Birbhum.
20	Jyotirendra Kumai Das	65 S. N. Roy Road, Cal- cutta-38	384	45		Kanak Seali, Chinsurah
21	Dhananjoy Sil	National Iron and Steel Works, Belur, Howrah	402	46	Bhola Nath Basak .	The Panl. Pharmacy
22	Nitya Nanda Sil .	Subhas Colony, Barrak- pur, 24-Parganas.	405			Workshop Road, Kancharapara, 24 Parganas,
23 1.4	Sachi Pati Bhatta- charvya	C/o. Messra C. C. Biswas & Sons, 106 Upper Circular Road, Cal- cutta-9	497	47	Manik Lal Mandal	Lansdowne Jute Mills, P. O. Belgatchia, Cal- cutta-37.
24	Binwonwar De	31 Rule Range Road, P. O. Belgherm, 24	500	48	Lhan Kumar Pradhan	Mungpoo Hospital and Disponsary, P. O. Mungpoo, Darjeoling.
25 <b>4</b>	Chitta Ranjan Das	Parganas.  Vill Radhagobindanagar,	580	40	Nirapada Sinha	7 Dwarka Nath Bose Lane, Calcutta-2.
04	March Character Discour	Colony, P.O. Kotrong, district Hooghly 9/4A Gopal Bancrice	E1.0	50	Achyutananda Bhow- mik.	D. F. S. Co., Ltd., 8 Swinhoe Street, Bally- ganj, Calcutta.
26	Satish Chandra Bhow- mik.	9/4A Gopal Bancrjeo Lane, Calcutta-26.	516	51	Provakar Mandal	Vill. Jaykistapur, P. O.
27	Sudhir Kumar Kar Mazumdar.	B. C. P. W. Ruarter, P. O. Naihati, 24-Par- ganas.	518	52	Nimai Sobak Mukho- padhyay,	Sekandari, Midnapore.  Vill. and P. O. Panch- thupi, Murshidabad.
28	Girindra Mohon Nath	Chatinghat Abtab Bhabewon, Burdwan.	528	53	Shyamamati Mukho- padhyay.	Radhamadhabpur, P. O. Amdohi, Bankura.
20	Sailendra Nath De	Vill. Angus, P. O. Keshpur, district Midnapore,	532	54	Satish Chandra Bhattacharyya.	19/C Mahendra Bose Lane, Calcutta-4.
30	Jyoti Prosad Maha- patra.	Sambia, P. O. Panitras, district Howrah.	533	55	Saitesh Chandra Ghatak.	New Town, Gurihatti, Cooch Behar.
31	Phani Bhushan Pramanik.	Vill. Kashipur, P. O. Dhalapara, Midnapore,	561	56	Dhruba Prosad De	Garhbetta, Midnapore
32	Sk. Wahrd Bux	7 Bhowanipur Road Cal- cutta-25.	593	57	Rudra Naravan Chakrabarti.	Vill Sabalpur, P. O. Panchthupi, Murshi- dabad.
33	Provakar Patra	Vill, Hasionnagar, P. O. Shirokol, district 24- Parganas,	640	58	Nanda Gopal Mukho- padhyay.	L. M. Hospital Assansol, Burdwan.
34	Saroj Kumar Maity	Vill. Jaykistobati, P. O.	659	96	Radha Gobinda Das	Patus Bazar, Midnapore
	•	Chetuarajnagar, district Midnapore,		60	Jarilal Singha	P. O. Bhadrakali, Mid- napore,
35	Manindra Nath Majumda:	(Nova Shibtala) Banerjee para Road, Barrack- pur, 24-Parganas.	667	61	Sudhir Kumar Mukho- padhyay.	Kelomat, P.O., Vill. and district Midnapore.

eral	Nam	ю.	Address.	No.	Serial No.	Name.	Address.	No.
No. 62	Barindra Ghosh.	Kumar	P. O. Deulpara, Talpukur Lane (West) Naipati, 24-Parganas.	1182	Ð	Ramesh Chandra Das	1/101 Naktala Govern- mont Colony, Calcutta- 40.	186
63	Sailendra Sen.	Shekhar	Vill, and P. O. Tluri, Bankura,	1205	10	Santosh Kumar Guha	Cio Gadal Chandra Guha, P. O. Alipur- duar, Jalpaiguri.	191
64	Raman Ghosh.	('lıandra	Hooghly, Bansheria Jute Mill Dispensary, P. O. Bansheria.	1248	11	Manmatha Nath Halder	Vill. and P. O. Mathura pur, 24 Parganas.	239
65	Gajendra N	ath Misra	Vill. Gobindapur, P. O. Demari, Midnapore.	1264	12	Pratap Chandra Mazumdar	117/1 Bolloghata Main Road, Calcutta-10	275
66	Kalvo Viete	or	Kagjhora, Darjeeling .	1270	13	Hari Chandra Sadhu	lehla Bazar, P. O. Burd-	298
67	Santosh Chanda.	Kumar	Basibazar, Midnapore	1263	14	Balai Das .	Rajpur, P. O. Sonarpur,	316
68	Shyama Pa	da Da¤.	Barabazar, Midnapora	1295			24-Pargamas.	
69	Gouri Sank		Pichaboni, A. G. Hos- pital, Chaulkhota	1334	15	Bhajan Kumar Das	P O. Bhagwangola, Mur- shidabad.	335
70	Bansidher -	Tanu .	P. O. Midnapore.  Vill Changra Kalaganda, P. O. Dobandi, district	1376	16	Kahiti Chandra Kundu.	10 Protapaditya Place, Calcutta-26.	341
71	Aiit Kuma	Saha	Midnapore.  Vill. Basuderpur,	1388	17	Narayan Chandra Mukhopadhyay.	Thana Health Centre, P. O. Harmchandrapur, Maldah.	358
/1	Ajit Ruma	11121110	P. O. Kashimnagar, Murshidabad,		18	Dobnarayan Das .	P. O. Berhampur, district Murshidabad.	365
72	Bari Madhe	th Ray .	Raimatang T. E., P () Kalchiri, Jalpaiguri.	1390	19	Golak Bohari Pal	Vill. Penro, P. O. Harish- pur, district Howrah.	374
73 74	Hari Pada (	•	Kurnngram, Birbhum Vill, Damodarpur, P. O.	1404	20	Bomkesh Topadar	New Sutgram Colliery, P. O. Jaykayangar, Burdwan,	423
••			Contai, district Midius- poro.		21	Murarı Vohan Das	Vill. Belgram, P. O. Naslgram, Burdwan.	453
75	Pulin Boha	rı S <b>a</b> hu	Co. Ltd., P. O. Sanka- rail, Howrah.	1 438	22	Radha Pada Thakur	Vill. Faridpur, P. O. Matieri, district Nadia.	467
76	Balni Chan	ira Mandal	Vill. Mangalbandi P. O. Satbaukura, Midna- poro.	1526	23	Bhabosh Chandra Ray	C'/o. S. D. H. C., Suri, P. O. Suri, dist Bir- bhum.	468
77	Sukumar M	lajumder	Patakura, P. O. and district Cooch Bohar.	1527	24	Kalı Pada Pal	Vill. Ponro, P. O. Harish- pur, district Howrah.	479
78	Aoul Char	ndra Basu	P. O. Pundibari, Cooch Behar.	1530	25	Phanindra Narayan Basu	174 B. L. Saha Road, Calcutta-33.	486
		PART	D.		26	Gostha Bohari Buwas	Vill. Paradanga, P. O.	491
1	Anil Kuma	r Ghosh	Vill. and P. O. Sorakolo, 24-Parganas.	34	20	(1,00)122	Chakdaha, district Nadia.	
2	Priya Gope	al Dob	91 Wollesley Street, Calcutta-13.	36	27	Nityananda Bhatta- charyya	Kamarhati, district 24 Perganas, Mukher-	499
3	Ananta Mazumd	Kumar ar.	96 Bondol Road, Bally- gunge, Calcutta-19	46			jeepara Road, House of Arabinda Banorjee.	
4	Anil Kums	r Das	Vill. and P. O. Labanchos, Murshi- dabad.	47	28	Chattopadhyay	Vill. and P. O. Bora, district Hooghly	517
5	Dobahrata	Вачи		80	29	Jyotish Chandra Dutte	P. O. Belgharia, 24- Parganas, Sarna- mayee Pharmacy, 2 Old Nimta Road.	<b>68</b> €
6	Anıl Barat	ւ Տահա	31/K Sasti Tala Road, ('alcutta-11	94	30	Harendra Nath Datts	. C/o. K. C. Das, Santosh- pur, Jadavpur.	<b>53</b> 6
7	Dhirendia Das.	Chandra	Laxminarayan Phar- macy, 80 Cossipore Road, Calcutta-2.	105	31	Balai ('hand Datta .	8B Balak Datta Lane, Calcutta-7.	. <b>53</b> 4
8	Bijoy Kris	hna Dinda	Vill. and P. O. Kanchi, Midnapore.	181	32	Suropatt Dar	Mairampur, Barackpore, 24-Parganas,	541

Beria No.		Address.	No.	Norial No.	Name.	Address. No.
23	Gobinda Gopal Jatı	10 Dharam Dhar Mullick Lane, Howrah.	572	57	Bhusan Chandr Hazra.	Manglamasro, Midna-
84	Kaiser Alı Mullık .	Vill. Kawgachia Mullick Para, P. O. Polguistia, district Howrah.	673	58	Gouranga Majumder	pore.  C/o. Surendra Ch. De 99; Purachak, P. O. Burngour, Burdwan.
35	Sekhar Chandra Kar	31 Namial Chaterjee Lane, Shibpur,	574	59	Ananda Prasad Singh	•
36	Jugai Kahoro Mandal	Howmh. Vill Jaychandipur, P. O. Bakhrahat, 24-Par	593	60	Naba Kumar Bandyo padhyay.	Mahakali Medical Store, 1009 Bankure.
37	Umapada Mukho	ganas	44.00	61	Hara Nath Gango padhyay.	P. O. Chhatra, Bankura 1017
•	padhyay.	Umon Pharmacy, 61 Hurrogunj, Salkia, Howrah	603	62	Nibenwar Dan .	. Doltala, Bankura 1025
38	Umesh Chandra Nandi	Clo. Ramosh Ch. Nandy,	609	63	Gokul Chandra Kha Bhaduri.	Delna, P. O. Beldanga, 1039 Murshidabad.
		south of No. 3, Bejoy Nayar Collony, Dakrhina Kalı Pith, P. O. Naihati, district 24-Parganas		64	Janaki Nath Sukul .	<ul> <li>Vill. and P. O. Raghu- nathbari, district Mid- napore.</li> </ul>
<b>3</b> 9	Anukul Chandra Majumdar		699	65	Amulya Kumar Arı	Vill. Khalagerm, P. O. 1069 Byabattarhat. Mid- napore.
40	Sivaranjan Bandyo-	Vill. and P O. Pantihati,	716	66	Siddheswar Ray	96 Lake Road, Calcutta- 1132 20.
41	padhyay. Nepal Chandra Doy	district Howrsh. V15/16 East Land, P. O. Putta, 24-Parganas.	717	67	Sisir Kumar Adhya	Vill. Begamganj, P. O. 1152 Jiaganj, district Mur- shidabad.
42	Ramesh Chandra Saha	6/C Lakshmi Datta Lane, Calcutta-3.	759	68	Satyadas Bandyo padhyay.	Kanyanagar, P. O. 1166 Bishnupur, 24-Par- ganes.
43	Ratan Mani Khan	Vill. Chakrapur, P. O. Khanakul, district Hooghly.	762	69	Sarbeswar Ghosh	
44	Braja Gobinda Malakar.	187 Vivokananda Road, Calcutta 6.	782	70	Jamini Kumar Majumdor.	51 Bania Pukur Lane, 1184 Entelly, Calcutta-14.
45	Kalı Pada Rana	Vill. and P. O. Chuchra, district Midnapore.	784	71	Debendra Bejoy Sarkar.	Vill. and P. O. Gobrapur, 1210 24-Parganas.
46	Satish Chandra Jana	Vill. Kapasda, Midnapore	811	72	Anileswar Lahırı	Vill. Jalfarpur, P. O. 1220 Barrakpore, 24-Par-
47	Ahammad Ali Mandal	Changdana, P. (). Deganji, 24-Pargamas.	833	73	Dinosh Chandra Das	gunas. C/o. Khagesh Chandra 1235
48	Girindra Kumar Acharyya.	C/o. Sri Ramani Mohan Brahmachari, Muktear, Kalna.	834			Das, Vill. and P. O. Pansile, district 24- Parganas.
40	Atul Chandra Maita	Vill. Kahachak, P. O. Haria, Midnapore.	840	74	Ahibhusan Santra	Vill. Ramnagare Jala- 1237 para. P. O. Singur, district Hooghly.
80	Satish Chandra Das	Khodumbari (West), P. O. Respur, Midna- pore,	842	75 8	Shib Krıshna Ghosh	Jibon Mandal's Hall, 1250 P. O. Monipore Ban- soli, 24-Pargunas.
51	Sita Nath Ghosh .	46 Bagha Jatin Colony, Jadavpur.	846	76	Abani Mohon Ray	155/7A Upper Circular 1262 Road, Calcutta-6.
<b>52</b>	Shyama Charan Dey	Vill. Kantasola, P. O. Malunda, Midnapore.	869	77 /	Ajit Kumer Rey	P. O. Dubrajpur, Bir- 1268 blum.
	Sreepati Chaudhuri	Vill. Bodha, P. O. Jonai, Hooghly.	883	78 J	lagat Bandhu Sarkar	151 Narasingha Dutt 1280 Roed, Kadamtala, Howrah,
	Manotosh Mukho- padhyay.	100/2B Serpentine Lane. Calcutts-14.	953	79 N	Vibaran Chandra Majumder.	Lilloosh Silver Jubilee 1309 Dispensary.
55	Ruona Krishna Pattamayak.	Karoon Pharmacy, G. T. Road, Asansol.	978	80 E	Inmial Ghosh	86 Upper Circular Road, 1310
56	Radhaballav Sil	Vill. and P. O. Sapat- gram, district Goal- para, Assam.	983	81 5	hyama Pada Chakra- barti,	Vill. and P. O. Marhtala, 1327
					retu.	district Midnapore.

Name.	Address.	No.	Seru No	l Name	Address	No.
Kalı Pada Nag	Vill. Ajamanalta, P. O Gobgram, Midnapore	1328	107	Bankım Chandra Dhara.	Tarakeswar Basar, P. O. Tarakeswar, Hooghly.	1727
Brotindra Nath Das	3 Banerjee Para Lane, Serampore, Hooghly.	1354	108	Kanaı Lal Maiti	Vill. Mirgapore, P. O. Kagqeehhia, Midna- pore.	1780
Kartik Chandra Sil	Barisal, E. Pakistan	1355	109	Niraujan Kumar Man-	Eastern Medical Stores,	1734
Benoy Krishna Mallik	618 G. T. Road, Serare pore, Hooghly.	1356	100	dul.	1 B. T. Road, Kamar- hati, 24-Parganas.	
Gopal Chandra Blow mik	P O, Tamluk, Midnaporo	1358	110	Kalı Pada Bandyo padhyay	Vill. Sonarpur, P. O. Dhaniakhali, Hooghly.	1736
Tinkarı Patin	Vill, and P. O. Wadipur, Howreh.	1377	111	Ajit Kumar Kundu	Vill. and P. O. Gourhati, Hooghly.	1739
And Kumao Das .	10 A Wards Institution Street 1st floor, Room No 25, Calcutta.	1434	112	Nazar Mohammad	15 Sandel Street, Calcutta-16.	1759
Ram Chandra Chakta barti.	Vill. Bharderkaha, P. O. Begia, Howrah.	1467	113	Md. Ataur Rahaman	Peropur, P. O. and dis- trict Malda	1768
Sribhuban Chandra Boyal	C.o. Mahishadal Medical Stores, P. O. Mahisa- dal, Midnapore.	1475	114	Indu Bhusan Datta	Nonmalpur Medical Stores, P O Seta- rampore, Burdwan.	1778
Becharam Chakrabarti	Vill. Pandih Satghara, P. O. Serampore,	1492	115	Ananta Lai Misra	Co. Dr. G. C. Chatterjee, P. O. Abarampur, M. M. Unit, 24-Parganas.	1781
Atul Chandra Patra	Hooghly Satis Nandy By Lane, Kancharapara, 24-	1503	116	Khagendra Nath Su- kar.	Vill Dangram, P O Hartrampur, West Dinajpore.	1829
Sukumai Bandyopa-	Parganas. Co. Ram Krishna Phar-	1520	117.	Md. Matter Rahaman	Vill. Surm. P. O. Rajib- pore, 24 Parganas.	1832
dhyay	macy, P. O. Kotulpur, district Bankura.		118	Panchanan Sarkai .	Vill. Baradangori, P. O. and district Hooghly,	1845
Badan Chandra Das	Vill. Nakuadaha, P. O Itinda, 24-Parganas	1535	119	Kurukshotra Ray	A Madhab Das Lane, Calcutta-6	1865
Jitendra Nuth Das .	89 Narkeldanga Main Road, Calcutta-H	1542	120	Sudhn Chundra Gayen	Bamban Kantabera, dis trict Howrah.	1879
Surendra Nath Beni- yen.	Vill Bayenda, P O Mugberia, Midnapore	1555	121	Santi Banjan Dev	Vill and P O Burn- khali, district Howish.	1878
Kirdo May Bhatta- charyya	183 Umesh Banerjee Lane, district Howrah.	1556	122	Narosh Chundra Nag	Mathabhanga, Cooch Beliar,	1839
Hra Lal Pal	Vill. Holsidha, P. O. Basuldanga, 24- Parganas.	1563	123	Krishna Chandra Dans.	Kankota, Bankuta.	1890
Bhadeswai Bairagi	Vill. Harispur, P. O. Basirhat, 24-Parganas.	1576	124	Rambrahma Pathak	Amm-lapur, P. O. Moynu, district Midnapore	1895
Bishnu Pada Mannu	Vill Jotghanashyam, Midnapore.	1888	125	Sumi Kuma Rav	22 Urm Das Lane, Cal cutta.	1907
Clutta Ranjan Datta	Bhadrakab Sarkar Bazar, Lane, P. O Bha-	1593	126	Pashirmti Sripatti	Exhibid, Egia police- station, Midnapore.	1917
	drakalı, Hooghly.		127	Radhes Chandra Doy	Bidhen Pally, P O. Goria, 24 Pargenas	1922
Shyam Charan Adhi- kary	('o. Achinta Kumar Adhikari, Katalpota P. O. Krishnagar, Na- dia.		128	Haladhar Cractio padhyay.	Vill Balidaha, P. O. Gu- rap, district Hooghly.	1932
Probodh Chundra Ghosh		1608	129	Madan Mohon Rav	Dalpathipore, P. O. Kharar Midnapore	1933
Hemanta Chandra	Udaipur Government	1606	130	Sulsh Charan Chand	Vill and P. O. Khan- tarah, Howrah.	1940
Rudra Ray.	Hospital, P. O. Radha- krishnapur, Tripura		131	Radha Gobinda Cha karbarti	Vill Nabasah, P. O. Klasiakul, Hooghly.	1944
Manudra Chandra Bhowmik.	406 Manasha Row, Calcutta-24.	1659	132	Radia Krishna Marti	Vill Banskhal, P. O. Sekeadari, Midnapore.	1952
Radhashyam Saha	C/o. Bhuban Mohon Su- ha, 13 Sikderpara, Street, Calcutta,	1724	133	Kshaurish Chandra Mukhopadhyay.	Vill. Dakhinkhonda, P. O. Banashibad, Murshi- dabad.	1958

Serial	Name.	Address.	No.	Seriel No.	l Name	Address
No. 134	Jnanoda Prosad Man- dal.	P. O Sitaliati, Burdwan	1974	159	Jiban Krishna Pal	Vill. Penro, P. O. Harishgram, Howrah.
135	Rabindro Kumar Bho ttacharyya	49/2 Chandra Sur Lane, Calcutta.	1976	160	Nrisingha Kumar Sinha.	Majherpara. Krishnagar, Nadia.
136	Amal Kumar Rev .	249 Beleghata Main Road, Calcutta.	1986	161	Bijan Behaii Santre	Vill. and P. O. Panchia, Howrah.
137	Dharendra Nath Pal	Vill. Penro, P. O. Haris pur, Howrah.	2000	162	Bijoy Krishna Datta	Police-station Sadar Bari Lane, Howrah.
138	Jogosh Chandra Ray	56/3 Nuntala Ghat Street, Calcutta.	2010	163	Subodh Kumar Ban- dyopadhyay.	Ram Krushna Medical Hall, P. O. Katulpur,
139	Dhirondra Nath Bis was.	Korarbagan, P. O. Bon- garam, Ramnagar, 24- Parganas.	2016	164	Gunadhar Chundra Maity.	Bankura.  Vill. and P. O. Bernachak,  Midnapore.
140	Haridas Gula Tha	C/o. Dr. B. Ganguli.	2043	165	-	Khoibara, Darjeeling
	kuitu.	M.B.B.S., 112 Park Street, Calcutta-17.		166	Ratan Chandra Sankı	Vill. Durgapore, P. O. Hdan, via. Khanakul,
141	Jatindia Nath Datta	Vill. and P. O. Baradan- gal, Hooghly.	2065			Hooghly.
142	Sudhir Kumai Chatto padhyay.	Polha, Hooghly	2082	167	Durga Pada Chakin barti.	Putia, P. O. Khamra, district Murshidabad.
143	Santimus Mukhopa dhyay.	Kharar, Midnapore	2098	168	Bankim Chundin Das	2/38 Jadavpur Refugee colony, Calcutta-32.
144	Bibliuti Bhusae Chri-	132/14 Ahrr tola Street.	2113	169	Byomkosh Ray	6 Colvin Court, Howrah
	karbartı. Sudhir Chandra	Calcutta-5 Vill. Joyramebak, P. O.	2141	170	Dhirondro Kumar Ma- jumdar.	3 Lake Camp, Calcutta 29
140	Samunta.	Palaspai, Midnapore,		171	Santiranjan Lusyas	1/4 Kosl di Ch. Son Stroot, Calcutta-9.
. 146	Sudhir Chandra Dalui	Vill, and P. O. Kushbura, via Uluberia, Howrah	2113	172	Satyosh Bhatta oharyya	43 Ashutosh Mukherjee . Road, Calcutta-25.
147	Ram Krishna Bera	Vill. Daharkundu, P. O. Baradangal, Hooghly.	2151	173	Prasad Kuma Paladhi	Miarbor, Chinsurah, Hooghly,
148	Bibhuti Bhusan Cha krabarti.	Vill. South Mijapur, P. O. Kharui, via Kolaghat,	2158	174	Madan Mohon Ghorur	Kharar, Midnapore
149	Santosh Kumar Bera	Midnapore.  Vill and P. O. Kalaga	2159	175	Notai Chandra Mandal	Vill. Prata pnagar, P. O. Araudi, Hooghly.
150	Doboudta Kuma	ohm, Midrapore Abdulpur, Government	2160	176	Bojoy Krishna Maji	Vill. Kasta Khali, P. O. Etamagam, Midnapore.
	Nandi	Colony, P. O. Ma dhyamgram, 24- Pargams,		177	Bawanath Ray .	37 Shibthakur Lano, Cal- cutta.
151	Bojoy Nara <b>ya</b> n Basa	16th Bu., Assum Rifles, P. O. Ghaspam, dis-		178	Sowrendra Mohon Chakrab u ti.	Gowrangachak, Howrah
		triet Kotunanaga Land. Assum.		179	Nawab N. Mam	35 Lower Range, Cal- cutta-19.
152	Sudhun Chundra Das	Vill. and P. O. Doulpur, Howrah.	2164	180	Juondra Nath Dhar	New Pharmacy, Vill. Chorarash, P. O. Jafar
153	Kalı Pada Das .	40/H/12 Upendra Nath Banerjee Road, Cal- cutta-11.	2178	181	Binal Cha idra Raha	pur, district Burdwan.  8 Masalmanpara Lane,
154	Surosh Chandra Kar makar.	Konar Hospital, D. V. C., P. O. Konar, district	2184	182	Girija Chandra Cha- krabarti.	Calcutta.  Spalding Road, Kanchra-
155	Probodh Chandra	Hazaribagh.  Sonama: (Dharmatala),	2194	183	Chandra Coar Saman-	para, 24 Parganas.  Vill. and P. O. Gojiah, Hooghly.
	(Imkraburt).	Vill. Udang, P. O. Amta, Howrah.	410-	184	Tarak Nath Nandi .	Tole Fatak, Chinsurah, Hooghly.
156	Kashi Nath Mitra	Dhrubabati, P. O. Ali- gram, district Birbhum.	2195	185	Pratap Chandra Manı	P. O. Mugheris, Midna-
157	Ajayondralai Mukho- padhyay.	Amta, Howrah	2198	186	Pitsbas Patra	pore. Vill. D1-Kashimpur, P. O.
158	** 11 1 1)h	Parbanpore, Makardah,	2211	100		Iswarpur, police-station Nandigram, Midna-

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erial No.	Name	Address	No.	Seria No.	l <b>Nam</b> e	Address	No.
87	Subodh Kumar Nanda	P. O. Magheria, Midna- pore.	2563	213	Manindra Nath Adak	Rajarampur, Midnapore	2967
88	Bibhuti Bhusan Sen	Nandalal Bhar Road, Baghbazar, Chander-	2586	214	Jiban Krishna Maiti	Chistipur, P. O. Mangal- amars, Midnapore.	2913
ur.	Radhasyam Chutto-	nagar, Hooghly.	2608	215	Jatish Chandra Maha- patra	Vill. Gonarah, P. O. Mangalamars, Midna- pore.	2914
49	padhyay.	Road, Calcutta-15.	2625	216	Bidhu Bhusan Das .	6/15 Jadavpur New Co-	2942
90	Hiralal Das	102/C Reah Behari Avenue, Calcutte-29.		217	Paresh Chandra Bera	lony, Calcutta-32.  Vill. Utturbarbari, P. O.	2943
91	Bhabani Kumai Saha	Tulsi Pharmacy, P. O. Baxshirhat, Cooch Behar,	2638			Hanschara, Midna- pore.	****
92	Amar Krishna Maiti	Gochhati, P. O. Sona- khali, Midnapore.	2661	218	Ayes Mahammed	Vill and P. O. Labipur, district Murshidabad	
93	Aswini Kumar Bungal	Samali, P. O. Bishnupur, district 24-Parganas.	2665	219	Sambhu Nath Ghosh	Vill. and P.O Buri Khali, district Howrah.	
94	Mrityunjoy Hera	Vill. Chistipur, P. O. Mangalamaro, Midnapore.	2690	220	Basanta Kumar Man- dal	Vill Nila, P. O. Kala- balahat, district 24- Parganas.	3023
95	Sanjoy Kumar Ma- iumdar.	5 Gosbagan Lane, Cal- cutta-6.	2711	221	Manmatha Nath Cha- krabarti	Nona Kunda, Domjur, Howrah.	3028
96	Joygopal Pal	Khardah F. L. Shop,	2730	222	Dulal Chandre Deya- shi.	Ratanpola, Harishpur, P. O Anita, Howrah.	3046
		P. O. Khardah, 24- Parganas.		223	Manindra Nath Mitra	Sarbamangala Colony, Malda	3050
97	Upendra Nath Malakar	40/D Staff Quarters, P. O. Coopers Camp, Rana- ghat, Nadia.	2733	224	M. A Gotu	Vill. Karamjee, P. O. Jostha-Bhabampur, · Birbhum.	3049
98	Keshab Lal Som	56 Tollygunge Road, Calcutta.	2734	225	Parbati Ch. Chakra- barti	Vill. Tengra, P. O. Gam- ghata, 24-Parganas.	3042
99	Probodh Kumar Saha	Keota, Hooghly	2741	226		Vill. Bhowampur, P. O.	3085
DO	Paresh ('handra Saha	Vill. Krishnagar, P. O. Jangipore, Hooghly.	2746	227	padhyay Saroj Kumar Chandra	Dompur, Howrah. P. O. Karidhya, district	3128
D]	Saroj Kumar Das	Vill. Ichanagree, P. O. Jagathallavpur, How-rah.	2774	22×	Sanat Kumar Das	Birbhum.  Vill. and P. O. Jnjersa,	3148
12	Achyutananda Das	Vill and P. O. Champa-dang, Hooghly.	2749	229	Rup Chand Pal .	district Howrsh.  Ray Gupta Clinic, Sta-	3171
13	And Kumar Mukherjee	Illambazar, Birbhum	2758			tion Road, Barrack- pore, 24-Parganas.	
.14	Shiba Prosad Pal	Harispore, Howrah	2794	230	Shyama Pada Das .	6/101 Chinsurah, Hoogh- ly.	3203
15	Ardhendu Sekhar Mai- ti.	Vill. Uttarkhasida, P. O. Basudebpur, Midna- pore.	2798	231	Sechin Kumar Matri	Vill. and P. O. Chaip.t, Midnapore.	3206
16	Ransjit Ghosh	Vill. Chattakhal, P. O. Harispur, Howrah.	2800	232	Sudhir Kumar Mukho- padhyay.	Gobinda Sen Road, Vill., and P. O. Gorifa, 24- Parganas.	3210
17	Ashım Kumar Surkar	Mukherjee Pharmacy, 106 Diamond Harbour Road, Calcutta-23.	2822	233	Gambir Singh Thapa	Patterson Road, Kurseong.	3254
)8	Ananta Kumar Parni	Chakshimulia, P. O. Ku- marchak, Midnapore.	2850	234	Sanat Kumar Ray	P. O. Debi Parulia, Mur- shidabad.	3274
	Bejoy Kumar'Bandyo- padhyay.	Brahmangram, P. O. Ban- kura.	2857	<b>23</b> 5	Sudhir Chaudta Das	Balasorn Jail Hospital, 1'. O. and district Bule- sore, Orissa.	3314
0 ]	Dhananjoy Bag	Vill. Gopalpore, P. O. Mohishadal, Midna- pore.	2873	236	Subadov Mukherpe	P. O. Ukhra, Burdwan.	<b>33</b> 19
.1	Paresh Chandra Das	Sagar-bark, Midna-	2880	237	Biman Behari Das	P. O. Azimganj, Murshi, dabad.	3336
2 :	8k. Jainal Alidir	pore.  Panchla, Howrah	2687	238	Gobardhan Das	Chotapagta, P. O. Amda- him, Hankura.	3340

Ser No		\ddress	No	Serie No.		Address.	,
239	Abhaya Prasanna Bandyopadhyay.	a Vill Srihatta, P. O. Bur wan, district Mursh- dabad		265	Banamali Manua	police-station Pans- kura, district Midan-	36
<b>24</b> 0	Ramani Mohon To wari.	Maliarah, P. O. and dis- trict Bankura	3368	266	Fazle Hague Chau- dhuri.	pore.  Vill. and P. O. Salar, district Murshidabad.	36(
241	Mahadob Mandal	Vill Kharikatknoy, Purandarpur, Birbhum	3376	267		W. 1 D C 44 V	36;
242	Bonoy Krishna Das .	Vill. Rampaberia, P. O. Bong.on, 24-Parganas	3378	268	Debendra Nath Ghosh	Vill and P. O. Shushpur, district Bankura.	<b>3</b> 6;
243 244		Kajoragram, Burdwan Vill Ketchka, P. O. Ba-	3402 3422	269	Hari Pada Muity,	Dhenyashri, P.O. Srikris- shanpu Midnapore,	<b>36</b> !
245		mantore, Bankura. P. O. Azımganı, district	3427	270	Sudhanshu Sokhar Das	Vill. and P.(). Kalagachia, Midnapore.	37:
246	padhyay Fredrick William Ali	Murshidabad Christian Danga, Ban-	3436	271	Sukumar Bandyopa dhyay,	Vill. Dhanband P.(). Chliaterkanali, Bankura.	
247	Ram Chandra Bandyo- padhyay	kura  Vill. Chandrapore, P. O. Sarenda, Birbhum	3438	272	Bankun Chandra Chattopadhyay,	Vill Nachan, P.O. Dhab- bani, district Burdwan.	<b>37</b> (
248	Jogesh Chandra Guin	P. O Mekhganj, Cooch Behar,	3452	273	Amiya Sadhan Cha- ttopadhyay.	Panchthups, Murshidabad 3	376
249	Panchanan Bhuma	Rajnagar, P. O. Kumar	3465	274	Bhupendra Narayan Chandra,	2/3 Jula Lane, Calcutta-27	<b>3</b> 77
250	Kana: Lal Mukhopa- dhyay.	chak, district Midna- pore  Vill. Arcchia, P. O. Ama- run, district Burdwan	3466	275	Panchanan Chattto- padhyay,	C.o. Amaresh Ch. Ganguli, 3 Vill. and P.O. South Bishnupur, Southern Section, 24- Parganas.	<b>37</b> 7
251	Nimai Chandra Ray	28 Behari Lal Chakrabar- ti Lane, Howrah,	3467	276	Uma Pati Bhatta- caryya.	Silahad, Berhamporo.	37:
252	Tara Pada Kayorhi	Vill Chanda, P. O. Jhak- in, district Midnapore,	3468	277	Sachindra Mohon Mukhopadhyay,	P.O. Dubrajpur, Birbhum	381
253	Prajapati Pradhun	Manuchal., P. O. Tara- pakhu, district Midan-	3489	278	Dhirendra Nath Pal.	Dakshineswar, 24-Parga- 3 nas.	3H 2
254	Sambhu Nath Ghosh	pore Patmohna, P.O. Sitarem- pure, district. Burdwan,	3491	279	And Kumar Mukho padhyay	Vill. Mirzapur, P.O. 3 Kahlagarh, Midnapore.	384
255	Bhupendra Nath Mu- khopadhyay.	Vill and P. O. Nakra- konda, district Bir- bhum.	3495	280	Shyama Pada Mukho- padhyay	Vill. Nischindipur, 3 P O. Onda, district Bankura.	850
256	Kah Pada Kundu	Vill. and P. O. Mahara, district Bankura	3500	281	Dhanapati Chaudhuri,	Paharipur, Midnapore. 3	185:
257	Jay Krishma Rav	Vill Kardia, P. O Badanganj, district Med-	3508		Sachi Pati Mondal,	Vill. Gurulia, P.O. Ram- 3 hibanpur, Hooghly.	86:
		mpore.		283	Hari Sadhan Biswas	Vill. Supur. P.O. Ahatra, 3 district Bankura.	<b>196</b> H
258	Jay Krishuu Ray	Vill Kadia, P. O. Badan- ganj, district Midna- pore	3508		Jagan Nath Das,	-	904
259	Panchanan Kabiraj	Vill. Jackra, P. O. Bohar,	3509	285	Arabinda Mukho- padhyay,	Vill and P.O. Amtai, district Murshidabad.	91(
	Murari Mohon Sasmal	district Burdwan. Vill Jukhia, P. O. Jukhi-	3521	286 .	Nripeudra Chandra De,	107/A Kalighat Road, 39 Calcutta-26.	955
		buzar, district Midua- pore.	021	287	Rata Chandra Patra,	Vill. Chakkishor, P. O. 39 Sonakhali, Midnapore.	97:
261	Bani Prosad Mukho- padhyay	P. O Khagra, Ghatban- der, district Murshi- dabiid	3539	288	Kalipada Adhikari,	Co Dr. Sricharan Das, 39 Bonpas, Burdwan.	992
262	Ratan Chandre Datta	Jointipur, Chaudrakona, district Midnapore	0448	289 8	Sudhir Kumar Mandal,	Vill. Boragaga, P.O. Lab- 40 pur, district Birbhum.	INN:
263	Sailesh Chandra Ivay	Co Rallies India Ltd., Panbazar, P. O. Gau-	3624	290	Inamendra Narayan Ghosh	Vill. Ajuri, P.O. Shaloo, 40 district Murshidabad.	023
264 '	Tinkari Bandyopa-	hatı, Assam.  S. E. B. Khes Colliery,	3626	291 ]	Krishna Kishore Maiti,	Deniachak (Hirapur), dist-40 riet Midnapore.	0 <b>2</b> f
,	dhyay.	P. O. Charanpur, Burd- wan.		292	Prodyut Kumar Mu- khopadhyay,	Digsthi, Hooghly. 40	<b>)3</b> 9

Name.	Address.	Mer:	Beriel No.	Name.	Address.	No.,
Sarendro Nath Samei	Vill Rejerenpur, P.O. Kumerchak, Midnapore.		810	Sudhanshu Sekhar Barman.	Vill. and P.O. Kumar- chak, district	4338
Mujebar Rahaman Maliik.	43/B Market Street, Calcutte-12.	4052	<b>32</b> 0	Bireneswar Bhatta- charyya.	Midnapore.  Vill. Daralhat, district West Dinajpur.	4374
<sub>Sukanti</sub> Sekhar Nag Ray	27A Amherst Street, Calcutte-6.	4063	321	Manindra Kumar	Vill. Nandalalpur, P.O. Jaykrishnapur, Mur-	4389
Panchanan Sinha	Vill. Chatinakandi, P.O. Kandi, Murshidahad.	4085	222	Anil Kanti Mandal	shidabad.  Vill. Bhimpur, P.O.	4401
Haripada Mukho- padhyay.	Kandı, Murshidabad	4089	123	Gangadhar Jana	Kalagram, Midnapore.  Vill. Balluk, P.O.	4415
Bara Krishna Maitı	Vill. Gangara, P.O. Sonachusa, district Midnapore.	4101	324	Hari Mohon Das	Domonilat, Midnapero. Kutabpur, Malda	4418
Satish (Sh. Mandal	Kharjuna, P.O. Andı, district Murshidabad.	4126	325	Jagan Nath Sarmal	Vill. and P.O. Raghu- nathbar, Midnapore.	4421
Anil Baran Pal	Mukhama, Meradeul, Midnapore.	4134	226	Ram Gobulda Pal	Banrejee Road, (al-	4444
Iwijap <b>ada Das</b>	Vill. Goberhati, P.O. Goberna, Murshidabad.	4344	827	Rakha Hari Banik .	outta-6.  Vill. Mukundapur, P.O. Gopalnagar, Hankura.	4445
Nandalal Sadhukhan	Vill. and P.O. Panpur, Howrah.	4154	328	Ram Chandra Das	Vill. Benthuria, P.O. Turkagarh, Midnapore.	4446
Nagendra Nath (ioswami.	Radhanagar, P.O. Indpur, Bankura.	4155	329	Surosh Chendra Maiti	P.O. Beld i, Midnaporo	4448
Natish Chandra Dhali.	Vill. Sakhai, P.O. Sitahati, Burdwan.	4162	880	Sudhir Chandra Mandal	Vill. B. rabari, P.O. Barabasudovpur, Midnapora.	4451
Nirmal Kumar Maiti	Vill. Khatial, P.O. Barbaria, Midnapore.	4182	331	Umesh Chandra Jana	Balluk, P.O. Demarihat, Midnapore.	4453
Boloram Chaudhuri	Vill. Khot sapur, Raj- khamar, district Bankura.	4188	332	Aswini Kumar Sarkas	Vill. Shyampur, P.O. Lalgola, Murshidabad.	4467
lthola Nath Dubey	Garbbeta, Midnapore	4236	333	Dibakar Chatte padhya '.	Vill. and P.O. Galia, Bankura.	4479
l'anchanan Pal	Januipur, Murshidabad		934	Debendra Nath Patibar	Vill. Krishnapur, P.O. Khara", Midnaporo.	4482
Chandi Cheesa Ghoren	Abh sya Pharmacy, Vill. Turaguria, P.O. Bybettarhat, Midna- pore.	4804	335	Narendra Nath Patra	Vill. Remrhazar, P.O. Rathipur, Midnapore.	4504
Nurapada Samanta	-	4263	<b>39</b> 6	Parbeti Charan Gangopadhyay.	Vill. and P.O. Burkhali, Howrah.	4514
Nalinakahya Pramanik	Vill. Bhadur, P.O. Rameswarpur, via Boldanga, Murshi-	4265	227	Rakhal Chandra Kandai.	Vill. Betulyachaklaipur, P.O. Bhagwanpur, Midnapore.	4519
Sachinanden Chon-	dabad.  P. O. Chatengunga, Pal	4273	136	Ramapati Biswaa	Vill. Sr.rumpur, P.O. Bonodingar, Nadia.	4522
dhuri	ashchapri, Midnapore.		339	Biswa Nath Datta	Somar Kundu, P.O. and district Birbhum.	4546
libhuti Bhusan Pramanik.	Vill. Ban daha, P.O. Buldanga, district Murshida'iad.	4300	340	Gour Cha dra Saha	Vill and P.O. Rajaram- pur, district Murchi- dabad.	4561
Nirmal Chandra Das	Aist Braar, P.O. Bishnupur, Bankura.	4306	841	Atul Chardra Adak	Vill. Meghadangar, P.O. Panchkura, Madnapore.	4673
Nirmal Kanti Ray	Vill. Dhubpur, P.O. Arambagh, district Hooghly.	4827	342	Durga Charan Dar Thakur.	Vill. An undagarh, P.O. Chetna Raynagar, Midnayona	4579
thib Pada Chaudhuri	Tiluri, Bankura		, 343	Jherewer Mantri	Midnapore.  Vill. and P.O. Kumar	<b>46</b> 01
Abani Kanta Das	Rupper, P.O. Kandi, Murshida'ad.	4331	J-00		Chak, district Midna- pore.	
Palin Bohani Das	Sonomui, P.O. Tamiuk, district Midnapore.	4937	344	Shambhu Nath Sarkar	Vill. Agra, P.O. Gorhlota, district Midnagore.	4602

Serial No.	Name.	Address.	No.	Serial No.	Name.	Address.
345	Gun Prakash Gupta	1 Crooked Lane, Calcutta	4633	878	Sasanka Sekhar Maiti	Vill. Gobardhanpur, P.O. Mathchandipur, Midna.
346	Rohini Kanta Panda	Vill. and P.O. Bathuari, district Midnapore.	4641			pur.
847	Anil Kumar Pal	B. N. Rly. Branch Dispy.,	4658	374	Hari Charan Ray	Vill. Majiarah, P.O. Kuliarah, Birbhum.
348	Basanta Kumar Sen	Tatanagar, Bihar.  Ajardanga, P.O. Kharar,	4659	275	Janaki Nath Mondal	Vill. Chakra, P.O. Amdılı, district Bankura.
		Via. Salar, E. Rly., Murshidabad.	4004	376	Amulya Kumar Ray	P.O. Moynaguri, Jalpai. guri.
349	Ram Gopal Ghosh	Vill. Binayakole, P.O. Krishnagar, Nadia.		877	Bhupati Charan Kar Gupta.	Vill. Naranda, P.O. Pan. ankura, Midnapore.
350	Bijay Krishna Kundu	Kharua Bazar, Barwari- tal, Chinsurah, Hooghly.	4668	<b>8</b> 78	Ram Ratan Saha	Khatundi, Burdwan
<b>3</b> 51	Manmatha Nath Malik.	Vill. Siromanipur, P.O. Lotalpur, Bankura.	4675	379	Kali Kinkar Tripati	Padmapur Dispensary, P.O. Padmapur, dis triet Cuttak.
352	Gourhari Maiti	Contai, Midnapore	4682	<b>\$8</b> 0 ·	Rajani Kanta Mal	Asnan, Arungkiarana, Midnapore.
353	Satya Charan Bhatta- charyya.	49-B Massid Bari Street, Calcutta-6.	4696	381	Shyama Pada Degaria	Chhatna, Bankura
354	Hari Sadhan Mandal	Nischindipur, P.O. Ghatal, Midnapore.	4702	382	Aswini Kumar Deb	Shyamdasbar, Contai, Midnapore.
355	Nayan Ranjan Chakra- barti.	Vill. Sasunia, P.O. Motgoda, Bankura.	4722	883	Savya Pada Ray	Vill. Benndia, P.O. Bhagwanpur, Midna- pore.
356	Nidhi Ram Bera	Vill. Gaoledigui, P.O. Pacshyampur, Hooghly		384	Durga l'rasanna Sarkar.	Vill. Ranipur, P. O. Gunntia, Murshidabad.
357	Suresh Chandra Do	Pandapara Colony, No. 159 Plot, Jalpai- guri.	4726	385	Jitendra Nath Sil	48 Rajyadharpur Government Colony, Serampur, Hooghly.
<b>3</b> 58	Duhani Lal Mukho- padhyay.	Raniganj Hospital, Raniganj, Burdwan.	4782	386	Kshitish Chandra Bal	Kharibati T. E., P.0 Kharibari, Darjeeling
359		Vill. Bargoda, P.O. Srirampur-Midnapore, Midnapore.		387	Pinaki Charan Mukhopadhyay.	C/o. Shri Kali Charan Banerjee, Panchana nantala Lane, P.O.
360	Biswa Nath Majumdar	220-1 Gopaliali Thakur Road (Baranagar), Calcutta-36.	4735	388	Nalini Kanta Bej	Bhuisumah, Hooghly. Balith, Bankura
361	Radha Binod Ghosh	Durgapur, Suri, Birbhum	4740	289	Khudiram Prodhan	
362	Satrughna Bhatta- ohuryya.	Vill. Ugardala, P.O. Bora, district Hooghly.	4758			Vill. Bara Patharkukumi, P.O. Godapiasal, Midnapore.
363	Dulai Chandra Das	Vill. and P.O. Golapganj, Malda.	4759	<b>39</b> 0	Bhupati Ch. Pramanik	Braja Ballavpore
364	Biraja Bhusan Acharyya.	Vill. Jararnagan, P. O. Haria, Midnapore.	4767	391	Rames Chandra De	5 Baitakkhana Second Lane, Calcutta-9.
<b>36</b> 5	••		4793	392	Suphal Chandra Mukhopadhyay.	120-1 S. N. Banerjee Road, Calcutta-13.
366	• • •	Mahegram, P.O. Kurum- gram, Birbhum.	4818	393	Manoranjan Chakra- barti.	C/o. N. Ghosh, Vill. Ushampur, P.O. Agar- para, 24-Parganas.
<b>3</b> 67	Bibhuti Prosad De	Lalgola, Murshidabad	4823	394	Kasi Nath Show	Vill. and P.O. Uttar- manar, via. Amta,
368	Kali Pada Pal	Vill, and P.O. Makanali, Bankura.	4827	395	Ajit Kumar Gupta	Howrah. C/o. Late Dr. C. H. Gupta
369	Tabarak Hossain	P.O. Kaitha, Birbhum	4840		-	Jalpaiguri.
<b>37</b> 0	Bidhu Bhusan Sarkar	C/o. Dr. H. D. Banerjes, M.B., Lathalpara, Naihati, 24-l'arganas.	4852	296	Krishna Lal Sıl	54-C Iswar Ganguli Street, Calcutta-26.
871	Bijoy Kumar Datta	Ercali, Murshidabad	4865	297	Anil Krishna Das	60-14 Gouri Bari Lane, Calcutte-4.
372	Buddhadeb Ghosh	Vill. Parsalika, P.O. Barawan, Murshidabad.	4869	206	Bibhuti Bhushan Das	10-3 Haladar Para Second Bye Lane, Howrah.

Serial No.	Name.	Address.	No.	Seriel No.	Name.	Address.	No.
399	Nrisinha Kumar Das	11-A Hidaram Banerjee Lane, Calcutta-12.	5813	423	Amiya Pada Samui	Syamasunder, Bur-	5503
400	Juran Chandra Saha	25 Sova Bazar Street, Calcutta-5.	5322	424	Rajat Kanti Datta	dwan.  Khardaha Co-operative Colony, Rahara.	5507
401	Sailendra Nath Manna	110-1 Bajalpara Lane, Salkia, Howrah,	5 <b>33</b> 0			24-Pagranas.	
402	Bhabani Charan Saha	1-1 Barawaritala Lane, Calcutta-5.	5335	425	rabarti.	Vill. and P.O. Khalisaui, district Howrah.	5526
403	Durga Pada Sil	Vill. and P.O. Deulpur, Howrah.	5349	426	Murali Dhar Mandal	34 Jaynarayan Babu Ananda Datta Lane, Howrah.	5547
404	Jagadis Chandra Bhaumik.	129 Larkin Road, P.O. Bhadrakali, Hooghly.	5359	427	Adıtya Kumar Chatto- padhyay.	Vill. Uchalan, P.O. district Burdwan.	5553
405	Bibhuti Bhushan Goswami.	Vill. and P.O. Bhanga- mora, Hooghly.	5361	428	Nisakar Chakrabarti	Vill. Modhubati, P.O. Balarambati, Hooghly.	6558
406	Indu Bhushan Saha	P.O. Balurghat, district West Dinajpur.	5364	429	Shiva Kunar Sharma	16 Hans Pukuria First Lane, Calcutta-7.	5570
407	Sachi Bhushan Chau- dhuri.	C-o. Surendra Nath Medical Hall, P.O. Raiganj, West Dinaj- pore.	5873	480	Birondra Nath Parui	Vill. Needs. P.O. Sahararhat, 24-Par- ganos.	5574
408	Pijush Kanti Das	Vill. and P.o. Kota, district Birhbum.	5381	431	Sisir Kumar Ghosh Jadara.	Vill. and P.O. Kalupur, police-station Bangaon, 24-Parganas.	5590
409	Bijay Bikas Chakra- barti.	National Pharmacy, 214 G. T. Road, Shibpur, Howrah,	5391	482	Sasunka Kumar Bhattacharyya.	207 Bowbazar Street, Calcutta-12.	5601
410	Bijay Krishna Kundu		5394	483	Anadi Charan Samanta	Vill. Upalda, P.O. Kalukhara, district Midnapore.	5606
411	Saurendra Mohan Mitra.	C-o. Jiban Krishna Sarkar, Ramhitpara, P.O. Sarsuma, Cal- cutta-8.	5396	434	Bhujonga Bhushan Das.	Vill. Fatullapur, P.O. Nurpur, police-station Suti, district, Murshidabad.	5619
412	Atul Chandra De	Adyapeath, P.O. Areadah, 24-Parganas.	5898	435	Mohini Mohan Haldar.	Budge Budge, Halder- para, 24-Parganas.	5629
413	Sures Chandra Bhatta- charyya.	C-o. Sushila Medical Hall, P.O. Barharwa, Santhal Parganas.	5409	436	Jnanendra Nath Chakrabarti.	Vill. Gopalpur, P.O. Chota Bainan, district Burdwan.	5630
414	Sk. Golam Rabbani	Vill. Rajibur, P.O. Achipur, district 24-Parganas.	5423	437	Ahud Box Mollah	Vill. Pukhuria, P.O. Nabagram, Sikipur, Howrah.	5647
415	Manindra Nath Chaudhuri.		5430	438	Krishna Charan Pal	Vill and P.O. Joteghana- shyam, district Midnapur.	5 <b>64</b> 8
416	Sukumar Palit	Vill. and P.O. Rasulpur, via. Tarakeswar, Hoohgly.	5437	439	Gopal Gobinda Debsarma.	P.O. Chatterkanali, Vill. Pitraboni, district Bankura.	5654
417	Anil Ranjan Dassarma	Neamatpur, P.O. Sitarampur, Burdwan.	5443	440	Gopi Krishna Sarkar	Vill. Gopinathpur, P.O. Ghonza, 24-l'arganas.	5660
418	Bibhuti Bhushan Bhattacharyya.	4 Hem Chakrabarti Lane, Kadamtala, Howrah.	5483	441	Santosh Kumar Deb	Ballichak Debram, P.O. Midnapore.	<b>56</b> 81
419	Surendra Mohan Saha	"Sukh Suritti", Ghola Road, Vill. and P.O. Belghoria, 24-Parganas.	5462	442	Abdul Kheleque Mallick.	Lakhna Gangadharpur, P.O. Falla, 24-Parganes.	5 <b>683</b>
420	Manoranjan Saha	Messrs. S. Das & Co., 15A Baloram Ghosh Street, Calcutta-4.	5472	443	Ajit Kumar Mandal	Vill. Jaychandipur, 1'.O. Bakhrahat, 24- l'arganas.	5684
421	Samiran Chandra Bagohi,	Surendra Nath Medical Hall, P.O. Raiganj, West Dinajpur.	5482	444	Gobinda (Jharan Chakrabarti.	Vill. Gopalpur, P.O. Chatabainan, district Burdwan.	5695
422	Ajit Kumar Datta	24-100 Badartala, Cal- outte-18,	5502	445	Tarak Nath Das	9K Zamidar Bagan Lane, P.O. Scrampore, Hooghly,	5700

Serial	Name.	Address.	No.	Secto	Name.	Address.	io.
No. 446	Samaroudra Nath Chosh.	P.O. Balurghat, West	<b>5792</b>	No. 471	Milsie Lal Nag,	76 Kahetra Banerjee 66 Lane, Shibpore, Howrah.	143
447	Sakti Sankar Ghorh	Dinsjpur.  Howrsh Jad Quarters, Howrsh.	8716	472	Ramendra Nandan Sengupta,	C/o. S. K. Modak, Kumar- 60 para, P.O. Naihati,	146
448	Gobinda Charon Pal	P.O. Ghatal, Midnapore	5734	473	Samar Krisha Palit	24-Pargenas. 54 Maniktala Main Road, 66	047
449	Tara Pada Parai	Jagannathpur, P.O. Sahararhat, 24-Par- ganss.	5763	474	Arun Kanti Ghosh,	Calcutta-11.  Vill. and P.O. Purbaputi- 60	114 N
450	Guru Ranjan Ray	P.O. Srikhanda, Vill. Koshigram, district Burdwan.	5741	475	Nirod Beren Serker	ary, district 24-Parga- nas. 29, Elgin Road, Calcutta- 60	053
451	Nathmuli Ratty	1/1 Ganguli Lane, Cal- cutta-7.	5 <b>753</b>	476	Suprakas Mahalanobis,	20.	057
452	Birendra Krishna Ghosh.	P.O. Shyamnagar, Vill. Authput, 24-Parganas.	5754			Lahıri Road, Serampur, Hooghly.	
453	Subodh Kumar Chaudhuri.	l Chatterjee Colony, P.O. Sahapur, Calcutta.	5761	477	Siba Pada Khan,	Vill. Chakvriga, P.O. 60 Balurghat, West Dinajpur.	099
454	Hrishikes Parna	Vill. Bhabampur, P.O. Pitambar Chak, Mid- napore.	5762	478	Lal Mohan De,	Vill. Bidupara, P.O. 61 Sompara, district Mur-	<b>1</b> 01
455	Phani Bhusan Lahiri	1/13 Chittaranjan Colony, Jadav pur, Calcutta-32.	5770	479	Bijoy Krishna Bhaumik	shidabad.  Vill. Chaitanyapur, P.O. 6	105
456	Rabindra Nath Sarkar	Vill and P.O. Hatanal, Hooghly.	5790	480	Robitosh Parui	Kalukhara, district Midnaporo. Vill. Neoda, P.O. Saha- 6	108
457	Bhabani Ranjan Bhaduri	Erhampur, Khagra, Murshidabad.	57 <b>94</b>		and a state of the	rarhat, district 24- Parganas.	100
458	Radhasyam Pal	Vill. Barada, P.O. Haur, district Midnapore.	5 <b>797</b>	481	Supravat Manna,	Vill. and P.O. Jujersha, 6. Howrah.	134
459 460	Saroj Kumar De Hrishikes Maikap	21 Raja Lane, Calcutta-9 Vill. Sarta, P.O. Bauai,	5818 5856	482	Amulya Kumar Sanfui,	C/o. Dr. Sanat Kr. Bur- 61 man, P.O. Canning Town, 24-Parganas.	139
461	Sudhangsu Kumar Mukhopadhyay.	P.O. Raiganj, (Mohan- bati), district West	5863	483	Phanindra Nath Das,	5-D/1 Post Office Road, 61- Dum Dum, Calcutta-28.	45
462	Braja Gopal Sidhanta	Vill and P.O. Bhabani- pur, district Birbhum.	<b>587</b> 0	484	Suryya Kanta Tarafdazr,	Vill. Ram Chandrapur, 61 P.O. Chhingharia, 24-Parganas.	156
443	Ajit Kumar Ghosh	P.O. Haliberi, district Cooch Behar.	5000	485	Syama Kazta Saha,	Vill. Remchandrapur, P.O. 6: Srnoci, Murshidabad.	162
<b>4</b> 64	Nalmi Ranjan Maiti	Vill. Damichak, P.O. Gobardhanpur, Midna- pore.	5893	486	Achyuta Nandan Ghosh,	1/2 Haldarpara Lane, 61 P.O. and police-station Shibpore, Howrah.	175
465	Anil Kumar Pal	Vill. and P.O. Kalanaba- gram, district Burdwan.	5898	487	Rames Chandra Gos- wami,	Vill. Dooma, P.O. Kai- 61 pukuria, district 24- Parganas.	177
466	Sunil Chandra De- Mallik.	5/B Garpar Roud, Calcutta-9.	5090	486	Dulai Chandra Ghosh,	C/o. Jnanandranath Cha- ttorjes, Vill. Chaitarm, P.O. Balti, 24-Parga	<b>2</b> 07
467	Jagat Bandhu Sarkar	Vill. Haribarpur, P.O. Dhankailhat, district West Dinajpore.	8008	489	Amerendra Heth Gangopadhyay,	vill. Datpukur, P.O. 62 Dabkhanda, Rooghly	234
468 I	Pramod Ranjan Bhatta- charyya,	10/49 Netaji Nagar, Tollygunge, Calcutta- 40.	5959	490	Chitteranjan Das,	Vill. Purulis, P.O. Kat- 62 ranka, district Midnapore.	250
469	Sib Kinkar Chakra- barti,	Vill. and P.O. Sibuibes, Nadia.	5975	<b>601</b>	Suffiir Renjen Cha- kreberti,	21 Radhanath Mallik Lane, 61 Calcutta.	83
470	Gobinda Lai Datta,	P.O. Pritinagar, district Nadia.	9997	402	Rejendra Nath Kar,	Vill. and P.O. Bhatora, 68	75

Name.	Address.	Mo.		Name.	Address.	No.
Negati-			No.			
Prakas Chandra Sen	Vill. Elicial, P. O. Chore- chita, district Midna- pore.	'6298	516	Jatindra Nath Serkar	Vill. Ristera, P. O. Amereta-khandatala, West Dinajpur.	6621
Abanti Kumar De	Fuldubi, P. O. Rudra- nagur, district 24-Par-	6293	519	Amulya Ratan De	Jansola P. O. Kukra- kupi, Midnapore.	6643
Panchanan Bari	ganas.  Vill. Harasankar, P. O. Rangtarokhati, district	6316	5 <b>2</b> 0	Bishnu Pada Ray	Naita, P. O. Champa- danga, district Hooghly	
Nıtai Kisore Ghosh	Midnapore.  Vill. Srirampure, P. O.	A222	521	Ajit Kumar Biswas	Vill. Chhitka, P. O. Shyamnagar, Nadia.	6671
Nital Kisore Ghosa	Gopinagar, district Hooghly.	0422	522	Seret Chandra Ray	Vill. and P. O. Debi- parmha, via Rampur- hat, Murshidabad.	6675
isurendra Nath Sarkai	Raiguaj Subdivisional Hospital, P. O. Rai- gunj, district West Dinajpore.	6367	523	Sachi Kumar Bhatta- charyya.	Bamunaraha, P. (). Arrha, district Burdwan	6678
Nırmalendu Sarkar	C/o. late Dr. Surendra Nath Sarkur, Canning- town, 24-Parganas.	6369		Anii Kumar Das	Gopimohanpur, P. O. Rajaramchak, Midnapore.	6687
Pramode Ranjan Datta.	31 Nandannagar, Belgha- ria, 24-Parganas.	6406	525	Ahi Bhushan Das	Vill. Fatumapur, P. O. Nurpur, Murshidabad, C/o. Haldar Pharmacy.	6690
Susil Kumar Das	26 Beniatola Street, Calcutta-5.	6417	526	Dhirendra Nath Chaudhuri.	Vill. and P. O. Khantura, district 24-Parganas.	6691
Harı Pada Bhatta- charyya.	7 Rudha Nath Mallık Lano, Calcutta-12.	6420	527	Debendra Nath Sarkar	C/o. Jalghar Dispen- sary, P. O. Jalghur, Wost Dinajpur.	6692
Mukhopadhyay.	Gopainath (Banagram), P.O. Oyania, Burdwan.	6423	588	Gaur Kisor Chaudra	Vill. Srirampore, P. O. Aukri Srirampur,	6704
Satyendra Nath Mukhopadhyay.	Ramkrishna Mission Ashram, Sargachi, Mahula, Murshidabad.	6436	529	Ranajit Kumar Ray	Hooghly.  Salkona, P. O. Bhurkunda, via Arambagh,	6726
Narayan Chandra Chakrabarti.	Dispensary, Vill and P. O. Gosaba, 24-Parga-	6337	580	Sunil Kumar Khan	Hooghly. C/o. Dr. H. P. Ray, M.B.,	6731
Kisori Mohan Pal	naf. P. O. Haur, Midnapore	6461			Murdalika, P. O. Amritapur, district Midnapore.	
Madan Gopal Pal	Vill. Bansi, P. O. Raj- gram, district Bankurs.	6471	531	Madan Moisan Sadhu	C/o. Dr. D. De, Vill. Sererati, P. O. Mamud-	6761
Sibsaran Tribedi	Vill. and P. O. Ukhra, Burdwan.	6479			pur, 24-Parganas, via Taki.	
Pasanta Kumar Jana	Vill. Khanyadihi, P. O. Brindabanohak, Mid- napore.	6473	532	Sudhindra Kumar Chattopadhyay.	C/o. Malangapara Chari- table Dispensary, Vill. Malangapara, P. O. Sarupnagar, 24-	6764
Sibunath Halsana	Vill. and P. O. Tehatta, Natio.	6493	533	Ananta Kumar	Parganas.  Vill. Garhkella, P. O.	6783
3habani Charan Bandyopadhyay.	Savetoria, P.O. Disergarh, Burdwan.	6318	534	Samanta. Balai Sakha Mandal	Marhtalal, Midnapore.  Vill. and P. O. Sutahata,	6784
litendra Nath Bhatta- charyya.	C/o. Arina Medical Hall, P. O. Bolpur, Birbhum.	6523	525	Atul Kirshne Terefder	district Midnapore.  Vill. Kurulia, P. O. Hat-	6787
Sartik Chandra Datta	Vill. and P. O. Gaurba- bazar, Burdwan.	6437		Ajit Kumar	kurulia, 24-Parganas.  Vill. Bhateria, P. O.	6788
huil Baran Chattopa- dhyay.	P. O. Simlapot, Bankura	6530	<del></del>	Chattopadhyya.	Chak-Barnangaria, P. S. Purbasthali, Bur- dwan.	
_	I. and W. D. Hospital, P.O. Maranjore, S. P 2.	6539	537	Konaram Mandal	C/o. Capt. B. P. Biswas, Vill. Anrgail, P. O.	6800
fasuinuddin Ahamed	P. O. Bithari, 24-Parganas.	6548			Bangaon, 24-Parganas.	<b></b> -
luchi Ranjan Satpati	Dubra, P. O. Chiligarh, police-station Gani- bani, Midnapore.	6586		Rem Presed Mukhopadhyay.	Vill. Narja, P. O. Basuda, Burdwan.	6801
iano Ranjan Sow	Taherpur Coloney, B. Block, Plot No. 9666,	6613	<b>539</b>	Jay Sankar Gupta	Bill. Bishnupur, P. O. Itore, district Murshi- debad.	6805
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541	Kazi Abdur Raquib	Vill. Dodhia, P. O. Masundi, Burdwan.	6810	564	Renajit Kumer Ray Chandhuri.	C/o. Ray Chaudhuri, 70 259/3 Asokenagar, P. O. Habra Colony, 24-
542	Md. Abdus Satter	Karadi (Milkipara) P.O. Mashundi, vis. Shakti- pur, police-station Bharatpur, Murshi- dabad.	6834	<b>56</b> 5	Nitya Nanda Kole	Parganas.  Vill. Chandramor, P. O. Dhalhara, via. Tamluk, Midnapore.
543	Durga Pada Ray	Vill. Sankonara, P. O. Ramharipur, Bankura.	6837	866	Prabhat Kumer Begch	C/o. Surendra Nath Medi- cal Hall, Raiganj, West Dinajpur.
544	Niburan Chardra Mahato.	Vill. Muniada, P. O. Silda, district 24-Par- ganas.	6856	567	Ananta Kumar Pradhan.	9 Badgipara, Road, P. O. Belgharia, 24-Par-
545	Satchida Nanda Sahu	Vill. Dhobaberia, P. O. Sofiabad, Midnapore.	6859	568	Ganges Kanti Bhatta- charyya.	ganas. Uttarpara Lane, Kasba, Calcutta-31.
546		Vill. and P. O. Majhiar, district West Dinajpur.		569		2/240 Sree Colony, Calcutta-40.
547	Sisir Kumar Ghoshal	Vill. Dadpur, P. O. Chetuarajnagar, Midna- pore.		<b>57</b> 0	Satis Chandra Chakra- barti.	46 Kankurgachi Road, Calcutta-11.
548	Ram Pada Ray	Vill. Kanchonpur, P. O. Muktator, Bankura.	6867	571	Ajit Kumar Saha	Vill. and P. O. Dakahin Barasat, 24-Parganas.
549	Agnı Kumar Chalcra- berti.	Vill. Rampur, P. O. Dihi- bluersitla, Howrah.	6875	572	Santosh Kumar Maiti	Vill. Chaulkhola, P. O. Sibramnagar, Midna- pore.
550	Subodh Kumar Ray	Vill. Klidirpur, P. O. Baruipur, Murshidabad.		573	Asutosh Maiti	Vill. Chaulkhola, P. O. Sibramnagar, Midna-
551	Adhir Kumar Goldar	C/o. Mandal Pharmacy, Vill. Raghunathpur, P. O. Kholapota, 24-Par- ganas.	6937	574	Krishna Dasgupta	pore.  8/5/D Taltala Lane, Calcutta-14.
552	Nirad Baran Chaudhuri.	Vill. and P. O. Khatna, Howrah.	6941	575	Debotosh Sarkar	Vill. Jangalpur, P.O. Kalsur, 24-Parganes.
558	Subal Chandra Debnath.	Nakshipara Union Health Centre, P. O. Dadpur, Nadia.	6951	876	Khagendra Nath Bera	Vill. Chandipur, P. O. Mathchandipur, Mid- napore.
554	Saroj Kumar Chatto- padhyay.	Chatra, Ram Krishna Lane, Serampore, Hooghly.	6970		Manindra Nath Mitra	20 Brindaban Bysack Street, Calcutta-5.
555	Lalit Mohan Ray	AL D. 17 11	6975	578	Rai Mohan Chaudhuri	Vill. Kodalis, P. O. Aharampur, police- station Kherdah, 24- Parganas,
556	Asutosh Das	Vill. Dilalpur, P. O. Bandipur, Hooghly.	6991	579	Hirondra Lal Basu	Vill. Kodra, P. O. Badan- ganj, Midnapore.
557	Anath Bandhu Biswas		7011	<b>580</b>	Himansu Sekhar Ray	Vill. and P. O. Banara, 24-Parganas.
558	Manik Chandra Ghosh	ganas.  Vill. Raghabpur, P. O.	7016	581	Sibendra Mol Talapatra.	nan C/o. Sailendra Mohan Talapatra, P. O. Santipur, Ramnagar-
559	Rem Krishna	Bigati, Hooghly.  Vill. Rukmini, P. O.		582	Mano Ranjan Das	para, Nadia.  Ananta Pharmacy, P. O. Ishapore, Golapara,
	Mukhopadhyay.	Ilsaba Mandali, Hooghly.		583	Javindra Mohan Das	24-Parganas.  C/o. Krishna Pharmacy,
	Sikdar.	149 G. T. Road, Salkia, Howrab.		504	Jatindra Nath Ghosh	P. O. Kalyangarh, 24- Parganas. Vill. and P. O. Begri,
561	Sibnarayan Gubaray	Mohiary Sarbertha Sadhak Samabaya Samity Ltd., P. O. Andul-Mouri, Howrah.	7038		Beta Krishna Das	Howrah. P. O. Khosalpur, Amta,
562	Genes Lal Chaudhuri	17 Kustia Rond, Cal- cutta-39.	7041	586		Howrah. P. O. Dattapukur Kasim-
					dhany	pur, 24-Pargamas.

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». 8	Byamkes Mukhopa- dhyay-	Vill. Singti, P. O. Singli- Sibpur, Howrah.	7300	615	Kahudiram Ada't	Khumarohak, P. O. Harasankar, Midna-	7567
9	Sudhir Kumar Mandal	Vill. Kashiamdanga, P. O. Pratapnagur, 24- Parganas.	7303	616	Md. Fultan Alı	vill. and P. O. Bhowani- pur, U. B. Milki, police-	7568
0	Bhola Nath Dasgupta	Vill. Hawrah, P. O. Bodra, 24-Pargunas.	7315			station Englishbazar, Malda.	
ı	Nk. Mohidul Haque	1 Jiban Krishna Ghosh Road, Belgachia, Cal- cutta-37.	7817	617	Ajit Kumar Sardar	Vill. Aoyashberia, P. O. Anantarampur, 24- Parganas.	7572
2	Rama landa Sil	P. O. Bagchi Jumsher- pore, Natnar, Nadia.	7323	618	Bijay Kumar Sinha	Lalbagh, P. O. and dis- triot Murahidabad.	7580
3	Asuto-h Para:	Vill. Kidorpur, P. O. Gobinds pore, Howrah.	7348	619	Tarapada Laha	Vill. Bharamary, P. O. Mangaldihi, Birbhum.	7617
4	Haradhan Bhatt s-	Mitpukura, P. O. Shashon, 24-Parganas.	7360	<b>62</b> 0		Vill. Betkuria, P. O. Turkagarh, Midnapore.	7624
5	Nikunja Lal Pal	Drug House, Station Road, P. O. Sodepur,	7467	621	Ajit Kumar Basu	Vill. and P. O. Bagdaha, district 24-Purgamus.	7628
3		24-Pargunas.  Pratapgar Colony, Jadav	7390	632	Kalidas Sinharay	Vill. Mithipur, police-sta- tion Raghunathganj, Murshidabad.	7630
7	Sengupta.  Amal Kumar Sarkar	pur, Calcutta-32.  88 Kahettra Mitra Lane, Salkia, Howrah.	7397	623	Amiya Kumaa Mukho- padhyay.	P. O. Baidyabati Baidya- para, Shibatala Lane, Hooghly.	7631
•	Satya Charan Mandal	P. O. Deulgram, Howrah	7404	624	Subal Chandra Patra	Irhpala Vill. and P. O., district Midnipore.	7634
,	Charu Chandra Betal	Vill. Ganemagar, P. O. Namkhana, 24-Parganas.		625	Smarajit Kumar Chattopadhyay.	Vill. and P. O. Bagda, district 24-Parganas.	7635
)	Rabi Sankar Konor	Vill. Brajapur, P. O. Bara- belgona, Burdwan.	7437	626	Himanga Charan Das	Vill. and P. O. Bhamna, Midnapore.	7638
	Assa Kumar Mukho- Mukhopadhyay,	Sainpala, P. O. Basinhat, district 24- Parganas.	7455	627	Sudlur Chandra Patra	Vill Damedorpur, P. O. Lawarpur, Midnapore.	7643
;	Jagan Nath Giri	P. O. Amdabad, Midna- pore.	7460	628	Purna Chandra Mandal	Vill. Punabad, P. O. Oyaria, Burdwan.	7645
}	Sambhu Nath Chatto- padhyay.	Boiherpur, P.O. Das- pur, district Midnapore.	7472	629	Gop.sl Chandra M.udal.	Vill. Madhubati, P. O.	7649
	Laksam Narayan Bandyopadhyay.	Jagadabad, P.O. Panch- kulia, Burdwati.		<b>63</b> 0	Asıtı Nandan		7655
	Rakhs Hari Datta	Nabagram, P. O. Kapis- tha, Bankura.		631	Mukhopadhyav.  Madhu Sudan Sahu	Raghubati, Hooghly.  Vill. Nirbhaypur, P. O.	7656
	•	Vill. and P. O. Sanai, via Arambag, Hooghly.				Khaneli, Midnapore.	7657
i	Bankin Chandra Bandyopadhyay.	Vill. and P. O. Ramjihan- pur, district Midnapore.	7494	<del>,,,</del> ,	Goswami.	O. Mansuka, Midna- pore.	
ì	Gora Chand Adhikari	Vill. Bhuorah, P. O. Agunti, district Howrah.		633	Harı Pada Das	Baram Kulbari, P. O. Bar- Simulbari, Midnapore.	7670
)	Prabhakar Mandal	Shimuldihi, P. O. Barhara, district Birbhum.	7526	634	Jnan Ranjan Gupta	Tehpara, Jalpaiguri	7676
)	Muharamed Abdul Majid.	P. O. Bhabta, Murshida- bad.	7537		Bajrang Lal	3 Syed Sally Lane, Calcutta.	7684
l	Rama Presad Samanta.	C/o. Samanta Pharmacy, Raina, Burdwan.	7545	636	Sakti Pada Ray	Vill. Mashla, P. O. Alu- gram, police-station Bharatpur, Murshida- bad.	7689
}	Birendra Nath Ray	Vill. Takipur, P. (). Bara- belgone, Burdwan.	7546	687	Arabinda Nath Mitra	Vill. and P. O. Kaithau, district Burdwan, Kai-	7697
ŀ	Kalipeda Biswas	Radhanagar, P. O. Kamgachi, police-sta- tion Ranaghat, Nadia.	7555	638	Dibakar Ray	thau Medical Hall.  21/1/1 Dayaram Naskar	7718
i	Gostha Behari Jana	Talbandi, Midnaporo	7864			Lane, P. O. Ghusuri, Howrah.	

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639	Srikirshna Das Sur	Barnest, Dambhujatolla, Chandermgur, Hooghly.		660	Rames Chundra Chattopudhyay.	Vill. Dhakuria, P. O. Chandpura Bazar, district 24-Parganas.	7942
<b>64</b> 0	Ram Prasad Mahanta	Gobi spur, P. O. Gobra- pur, district 24-Par- ga ass.	7758	661	Nitya Gop d Majumdar		7946
641	Dhana Pati Mukhopadhy ay.	Vill. and P. O. Birchandra- pur, district Birbhum.	7775	662	Santosh Kumar Sarkar.	Vill. and P. (). Gopal- nagar, district 24-l'ar-	7955
642	Pannalal Bandyo- padhyay.	Ghoshpara, Haripal Hooghly.	7777	age		ganas.	<b>7</b> 4.*.
643	Mohaniai Nandi	Bhovmik Medical Hall, 72A Akhil Mistri Lane, Calcutta-9.	7785	663	Mira Chattopadhyay	C/o. Shr: Bishnupa la Chattopadhyay, \ ll. and P. O. Gopalnagar, 24-Parg mas.	795 <u>t</u>
644	Naros Chandra Son	Hatkhola, P. O. Chander- magar, district Hooghly.	7787	664	Ram Gopal Chaudhuri	Vill. Rampur, P. O. and police-station Gaighata, 24-Pargamas.	7965
845	Sudhir Kumar Mallik	P23 C. I. T. Road, Scheme No. XLIX, Calcutta-14.	7804	665	Pulin Hehari Samanta	Vill. Bhagwar.pur, P O. Shyampur, district Howrsh.	709.
<b>64</b> 6	Hatish Chandra Maiti	Vill. Radhaballavchak, P. O. Pitanbarchak, Malnapore,	7815	666	Sambhu Nath Mukhopadhyay.	Vill. and P. O. Pollm, Hooghly.	8005
647	Jeo Narayan Snigh	C/o. Shoo Dini Singh, Amrati Road, P. O. Shva.magar, Garulia,	7823	667	Satyeswar Manns	Vill. and P. O. Keshapat, via Panskura, district Midnapore.	8011
648	Kiran Chandra Mukhopadhyay.	24 Parganas.  Vill. Ichapur, P. O. Gobardanga-Ichapur,	7825	668	Becharam De	13 and 14 Jaynarayan Babu and Anauda Datta Lane, Hownsh.	8021
649	Gadadhar Das	24 Parganas.  Katwa Town, P. O.	7836	669	Birendra Nath Bera	5 Banchharam Mitra Lane, Konnagar, Hooghly.	803:
		Kistwa, district Burd- wan		670	Sailendra Nath Ray		803!
650	Phatik Chaudra Chattopadhyay.	Vill. Tolmpara, P. O. Shewli-Tolmpara, via Barrackpore, 24-Parga- na i.	7851	671	Sudhansu Sekhar Chakrabarti,		803;
651	Dma Bandhu Ray	Nikacip ira, Basirhat, P.O. and police-station Basirhat, 24-Pargamas.	7882	672	Shib Sankar Saha	29 Kali Charan Ghosh Road, Calcutta-2.	8031
652	Braja Gopal Santra	Vill. Mohampur, P. O. Shyamaundarpur, Putna, Midnaporo.	7884		Kali Charan Bandyo- padhyay.	Howrali.	8014
653	Dhirendra Nath Pal	C/o. Dr. N. N. Ghosh,	789			Keshapet, Midnapere.	8069
		Hatkhola, P. O. Chandranagar, Hooghly,		€75	Deben Sen	1A Ana, Saha Lane, Calcutt s.	807t
654	Anil Kumar Kapat	Vill. Fatipur, P. O. Sahi- pur, district 24-Par- games.	7996	676	Manomohan Kar	Daridra Bandhab Bhan- dar, 65/2B Beadon Street, Calcutta-6.	808(
<b>65</b> 5	Kahetru Mohan Basu	3/2/H/5, B. T. Road, Calcutta-2.	7917	677	Sambhu Nath Mitra	Vill. Biraty, P. O. Harin- Harinkhola, district Hooghly.	809(
656	Putul De	C/o. B. Gupta, 32/1 Upendra Ch. Banerjee Road, Calcutta-11.	7923	678	Gobindra Chandra Chattopadhyay.	Vill. Purash, P. O. Kanpore, district Howrali.	8117
657	Bhagabat Chandra Bandyopadhyay.	Vill. and P. O. Gobinda- pur, via. Khanturia, 24-Parganas.	7931	679	Hemanta Kumar Maiti	Vill. Kandapasra, P. O. ( Nandigram, district Midnapore.	8119
658	Dhirendra Nath Das	Vill. Dhaipur, P. O. Khorop, district Howrah.	7938			1/1 Bishu Babu Lane, 8 Calcutta-23.	B1 <b>2</b> 0
<b>65</b> P	Citendra Nath Biswas	C/o. Gangadhar Biswas Vill. Debipur, P. O.	7941	<b>6</b> 81 '	Tunuvo Rum	Cantonment Hospital, 8 Barrackpur, 24-Par- ganes.	3150
		Chandpara, 34-Par- ganas.		482 1	Balai Chakrabarti (	Chakgobinda, P. O. Sin- 8 gur, district Hooghly.	156

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ha Banerjee	l Lake Camp, Ladies Barrack, Calcutta-29.	8171	705	Bijay Kumar Santra	Vill. Dharanda, P. O. Shyamsundarpur Patna, police-station	8428
chadra Nath Sarkar	3 Matilal Colony, P. O. Sultanpur, Dum Dum, 24-Parganas.	8177			Pauskura, district Midnapore.	
santa Kumar Bera	Vill. Ektopur, P. O. Gopinathpur, district Midnaporo.	8183	706	Durga Pata Ray	Vill. Krishnanagar, P. O. Jangipara, district Hooghly.	8430
dananda Panda	Health Home, 10/4A Natabar Datta Row,	8185	707	Ganesh Chandra Pra- manik. Ratan Bhattacharyya	Vill. Kultikari, P. O. Sasti, district Howrah. Vill. Bugna, P. O. and	8437 8445
er Nath Bhat	Calcutta-12.  Vill. Delipur, P. O. Rai- ohak, district Howrah.	8211	100	Page 1911 Tillyddodd Tuel Y y m	police-station Gaig- ghata, district 24- Parganas.	0110
hindra Chandra Biswas.	C/o. Popular Laboratory, S. N. Banerjee Road, Barrackpur, 24-Par- ganss.	8225	709		Vill. Gopalpur, P. O. Ranmagar, via, Khantura, 24-Parganas.	8448
skuleswar Do	Biswakali Road, Asoko Nagar, 3/1, P. O. Asoko nagar, 24-Pargamas.	8239	710 711	Muktida Ranjan Mitra Narayan Das Do	Vill. and P. O. Kalyan- pur, district Howrsh. C/o. Doy Tailer X Co.	8462 8464
ibhu Charan Ray	Vill. Harishpur. P. O. Basirhat, district 24-	8247		GIU - Per es l Del	157 Cornwallish Street, Calcutta. Vill. and P. O. Paschim-	8467
t t to Thomas	Parganas. 75/7 Bassauthpera Lane,	8262	712	Shiba Prasad Pal	para, district Hooghly.	0401
chdananda Patta	P. O. and district Howrsh	0502	713	Manik Chandra Cha- krab <b>a</b> rti.	Vill. Dhuluk, P. O. Naba- gram, police-station Jamalpur, district	8478
varial Bisyns	Vill Ramchandrapur, P. O Chhygharia, dis- trict 24-Parganas.	8276	714	Hari Pada Patra	Burdwan. P. O. Kishmat Sivaram nagar, police-station Sutahata, district	8479
t Kutaluddin Mandal	Subdpur, P. O. Nam- nagar, via. Khantura, 24-Parganas.	8279	715	Dibakar Das	Midnapore,  P. O. Khagra, Rajsahi Colony, district Mur-	8484
wendra Nath Gayon	Gobinda Katin, P. O. dherkati, district 24- ganas.	8 <b>283</b>	716	Sankar Chattopa- dhyay.	shidabad. "Chatterjee Villa", Vill. Badra, Dum Dum	8509
sore Mohan Pra- manik	Vill. Kultikarı, P. O. Sasatı, district Howrah.		717	Uma Sankar Mallik	(Cantt.), Calcutta-28.  P.O. Andul-Mouri, Dakshinpara, P. O.	8517
samindra Nath Son gupta.	C/o. Tarak Bandhu Gupta, 4 Pallisri Co- lony, S. K. Deb Road, Galcutta 28.	8287	718	Kanhayalal Tandon	Howrah. 169 Chitta Ranjan Ave-	8527
dendra Nath Raha	Vill. Nagarthuba, P O Hijalpukuria, 24-Par- ganas.	8280	719	Rahamat Ali Molla	nue, Calcutta-7.  P. O. Polarhat, Vill. Tura- hadis, district 24- Parganas,	8550
rmalendu Panja	35 Narsingh Datta Roud, Howrah	8302	720	Hari Pada Sarkar	P. O. Sorisha, via. Diamond Harbour,	8552
a Kumar Chatto- padhyay.	Chatterjee, P O. Bahirkunja, Vill Talary, district 24	8333	721	Parumeswar Bera	24-Parganas.  Vill. Buraburdi, P. O. Parychali, district Midnapore.	8567
um Chandra Cha- krabarti,	Parganas.  Vill and P. O Gokarmen, destrict 24-Parganas.	8365	722	Manindra Nath Das	Vill. Arjibard, P. O. Parychali, district Midnapore.	8568
silia Nath Hazra	45 Baje Shibpur Road, Shibpur, Howrah.	8370	723	Probodh Kumar De	P. O. Plassoy (Mira Bazar), district Nadia.	8574
rva Kumar Khan	70/A Middle Road, Entally, Calcutta.	8387	724	Harendra Nath Datta	Mohanbati, P. O. Raiganj, district West Dinajpore.	8591
atul Chandra Sarkar	102/8 Tallygunjo Road, Calcutta-26.	8393	<b>72</b> 5	Rahindra Nath Datta	Vill. and P. O. Maithana, district Midnapore.	8584
thim Rajan Tagore	14 Kundu Lane, Bolga- chia, Calcutta-37.	8397	726	Gaur Narayan Das 🕳	Vill, and P. O. Sabra, district Midnapore.	8597

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	Tara Pada Patra	Vill. Nimkemodhar, P. O. Mohar, district Mid- napore.	8599	751	Subodh Chandra Pra- manik.	Vill. Madhab Basham, P. O. Amarshi, district Midnapore.
728	Nares Chandra Pal	Vill. and P. O. Baripur, Howrah.	8611	752	Satyan Kumar Da	Vill. Bataspur, P. () Baidyapara, Sibtala, Burdwan.
720	Surve Chandra Pal	Vill. and P. O. Baripur, Howrsh.	8616	753	Sasti Charan Do	Vill. Shyambazar, P. () Bankati, district Burdwan,
730	Sunil Ranjan Pal -	Vill, Bhagabanpur, P. O. Gopinathpur, district Midnapore.	8631	754	Abani Mohan Saha	P. O. Chakdaba, Katal pur, district Nadia.
781	Rakhal Chandra Pal	Vill. Bhawamipur, P. O. Gopinathpur, district Midnaporo.	8634	<b>7</b> 55	Parimal Chandra Cha- barti.	Ray Gupta Clinic, Suren dra Nath Batterpe Road, Barrackpore,
782	Bibekananda Chatto- padhyay.	Vill. Chak, P. O. Kulin- gram, district Burdwan.	8649	756	Abdul Rahim	24-Parganas. 19 Jaya Bibi Lano, Ghu
733	Anukul Chandra Sen	26A North Scaldah Road Calcutta-9.	8655			suri, Howrah.
734	Parul Bala Gango- padhyay.	C/o Hem Chandra Mitra. Shamnagar Kali Bari,	8658	757	Himansu Sokhar Bhunia.	Vill. Rajnagar, P. () Jalpai, district Mid- naporo,
<b>73</b> 5	Bishnu Pada Jana	24-Parganas.  Vill Purusothanpur, P. O. Iswarpur, police- station Nandigram,	8059	758	Priya Lal Dargupta	Bosepara, Anandanagar, Khalisahi, P. O. and police-station Chander nagar, Hooghly.
730	Parimal Kumar Dutta	district Midnapore.  Vill. Janadari, P. O. Gopinathpur, district	8061	759	Sanatan Mandul	Vill. Haranandabati. P. O. Bhaganbatipur. Hooghly.
737	Baikuntha Nath Biring.	Midnapore.  Vill. Purni, P. O.  Begunia, police-station  Mohannur. district	8664	760	Satyondra Prasad Jana.	Vill. Antilapara, P. () Anantapur, district Howrah.
		Mohanpur, district Midnapore.		761	Phani Bhushan Cha- krabarti,	58 Subhasnagar By Lane, Calcutta-28.
738	Rames Chandra Cha- krabarti.	Vill. Purum, P. O. Begu- nia, police-station Mohanpur, Midnapore.	8665	762		Vill. Ramchandrapur, P. O. Sherpur, distric
<b>73</b> 9	Ushapati Bandyopa- dhysy.	10 Uttam Charan Ghosh Lane, Salkia, Howrah.		763	Baidya Nath Jana	24-Parganas.  Vill. and P. O. Bagnan Howrah,
	Ram Prosad Gango- padhyay.	Vill. and P. O. Bhur- kunda, Hooghly.		764	Syod Khaliqur Rah- man.	Vill. Kalyampur, P. 0 Rasa, district Birbhun
741	Pramatha Nath Biswas.	94 Subhas Nagar Road, Dum Dum Cantt., Cal- cutta.		765	6 Balai Chandra Quila	16 Kapuriapatty Lan Serampur, Hooghly.
7 42	Nirmalendu Kundu	2/2A Adya Nath Saha Road, Calcutta-37.	8083	766	3 Gopal Lal Do	9A Khetra Dhole Lan Calcutta-5.
743	Rabindra Nath Ban- Bhattacharyya.	Vill. Balipara, P. O. Ban- gui, district Hooghly.	. 8691	76	7 Bhagirath Mandal	Vill. Pratapnagar, P. ( Bongaon, district 2 Parganas.
744	Nut Behari Chatto- padhyay.	Kalighat, Calcutta-26.		76	8 Kamala Kanta Kham rui.	
745		Nagar, district Howral	1,	76	9 Manik Lal Mandal .	. Vill. Chawbagan, P. C. Dhapa, Calcutta-39.
746	Narayan Chandre Bhattacharyya.	Vill, and F. O. Par dourswar, distric Burdwan,		77	0 Md. Amxed Ali Shaik	h Vill. Norepur, distr 24-Parganas.
74	<ol> <li>Baidya Nath Chakra barti.</li> </ol>	cutta-40.		77	l Bhakti Bhusha Sarkar.	-
74	8 Probodh Kumar Misra	Vill, Kumarpur, P. O Contai, district Mid napur.		77	2 Abdul Kader Khan .	Murshidabad.
749	Budys Nath Pul	Vill. Subash Nagar, P. C Bongaon, 24-Pargana		••		Chaighari, distr Murshidabad.
75	0 Sarabondhu Ray .	. Vill, Khoregachi, P. ( Punra, district 24-Pa- ganes.	). 87 <b>44</b> r-	77	73 Md. Moaxxem Hossai	n Vill. and P. O. Tenkar pur, via. Islamp district Murshidabac

rral	Name.	Address.	No.	Sorial No.	Name.	Address,	No.
No. 774	Mohim Chandre Konar	Vill. Chaitanpur, P. O. Malthrans, district Burdwan.	8907	796	Sudhn Kumar Maitra	Vill. and P. O. Karthasali vin. Purbasthali, dist- trict Burdwan.	9094
775	Raj Kumar Mukho- padhyay.	Khardalı, Goswamıpara, district 24-Pargunas.	8932	797	Ratusker Mand d	Vill. and P. O. Korekora, district Midn spore.	9111
776	Adhir Chandra Santra	Vill. Ramkrishuapur, P. O. Benapur, Chan-	8935	798	Saktı Pada Chardhuri	Vill, and P. O. Durgapur, district Burdwan.	9117
		danapara, district Howrab.		799	Sachindra N ith Chattopidhyav.	Vill. and P. O. Pamtras, district Howrah.	9161
777	Nani Gopal Chatto- padhyay.	10E Garpar Road, Calcutta-9.	8915	800	Bana Bilas Bandyo- padhyay.	Naraharipur, P. O. Garh- bota, Midnapore,	9164
778	Samluha Charan Cha- krabarti.	Vill, and P. O. Jaynagar, police-station Paulhla, district Howridi.	8954	801	Krishna Gopal Maiti	Vill. Simulas, P. O. Bhi mastr (Bazar), police station. Bhogwanpur,	9178
779	Manuadra Nath Kar Mahapatra.	P. O. Contai, Mid ispore	8956	802	Niranjan Kumar	district Midnaporo. Vill. Dingal, P. O. Dingal	9180
780	Suul Baran Mandal	Vill. Blokuta, P. O. Baganda, district Howish.	8972	002	Datta.	Umon No. XI, vm. Kharagpur, district Midnapore.	
781	Gunedhar Khaurah	Vill. Kharia, P. O. Pirpur, district Howrah.	8981	803	Indu Bhushan Das	Vill. Daspur, P. O. Lak- shimpur, district West	9188
782	Rahmdra Kumar Cha- krabarti.	Vill. Karar, Bagan, P. O. Bongnon, district 24-Parganus.	8985	804		Vill. Malibandi, P. O.	9192
783	Hona Basu	Bongaon, 24 Parganas	8987		p whyny.	Gurabari, district Hooghly.	
784	Girija Sankar Samo	Vill. Bhokutal, P. O. Baganda, district Howrah.	8992	805	Pasapati Jana	Jab Bishmipur, Vill. and P. O. Padkusri, police- station—Bhagwanpur, district Midnapore.	9193
785	Hom Chandra Ray	Vill. Kheregaehi, P. O. Punra, district 24- Parganus.	9005	806	Surendra Nath Mandal	Vill. and P. O. Bahadur- pur, district Midnapore.	
746	Mahadeb Chardra Manua.	Vill. Mallikbagan, P. O. Jujersha, police station Panchala, Howrah.	9018	807	Susil Kumar Biswas	Vill, Dakuria, P. O. Chandpara, district 24-Pargamas.	
747	Sankar Nath Deb	152 Makhla Govt. Colony No. 1, Makhla, Hooghly.	9032	808	Fakir Ahamod	Vill. Fazilpur, P. O. Beliaghatta Bridge, 24- Parganas.	
788	St. Fasm Uddin Ah- Ahmed.	Vill. South Kazipara, P. O. and police-station	9039	809	Sk. Shotiqull Islam	ZB 519 Badactala, Cal- cutta-15.	920
		Barmat, district 24- Pargains		810	Sukumar Chandra Dob	18 H/27 Belinghuta Roud, Calcutta	921:
749	Mand, Chandra Laha	Vill. Sibpur, P. O. Sar- baro i, via. Baruipur, district 24 Pargamis.	9011	811	Hom int a Kum w Summan.	Vill. Nakibaseu, P. O. Mangalamaro, district Midnaporo.	
790	Nares Chaudra Das	Paglarhat, P. O. Garda, district Jalpaiguri.	9050	812	Hari Pada Ray	Vill. Bagdanga, P. O Madhurkul, distric Murshidabad.	
791	Sanat-m Sahu	Vill. Mukutmampur, P. O. Ambikanagar, district Bankura.	9055	813	Jaladhar Acharvya	Vill. Iahalda, P. O. Egra district Middaspore.	, 923
792	Gour Hari Brahma- chari.	Sevashram, P. O. Vriodabier, district		814	Nisakat Chakrubarti	P. O. Nutanga ij, Dhok kraside, district Burdwan.	924
793	Tara Pada Phatta- char, ya.	Mathura.  Vill Astheria, P. O Pra- tappur, district Mid-	9073	815	i Mava Pыls Modak	Vill. Sikortose, P. O Nityanandapur, dis triet Burdwan.	923
		napore.		810	Mahadeb Chardra Sagnal.	Vill. Jharkul, P O Bhogpur, Midnaporo.	. 926
794	And Kumar Deb	Vill. and P. O. Gopal- nagar, district 24-Par- games.		817		Vill. and P. O Laupur district Birbhum.	, 927
795	Primod Bihari Kaiti	Vill. Harberis, P () Debhog, district Midnaporo,		919	8 Abbasa Pin Manma	l Vill. S. nathban, P. O Janchi, district West Dinajpur.	

Serial No.	Name.	Address.	No.	Serial No.	Name,	Address.	N
819	Sadhan Chandra Matt	police-station Chan- drakona, district	9291	842	Gour Hari Maiti	Vill. Char Kantapukur, P. O. Kantapukur, district Howrah.	9461
820	Satya Kinkar Chatto-	Midnapore.  Vill and P. O. Ram-	0293	843	Bibhuti Bhusan Mu- khopadhyay.	Vill. & P. O. Kholapota, district 24-Parganas.	947;
H21		sagar, district Bankura. P. O. Ghatal, district Midnapore.	9302	844	Sisir Kumar Datta	Gorabazar, P. O. Berham- pur, district Murshida- bad.	948(
822	Pal. Dibakar <b>Hajev</b> .	Vill. Bet Kundu, P. O. Geonkhali, Midnapore.	9319	845	Abdul Khalopno	Vill. Sekharpara, P. O. Habaspur, district	<b>94</b> 8:
H23	Ajit Kumur Do .	Vill Harbarea, P. O. Rama, district Burdwan.	9321	846	Chittaranjan Nandi	Murshidabad.  Sahid Colony, P. O. Panihati. police station, Khardah, 24-Parga-	948
824	Namadra Nath Sarkar	Kushna Kalibati, Bana- charibagan, Naba- dwip, Nadia.	9324	847	Sibada Basu	nas.  Vill. and P. O. Mandal- gram district Bur-	949
825	Probhakar Boler	Radhanagar Road, P. O. and district Burdwan.	9326	848	Amulya Chandra Baul	dwan.	950
826	Syod Abdul Latif	Vill. Tilabani, P. O. Lowdoha, district Burdwan.	9333	849	Golok Behari Mandal	Burdwan. Vill. Gohauri, P. O. Lal-	950
827	Homanshu Tewari	Bengal Paper Mill Quar- ters, P. O. Ranigani,	9350	850	Jiban Krishna Ghosh	garh, district Midna- pore.  Vill. and P. O. Gourhati,	952
828	Hardas Chattops	district Burdwan.  Netaji Road, P. O. Alipurduar, district	9351	851	Bhudhar Chandra	district Hooghly.  Vill. Mohanpur, P. O.	9522
cubes.	dhyay.  Satyadeb Sarior	Jalpaiguri.  Vill. and P. O. Indas,	937 <b>3</b>	852	Sarkar. Praphulla Kumar Das	Tiluri, didtrict Purulia.  Vill. and P. O. Khar, district Midnapore.	
829 830	Curudas Bagela	district Bankura.  Vill. Pal Bazar Colony, P. O. Blindreswar, district Hooghly.	9396	853	Phani Bhushan Kargupte.	Vill. Gangaprasad, P. O. Sekendan, Union No. 111, police-station Daspur, district	953(
831	Gares Kumar Raha	Vill and P. O. Shimulia, via. Bangaon, district 24-Parganos.	9401	854	Sasanka Sokhar Bandyopadhyay.	Midnapore.  Vill. Ranjapur, P. O. Sultempur, district	953
H32	Prayash Chaadra Datta.	Vill. and P. O. Dwar- hatta, district Hooghly.	9416	855	Sukhdeb Chattopadhya	Midigore.  Vill. Mostapur, P. O.  Sudpur, district Bur-	954
833	Sati Ranjan Acharyya	Vill, Gombirnagar, P. O. Ghatal, district Mid- naporo.	9427	856	Manik Chandra Mandal	dwan.  Vill. and P. O. Dahar-	954
834	Javanta Kunar Pal	Chatal, Mid rapore	9431	957	Donald Chater	kundu, district Hooghly	
835	Harı Pada Chaudhurı	Vill. Satblo, P. O. Kelomal, district Midnapore.	9132	857 858	Basudeb Chattopa- dhyay. Indu Blushan Das	Vill. Merish, P. O. Akna, district Hooghly Vill. Santipur, P. O.	954' 955
836	Nares Chandra	C/o. Mangobinda Chan- dra, P. O. Sribati, dis-	9435	,	11111 2111 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Mushaporo, district Hooghly.	000
		triet Burdwan.	9440	859	Mono Ranjan Chakta- barti	Vill. and P. O. Chiladangi district Hooghly.	9561
837	Niramaja Kuraar Dolai	Vill. Garbhua, P. O. Gurgram, district Midiapore.	9440	860	And Kumar Das	Vill. Sarbeswarpur, P. O. Purapara, district Murshidabad.	958]
	Nitya Gopal Dafadar	Vill. Khaenadda, P. O. Birchandrapur, district Birthum.	9441	861	Nimai Chand Ghosh	Vill. Murakata, P. O. Rampura, police-sta- tion Marayangarh,	9587
839	Durgapada Sahana	Vill. Kalla, P.O. Chatra ganj, district Midna- pore.	9453	862	Labany Kumar Mandal	district Midnapore.  Vill. Naushorgram, P.O. Narayanpur, district Birbhum.	9589
840	Nites Lad Detta	Saipala, P. O. Basirhat, district 24-Parganas	9456	863	Phani Bhushan Ray	Vill. Indra. P. O. Anur, district Hooghly.	9598
841	Pratap Chandra Giri	Vill. Khulabaria, P. O. Sadi Hat, district Mid- napore,	9461	864	Nıranjan Maiti	<b></b>	9 <b>62</b> 6

pal Jo.	Name.	Address.	No.	Senal No.	. Name.	Address	No.
þ.	Makhan Lui Karmakar	Vill. and P. O. Gushkara, district Burdwan.	9631	887	Dulal Chandra Ghosh	Vill. and P. O. Burskhati, district Howrah.	9778
66	Pranbandhu Dhara	Vill. and P. O. Chaipar, district Midnapore.	0633	888	Radha Nath Patra	Vill. Pakuria, P. O. Baishnabehak, dis- triet Midnapore.	9789
67	Baidya Nath Datta	75 Purna Mitra Palace, Calcutta-33.	9643	889	Md. Akram Khan	Vill. and P. O. Bajirpur, district Hooghly.	9802
68	Hukum Chand	C/o. Hari Ram Bhatta, 104 Mechua Bazar, Room No. 67, Calcutta	9644	890	Binay Krishna Mandal	Jana Seva Sanglus, P. O. Baidyabati, district Hooghly.	9803
69	Aloko Nath Lahiri	C/o. N. C. Talukdar, Vill. and P. O. Bhita, district Burdwan,	9653	891	Bibhuti Bhushan Klaura.		9815
70	Tulsi Churan Das Adhikari.	Bolda Bazar P. O. Bolda, police-station Narayangarh, Midna- pore.	9676	802	Basudeb Marti	Vill. and P. O. Palpara, district Midnapore.	9831
71	Prayash Chandra Dinda.	•	9686	803	Praphulla Kumar Sinha.	Vill. Kıshmatnukabar, P. O. Bhagwanpur, district Midnapore.	9832
72	Kalı Pada Jana	Vill. Bonlapuri, P. O. Bhagwanpur, district	9687	894	Sakhya Singha Das.	Vill and P. O. Bhekutis, district Midnapore.	9839
73	Radha Nath Pandit	Midnapore.  Vill. Ayma Barbaria,	9689	895	Ajit Kumar Sahoo	Vill. Klurishbary, P. O. Nazirbazar, dis- trict Midnapore.	9843
		P. O. Gokulpur, via, Patashpur, district Midnapore.		806	Dwijendra Nath Mukhopadhya.	7/1A Mohamlal Mitra Lano, Calcutta-4.	9848
74	Krishna Kumar	27/2 Baustalla Street, Calcutta.	9694	897	Md. Ahammed Ali Naiya.	Vill. Ronia, P. O. Thakuraniberia,, police-station Canning,	9849
75	Sant. Priya Ghosh	C/o. Dr Bidhu Bhushan Ghosh, Vill. Sevagram, P. O. Debuagar, dis- trict Jalpaiguri.	9709	898	Amar Nath Laha	district 24-Parganas.  70 T. C. Mukherjee Street, P. O. Rishra, district	9858
76	Prophulia Kumar Biswas.	Vill. Kalanchi, P. O. Ramnagar, district 24-Parganas.	9717	899	Dobi Prasanna Patra	Hooghly.  Vill. and P. O. Gurkjara,	9873
77	Md. Hayder Alı Mandal	Vill. and P. O. Baltı, district 24 Parganas.	9721	900	Makhanlal Chattopa-	district Burdwan.  11 Raja Rajnarayan	9883
78	Bharat Chundra Manna.	Vill. Sandhpur, P. O. Raynagar, district Howrah.	9722	901	padhyay. Satya Kinkar Ghosh	Street, Calcutta-9.  33 Acharjeepara Lane, P. O. Bally, district	9909
79	Suryya Kanta Biswas	Vill. Dhulawri, P. O. Natiol, district Mur- shidabad.	9734	902	Jamini Kanta Pancha- dhyai.	Howrah.  Vill. Pakhui, P. O. Purbamadhabpur, Midnapore.	9915
80	Kali Pada Manna	Vill. and P. O. Brindaha- chak, district Midna- pore.	9741	903	Amiya Kumar Maiti	Vill. and P Bibbisom- pur, district Midnapore	9921
31	Sunti may Mukho- padhyay.	58 Kasi Nath Chatterjee Lane, Sibpur, Howrah.	9748	904	Nitya Nanda Giri	Vill. Chirulia, P. O. Paniparub, district Midnapore.	9927
12	Debendra Kumar Bis- Biswas.	Vill. and P. O. Konnagar, district Hooghly.	9748	905	Ardhendu Sekhar De Hajra.	Mental Hospital, Man- kundu, Hooghly.	9928
83	Chandi Charan Sen	Vill. and P. O. Acklo- khuri, vis. Kendur, district Burdwan.	9755	906	Jhabermull Sarma	133 Beliaghata Road, Calcutta-15.	9959
84	Mahadeb Chandra Dhara.	Hatisal Bagicha, P. O. Jiakhali, police-station Panskura, district	9759	907	Debe Bijay Som	Vill. Sukur, P. O. Bantir, district Burdwan.	9963
15	Sudhir Kumar Ghosh	Midnapore.  Vill. Mahara, P. O. Uttar Ramnagar, district	9762	908	Amalendu Guha	C/o. Samar Chukrabarti, 25/B Lake Avenue, Culcuttu-26.	9975
36	Atul Chandra Maiti	Burdwan.  Vill. Satbalini, P. O. Pataspur, district Midnapore.	9763	909	Khagendra Chandra Ray.	C/o. Dr. L. R. Kaniraj, 18A Syama Charan Mukherjee Street, Calcutta-2.	9980

lerial No.	Name	Address.	No.	Serial	Name.	Addross,	
910 911	Subal Chandra Mandal Rebati Mohon Datta	(Innagachi, P. O. Nashati, district 24-Parganas, Vill. and P. O. Pansila,	9991 1004	934	Mukunda Ram Barai	Vill. Donachak, P. O and police station Mayna, district Midna	<b>4.</b>
912	Amala Kanta Khan	district 24-Parganas.  Vill. Ghoshbati, P. O.	1006	935	Dulal Chandra Arh	pore. P. O. Gamohara, Burdwan.	••
913	Раповывын Віямая	Bahara, pohee-station Kandi, Murshidabad. Vill. Champabaria, Colony No. 11, P. O. Bongaon, 24 Parga- nas.	1012	936	Rakhol Chandra Jana	Vill. Raksho Khali, F Plot, 1st portion, P. O. Brajaballavpur, police-station Mathura- pur, 24-Parganas.	,
914	Saroj Kumar Ghosh	Harmagar Colony, P. O. Gonfa, (Raihatı) 24- Parganas.	1017	937	Kalı Pada Kandar	Vill. Botulia Chaklalpur, P. O. Lalpur, Midna- pore.	
915	Jatindra Nath Samanta	•	1025	938	Jadab Chandra Sismal	Vill. Monaharpur, P. O. Madhabpur, dis- triet Midnapore,	
916	Pradyut Kumar Cha- krabarti.	173 Neteji Subhas Road, Howrah.	1027	939	Chum Lal Chakrabarti	Vill. Madhyahigla, P. O. Par Gopalnagar, dis-	
917	Dwijendra Nath Blu- duri,	Daugapara, P. O. Raha, 24-Parganas.	1052	940	Indra Bhushan Mandal	trict Hooghly.	
918	Panchu Gopal Chakra- barti.	Vill Borhampur, P. O. Sukdebpur, 24-Parga- nas.	1062			Panchla, district Midnapore.	,
919	Satya Charan Ghosh	113 Cornwallis Street, Calcutta.	1069	941	Md. Atiar Rahanan	Vill. Naldi, P. O. Rajon- drapur, district 24- Parganas.	
920	Lakshini Kanta Ray	Vill. Kasiadanga, P. O. Pratapnagar district 24-Pargamas.	1072	942	Bibekananda Paidit	Vill. and P. O Taki, Mamudpur, district 24-Parganas.	
21	Subal Kumar Das	12A/20 Kali Tara Basu Lano, Bohaghata, Calcutta-10.	1076	943	Praphulla Chandra Ray .	C/o. Ganga Charan Sen, Vill. Anandanagar, P O. Bhattanagar,	
22	Pulak Ranjan Patni	115 Narikoldanga North Road, Calcutta.	1081	941	Amulya Chandra Bar- man.	district Howrah.  Vill. Asudyour, P. O. Rantarakhat, district	
23	Dipak Ranjan Patni	C/o. Nopal Ch. Do. 115 Narikeldanga North Road, Calcutta.	1082	945	Rabindra Nath Chak-	Midnapore.  C/o. Aml Behari Chatt-	
24	Kanai Ial Ray	C/o late Namial Sadhu, Kah Tala Lane, P. O. Chandannagar, dis-	10083	946	krabartı. Kanti Bhushan Bhau-	orjec, Simultala, Bon- gaon, 24-Parganos, Vill. and P. O. Bagdogra,	
25	Anil Kumar Bhodra	trict Hooghly.  Vill. Bongaon, P. O.	10087	947	nik. Bhakti Bhushan De	district Darjooling.	
		Korarbagan, district 24-Parganus				charyya First Lane, Kalighat, Calcutta-26.	
26	Nitya Gopal Dutta	Vill. and P. O. Gaighata district 24-Parganas	10089	948	Sados Kumar Bandyo- padhyay.	Purulia	
27	Panchanana Chakra- barti.	Vill. and P. O. Nischinta pur, district Midnapore	10090	919	Jagan Nath Presad Gupta.	51 Madha Babu Lane, Ghusuri, Howrah.	
28 ]	Dibakar Char	Vill. and P. O. Santuri, district Purulia.	10093	950	Nagendra Nath Pra- manik	Vill. Ramchandrapur, P. O. Sutahata, dis-	
29 ]	Bansi Mukhipadhyaya	P. O. Momari, district Burdwan.	10096	951	Subal Chundra Mandal	trict Midnapore.  Vill. Melki, P. O. Ram.	
_	Priya Nath Son	38/14 Holgachia Road, Calcutta-37,	10103	952	Sekundar Ahmed .	eswarpur, Hooghly Vill and P. O. Bidhan	
31 ]	Rati Kanta Biswas	Ghusri Tr. Camp. police- station Malipachghara, P. O. Ghusuri, district Howrah.	10116	953	Bashnu Pada Do	Nagar, district Dar- jeeling. Vill Nischintapara, P.O.	1
2 1	Narayan Chandra Chakrabarti.	P. 23B Nopal Bhatta charyya First Lane,	10124			Someak, district How-rah.	•
33 ]	Ram Hari Kanrila	Kalighat, Calcutta-26. Vill. Nachipur, P. O. Bhagwanpur district Midnaporo.	10131	954	Sadananda Prasad	C/o. Chandika Prasad, 10/1 Abani Datta Road, P. O. Salkia,	

1	Name.	Address.	No.	Serial No.	Namo.	Address.	No.
	Samanta.	dopmothpur, P.O. Kesh- ramra, district Midna- pore.		977	Gobardhan Ray	Vill Chak Stradby, P. O. Dobaed, police station Panskura, district Midnapore.	10544
	Subal - Chandra Chakra barti.	-Vill. Manirampur, dist trict Hooghly.	-10307	978	Kalo Sona Da wa	Vill. and P. O. Gaurhati, district Hooghly.	10558
	Ramendra Nath Das	<ul><li>13C Jadu Pandit Road, Calcutta-6.</li><li>C/o. Syama Ch. Chakra-</li></ul>	10309	979	Naros Chandra Biswas	Bolgh rns Modeal Hall, 118 Fuder Road, Bolgharis, district 21-Parganas.	10532
	kusharti.	barti, Vill. Beliachatti, P. O. Gocharan, dis- trict 24 Parganas.		980	Md. Abdul Kader Mm	Huttala, P. O. Pandua, district Hooghly.	10573
	Narayan Chandra Sikdar.	15/16 Raja Manundra Road, Calcutta-37.	10326	981	Pabitra Kumar De	501 A Old Station, P. O Asansol, district Burdwan.	10581
	Apt Kumar Bhatta- charya.	Vill. Dingaldanga, P. O. Ga.ag.adharpur Bazar district Hooghly.	10331	982	Pulm Bohari Mukho- padhyay.	North Mouri, P. O. Andul Mouri, district Howrah.	10589
	Jogendra Mohan Saha	Vill. Garbhanga, P. O. Rampur, police-station Tufanganj, Cooch Bohar.	10350	983	Kalı Das Bhatta- charyya.	Vill. Korar Bagan, P. O. Bongaon, district 24-Parganus.	10599
	Sakti Pada Bandyopa- dhyaya.	Vill. Balarampur, P.O. Rangadih, district Purulia.	10352	984	Sambhu Nath Ban- dyopadhyay	Vill. and P. O. Panthat, district Howrah.	1060
	Blarat Chandra Bandyopadhyay,		10385	985	Abam Bhushan Palbay	Vill. Nandanpur, P. O. Budge Budge, district 24-Parg mas.	1061
	Mrityunpiv Bandyo padhyav.	Vill. and P. O. Baenria, district Bankura.	10396	986	Susil Kanti Ghosh	H. D. S. Longlong Chang- tingm, B. P. O. vin Mohokehung, N.H.T.A	
	Sitala Prasad Chatto- padhyay.	Vill. and P. O. Panuria, district Burdwan.	10400	987	Asıs Kumar Pal .	Assum  Vill, and P. O. Gushkora, district Burdwan.	1062
	Parbati Charan Datta	Allopathic Ousadhalaya, P. O. Nalhati, district Bubhum	10403	988	Guru Prasad Kamat	Globe Medi. Co., 6 Dhar- matala Street, Cal	1062
	Sumt Kumar Bandyo- padhyav.	Vill. Kanaspur, P. O. Nathati, district Bir- bhum.	10107	989	And Chandra Nandi	cutta-13.  Hali sahar Station Road, P. O Malancha, dis-	106;
	Muruh Dhar Pal .	Vill. and P. O. Bahula district Burdwan.	10408	990	Sk Nazoul Islam	triet 24 Parganas.  Vill. Bosolgachi, P. O.	
	Madan Mohan Ray	Vill. Bhatgonna, P. O. Dignagar, district Burd				Rajibpur, Habra, district 24-Parganus. Vill and P. O. Mandal-	
	lakshini Narayan Khatua.	wan. Paramanandapur, P. O. Sitala Parasananda-	10427	991	Kisori Mohon Mukho- padhyay.	gram, district Burdwan	1
		pur, Midnapore.		992	Kalı Pada Adhıkarı	Vill. and P. O. Dongara, district 24-Parganas.	1064
	padhyay.	tore, district Bankura	10448	993	Birendra Kumai Ban- dyopadhyay	Vill. Mampur, P. O. Nalhati, district Bu bhum.	1064
	Harondra Nath Sarkar	136 Chaitalpara Road, Bally, Howrah.	10450	994	Md. Namuddin	Vill. Chandnidaha, P. O. Jay Krishnapur, dis-	1067
	Praphulla Kumar Gangopadhyay.	Deshbandhupara, P. O. Siliguri, district Darj- jeeling.		995	Hari Pada Bhaumik	triet Murshidabiid.  Vill. and P. O. Pindrui, police station Pingla,	
	Jatindra Nath Maha- patra.	Haria Bazar, P. O. Haria, district Midnapore.	10466	996	Harı Mohan Medda	district Midnapore  Vill. Pum, P. O Galta,	1069
,	Asutohs Ray	Vill. South Sangar, P. O Prataphagar, district	10531	19360		Galta, district Hooghly	<b>7.</b>
	Ahamma 3 99	24-Parganus.		997	Suresh ('h sidra <b>Taraf</b> - dar.	Vill. Mathurapura, P. O. Majdia, district Nadia.	1066
•	Ahammad Hossain	Vill. Naprchak-Sahebna- gar, P. O. Belagachi Nasirpur, district Murshidabad.		098	Makhan Chandra Bhaumik.	Vill. Garhkaulpur, P. O. Mahisadal, district Midnapore.	

Nrial No.	Namo.	Address.	No.	Serial No.	Name	Addr <del>ess,</del>
099	Abam Mohon Sinha Ray.	Vdl. Chitanyapur, P. O. Dulinda, police-da- tion Beldanga, distract Murshidalaid.		1022	Amulya Kumar Ray	Vill. Ghurni (New Halderpara), P. O. Krishnanagar, district Nadia.
1000	Gopal Chandra Mohasta.	P. O. Mohitmagar, district Jalpaiguri.	10721	1023	Matilal R. Thacker	125/2 Cornwallis Street, Calcutta-4.
1001	Kalı Das Rakshit .	Vill. Mohirdanga, P. O. Bohar, polices-tation Memari, district Burd wan.		1024	Subodh Chandra Das	97 Bashdroni, New Government Colony, police-station Tolly-gunge, district 24-Parganas.
1002	Prabuddha Kumar Chakrabarti.	P. O. Sonarpur, district 24 Pargan is.	10761	1025	Amulya Kumar Basu	Jirakpur, P. O. Bhabla, district 24-Parganas.
1003	Natabar Sasmal .	Vill. Charpara, P. O Kanddhat, district Cuttack	10775	1026	Sambhu Nath Chakra- barti.	225 Netaji Subhas Chandra Basu Street, Calcutta-40.
1001	And Kumur Dace .	Vill Pourab, P. O. Gan- dharbapur, district 23 Pargamis.	10778	1027	Atul Chandra Maiti	Vill. Attar, P. (). Ashutmbarh, district Midnapur.
1003	Prabhas Chandra Bhattacharyyu.	Belpukur Road, Garden Reach, Calcutta.	10796	1028	Gangadhar Shaw	Vill. Basantapur, P. O. Dahijuri, district
1006	Janardan Mandal .	Vill. and P. O. Kalitha, district Birbhum.	10808	1029	Jatindra Nath Ghosh	Midnapur.  Vill. Patılachandra, P. O. Taki. district 24-Par-
1007	Nanda Gopal Mukho padhyay.	Vill. Nilla, P. O. Kala- talahat, district 24- Pargamas.	10818	1030	Mrstyunjay Das	ganas.  Vill. Chandpara, P. O.
1008	Sachindra Nach Pan- dyopadhyay	Vill Khorakulboria, P. O. Bagdah, district 24 Parganas	10820	1091	And Washing Making	Chandpara Bazar, district 24-Parganas.
1009	Sil das Mukhopadhyav	Vill. Sikta, P. O. Puman, police-station Polba,	10822	1031	Anil Krahna Majum- dar,	Vill. Bagangram, P. O. Tongra Colony, Via. Bangaon, 24-Parganas.
1010	Sisir Kumar Ray	district Hooghly.  Khalishakotapulli, P. O. Sultanpur, district	10833	1032	Praphulla Kumar Maiti.	Vill. Gogram, P. O. Ra- ghunathbari, district Midnapur.
1011	Rai Charan Chakra- barti.	24-Parganas. P. O. Burosibtala, Chin- surah, Hooghly.	10837	1033	Amiya Kumar Adhi- kari.	5 Ram Chand Mukherjee Lane, Baranagar, Calcutta-36.
1012	Kamala Ranjan Chakrabarti.	Vill. Hosanpur, P. O. Daugapur, district Murshidabad.	10862	1034	Manindra Kumar Singha.	Sejan Bagan Gali, P. O. Chinsurah, district Hooghly.
1013	Raj Kisore Chaudhuri	Tiluni, P. O. and district Bankura.	10883	1035	Jagadis Chandra Sarkar.	Vill. and P. O. Rampur, district 24-Parganas.
1014	Bhakti Pada Hati		10885			4 Ray Lane, Calcutta-7
1015	Alit Kumas Dutta	Mandalgram, district Burdwan. Vill. Koja, P. O. Amad-	10894	1037	Ramendra Nath Pal	Vill. Jagadanandapur, P. O. Bethuadahari, district Nadia.
		pur, district Burdwan.		1038	Golam Rosul Khan	4 Matijhil Lane, Calcutta- 14.
1016	Jitendra Nath Barik	Vill. Sandipur, P. O. Jyonagpur, district Howrah.	10908	1039	Santimay Ghosh	Vill. Madhabpur, P. O. Dhamapurkuria,
1017	Rathindra Nath Mukhopadhyay.	Vill. and P. O. Ghola, district 24-Parganas.	10914	1040	Syamsundar Bora	district 24-Parganas, Vill. Kushberia, P. O.
1018	Susil Kumar Pal	51/1 Beniatolla Street, Calcutta-5.	10927	***	V 11, 40 14 P	Fulswar, district Howrah.
1019	Mohammad Israil	Vill. and P. O. Santosh- pur, district Howrah.	10941	1041	Lalit Krishna Mandal	Vill. and P. O. Kuraar- ganthy, Chandhuri Chak, 24-Parganas.
1020	Siba Pranad Ray	Vill. Garbati, P. O. Arambagh, district Hooghly.	10967	1042	Shafi Ahmed	82 Toot Bagan, Kamar- hati, 24-Parganas.
1021	Rabindra Chandra Bhattacharyya.	32M Sahitya Parisad Street, Calcutta-6.	10973	1043	Asutosh Das	Vill. Ashariaband, P. O. Amarshi, district Midnapur.

, d	Name.	Address.	₩o.	B <b>eria</b> l No.	Name.	Address.	<b>N</b> 0.
4	Bankim Behari Sahoo	Vill. Purba Chalk, P. O. Nazer Bazar, Midna-	11116	1066	Harondra Nath Sautra	Tarakeswai, Hooghly	11204
		pore.		1067	Sudhir ('handra Mandal,	Vill. Ujan, P. O. Pingla, district Midnapore.	11305
5	Ram Manik Paladhi	Vill. and P. O. Irhpala, police-station Ghatal, district Midnapore.	11134	1068	_	·	11306
. В	Bhupes Chandra Chandhuri.	Vill. Sujapur, P. O. Suja- pur, district Malda.	11153	1069	Muran Mohan Adhi- kan	Vill. and P. O. Ihikra,	11320
17	Hamapada Saudhiki	Vill. Barnan Khali, P. O. Muziganja, district 24-Pargansa.	11159	1070	Sisupati Kolya	Howrah. Vill. and P. O. Ilnkra.	11321
B	Sachindra Nath Das	P. O. Kurator, via. Hetampur Rajbati, Vill. Krishnagar,	11162	1071	Raghu Nath Datta	police-station Amta, district Howell. 8 Bijaynugar, P. O.	11994
19	Abdul Maleque Gayen	district Birbhum.  Vill. Bishnumishrachak,	11163	1071	ragad Nava Patta	Madral, police-station Nathati, district 24-Parganas.	11830
	•	P. O. Jagirchak, police-station Mayna, district Midnapore.		1072	Hare: dra Nath Biswas	C/o. Balaram Biswas, Vill. Motiganj, P. O.	11343
50	Pares Chandra Cha- krabarti.	Vill. Manmohanpur, P. O. Chandpara Bazar, 24-Parganas.	11167	1073	Bogodo Behari Cha-	Bongson, district 24-Parganas. Vill. Milki, P. O. Hore.	11349
1	Swapan Kumar	/	11169		krabartı.	district Murshidabad.	
12	Acharyya.  Manmatha Nath Mandal.	Road, Calcutta 28.  Vill. Purusothampur, P. O. Gorasoli, district	11180	1074	Baridra Nath Patra	Vill. Purmua, P. O. Madjur, district Midnapore.	1135.
3	Kahırode Kumar Ray	Bankura.  Vill. Rupmarayanpur,	11186	1075	Bibekananda Sen- gupta.	4/IE Beadon Row, Cal- cutta-6.	11387
		P. O. Hindusthan Colliery, district Burdwan.		1076	Bhupendra Nath Bandyopadhyay.	Vill. Binala, P. O. Thalia, district Howrah.	11390
4	Pasupati Sarkar	Vill. Payagach, P. O. Pratapnagar, district 24-Parganus.	11201	1077	Satva Ranjan Mukho- padhyay.		11403
5	Md. Sabbat Ali Molla	Vill. Krishnamatı, P. O. Banmna, district 24-Parganas.	11204	1078	Chandi Charan Bandyo padhyay.	P. O. Hotsmpur- Rajbathi, district Birbhum.	11409
6	Mohuddin Ahmed	Vill. Kashnomati, P. O. Bamunia, district 24-Parganas.	11205	1079	Dhirendra Lal Deb	23 Lakmmarayan Road, Gorandanga, Dum Dum Cantt., Calcutta- 28.	11410
7	Sasadhar Dalapatı	Vill. Pakuria, P. O. Sanchuagachi, district Midnaporo.	11209	1 <b>0</b> 80	Thakur Das Ray	Flat No. 10, Block No. 1, C. I. T. Building, 35/2 B. T. Road, Calcutta-2.	11418
8	And Kumar Mukho- padhyay.	Vill. Bhaturia, P. O. Rajarhat, district 24-Parganas.	11215	1081	Santosh Kumar Karak	Vill. Khanjadapur, P. (). Mugkalyan, district Howrah.	11419
9	Sudhangsu Kumar Acharyya.	Vill. and P. O. Baidyapur, district Burdwan.	11220	1082	Subal Chandra Karmakar.	3 Nilmoni Mitra Street, Calcutta-6.	11428
O	Kalidas Pal	Vill. and P. O. Banipur, district Howrah.	11230	1083	Phani Bhushan Nag	P. O. Silda, district Midnapore.	11433
1	Ranajit Kumar Guha	10/3 Nilmoni Mukherjee Road, Salkia, Howrah.	11237	1084	Nityananda Mohanta	P. O. Mobiknagar, district Jalpaiguri.	11447
	Sarat Chandra Mandal	Aliganj, Midnapore	11261	1085	Notailal Ray	121 Heleghata Main Road, Calcutte-10.	11458
	Sk. Mahfougar Rahaman.	5 Narasingha Basu Lane, Howrah.		1006	Sudhir Kumar Dey- ashi.	17/2 Melinathpasa Laue, Salkia, Howesh.	11466
•	Jyotiswae Sen	Sarkar Medical Hall, 34/A Mahendra Sri- mani Street, Calcutta- 9.	11278	1087	Saileswar Ghosh	3 Benodial Ghosh Street, P. O. Alambazar, Calcutte-35.	11468
5	Benay Kumar Saskar	Kalinagar Gosh Colony, P. O. Krishnagar, distret Nadia.	11,990	1068	Md. Abdu Beri Mendel.	Vill. Ramaswarpur, P. O. Gopalpur, district 24-Parganas.	11472

Seria No.		Address.	No.	Seria No.		Address.
1089	Surendra Na Pradhan.	th Vill. Asthi, P. ( Khiskurds, distric Midnapore,	). 1147 <b>3</b> rt	1113	Saktipada Bandyo padhyay.	vill. and P. O. Ikrah, Burdwan.
1090	Harshabardhan Bhaumik.	C/> Ma unatha Chau dhuri, P. O. Panpari		1114	Suryya Kanta Ray	Vill. Dua, P. O. Pasany, district Midnapore.
1091	Durga Pada Ghosh			1115	Dwija Ranjan Chatto padhyay.	Vill. Paier, police-station Murari, district Birbhum.
1092	Marian Mariaha	Bagnapara, distric Burdwan,		1116	Parameswar Chakra barti.	<ul> <li>Vill. Harope, district Howrah,</li> </ul>
1(102	Disweswar Rundu	Vill. Bataspur, P C Baidyapur (Sibtala via. Tarakeswai district Burdwan.	),	1117	,	Majdia, district Nadia.
1098	Kshudiram Bandy padhyay.	o Vill. Atghara, P. O Jhakra, distric Midnapore.		1118	Lakshman Chandre Ray.	P. O. and Vill. Chotta Mollakhati, district 24-Parganas.
1094	Chintaharan Pal .	. Vill. Gholedigm, P. O Par-Syampur, district Hooghly.		1119	Mohini Mohan Mandal	Vill. Gochati, P. O. Sonakhalı, district Mıdnapur.
1095	Nirodisaras Ray	. Vill. Madhutaly, district Puroha.	11514	1120	Bankim Behari Maiti	Vill. Kalikakundu, P. O. and police-station Mahisadal, district
1096	Dobrasth.	a Vill, and P. O. Chapani, district Jalpaiguri, r Vill. Pihlipara, P. O.		1121	Hemanta Kumar Ray	Nimtita, district
008	Mandal.	Tangra Colony, district 24 Parganas.		1122	Sib Kınkar Mandal	Murshidabad.  P. O. Sian, via. Bolpur, district Birbhum.
viio	ok. Rustam Ali .	. C/o. Mr. Wazir Ali, Sreerampur Road, P. O. Garm, district 24-Parganas.		1123	Rakhal Krishna Jana	Jaganathpur, P. O. Jhawa, district Midna- pore.
099	Aswini Kumar Rana	Vill. and P. O. Harasan- kar, dustrict Midnapur.	11561	1124	Ajıt Kumar Chakra- bartı.	Vill. Kotalpur, P. O. & district Bankura.
	Bisweswar Mukho padhyay.	Calcutta-14.		1125	Kamal Kumar Basu	Canning Town, Vill. and P. O. Canning, district
	Sridem Chandre Tripathy.	Neradeul, district Midnapore.		1126	Narayan Chandra Jana.	24-Parganas.  Vill. Khanadihi, P. O. Brindabanchak,
102	Armya Kuma Chakrabarti.	r Vill. Amdahurn, P. O. Jinganj, district Murshidabad.		1127	Mukundalal Das	district Midnapore.  37/A Sastitala Road, police station Belia-
	Sibakali Majumdar	Nuclia.		1128	Bisweswar Kar	ghata, Calcutta-11.  4 Sambhu Chatterjee
	Chanes Chandre Pramanic. Indra Bhushar	P. O. Dhuhyan, Murshidabad.  Nabadwip, Nadie	11602	1129	Jayanta Kumar Namh	Stroot, Calcutta-12.  23/2 College Road, Cal-
	Chakrabarti. Gopul Chandra Datta	Vill and P. O. Srikhunda,		1130	Hem Chandra Ray	vill. and P. O. Kadanba- gachi, police-station
07 ]	Rasamaya Kar	Muhisudal, district	11620	1131	Jiban Krishna Jana	Barasat, 24-Parganas.  Vill. and P. O. Kakhuria- bari, district Midna-
08 ]	Panchanan Bandyo- padhyay.	Midnaporo.  Vill. and P. O. Digpar, district Bankura.	11622	1132	Pitambar Nayak	Vill. and P. O. Rudra- nagar, district 24-Par-
09 :	Bhabataran Bhatta- obaryya.	Vill. Ujan, P. O. Pingla, district Midnapore.	11 <b>63</b> 9	1133	Md. Moslehuddin Ahmed.	Vill. Pakda, P. O. Sarban, 1 district 24-Parganas.
	Bamai Chandra De 🕳	Nutanganj, Burdwan	11641	1134 ]	Debendra Nath Bandyopadhyay,	122/1 Sarkarpara Road, I P. O. Ghusari, district
11 J	lasoda Nandan Mul.hopadhyay.	C/o. J. D. Kumar & Son, Jharia, Dhanbad.	11656	11 <b>3</b> 5 J	Ram Ratan Sarayan	Howrah.
12 /	Amulya Ratan Datta	Vill. Kouri, P. O. Kouri, district Birbhum.	11657	1100 1	· · · · · · · · · · · · · · · · · · ·	Chittaranjan Road, P. O. 1 Raniganj, district Burdwan.

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d.	Name.	Address	No.	Seriel No.	Name.	Address.	No.
;	Tarananda Bhakta	C/o. Dulal Ch. Salia, 39/1A Girish Park North, Calcutta-6.	11893	1157	Sankar Kumar Mukhopadhyay.	Vill. and P. O Raipur, 1 C/o. Nishit Kumar Banerjee, Batanagar, district 24 Parganas.	1979
:	Barındıa Kumar Basu	Vill. Harmavi, P. O. Kodalia, police-station Sonarparia, 24-Par-	11894	1158	Sambhu Nath Patra	Vill. Poeul, P. O. Haur, 1 district Midnapore	1984
	Md Sadoqub Islam .	J.116 Ramnagar Lane,	11901	1159	Gajapati Mukho- padhyay.	10/1 Goaltuli Lane, l Calcutta-13.	11987
•	All Materials Interes	P. O. Garden Reach, Calcutta-24.		1160	S. M. Ghyasasuddin	Vill. Kachnan, P. O 11 Dhosa, district	1988
1	Ananda Mohan Mandal.	Vill. Dhanurat. P. O. Panchanan, district 24-Parganas.	11906	1161	Mriganka Sekhar Sasmal.	Vill Agengachha, P. O. 1 Bybattarhat, district	1989
ì	Khudiram Chatto-	Vill. and P. O. Singhu, district Birbhum.	11910	1162	Kisori Mohan Makhal	Midnapore Vill. Gopmathpur, P. O. 1	11995
ı	Sukumar Mandal	Purasattampur, P. O. Garushol, district Bankura.	11913			Dospur, district Midnapore.	
2	Mohammad Alabi Alam.	Vill. Poltarati P. O. Kolsur, district 24-Pargames.	11914	1163	Netai Chandra Biswas	P. O. Banarhat, district Jalpaiguri	12012
3	Gopal Chandra Pal .	Vill. and P. O. Ramjiban- pur. district Midna- pore.	11922	1164	Jatindra Nath Deb	Vill, Zuturganj, P. O. 1 Salbari, district Gooch Bohar.	2015
ŧ	Kartik Chandra Bagh	Vill. Donli-Sultanpur,	11925	1165	Harı Sadhan Gupta	Lokepur, Bankura l	2019
		P. O. Shukdebpur, district 24 Parganas.		1166	Mohan Lai Saha	C/o. Asutoch Bhatta- l charyya, Vivekanan dapur, Jalpaiguri.	12021
5	Ramapati Mukho padhy <b>ay</b> .	Vill Kandorepnagar, P.O. Kulakash, district Hooghly.	11931	1167	Kalımuddın Alımed		12038
3	Asutosh Chakrabartı	C/o. Bhabatosh Chakra- barti, P.O. Pillanchhat, Allenbari Tea Estate, Jalpaiguri.	119 <b>3</b> 4	1168	Sanatan Maiti		2041
7	Rajendra Nath Biswas	Bongaon Subhash Pally, P. O. Bongaon, district 24-Parganas.	11937	1169	Khoda Baksha	Natuanapara, P. O. 1 Saligram, district Nadia	12046
8	Ranajit Kumar Biswas.	C/o. Hazarılal Sinha, P. O. Bongaon, district 24-Parganas.	11941	1170	Barendra Nath Mandal.	Vill. Salboni, P. O. and [1] district Bankura	12049
þ	Aml Kumar Sikdar	C/o. Anusda Charan Sikdar, Vill. Champa-	11943	1171	Nepal Chandra Rakshit.	Vill, and P.O. Ramsagar, I district Bankura	2053
		bari, P. O. Bongson, district 24-Parganas.		1172	Baidyanath Datta	P. O. Nalhati, district 1 Birbhum	2055
,	Haripada Bhatta charyya.	Vill. Atharia, P. O. Pratappur, district Midnapore.	11947	1178	Amulya Kumar Das	Vill. Dakshin Pankhari, 1 P. O. Jankii, police- station Khjuri, Midnapore.	2061
	Golam Alı Khan	4/A Convent Lane, Calcutta-15.		1174	Bhut Nath Ta	Vill. Sowgram, P. O. 12 Amdahi, district	2065
2	Mahadeb Chakrabarti	Vill Ramehandrapur, P. O. Mohistikre, district Hooghly.	11978	1175	Kali Pada Mitra		2071
3	Nibendra Nath Ghosh	25 Nabakrishna Ghosh Lane, Serampore, Hooghly.	11974		Aswim Kumar Ray Chaudhuri.	Uliadanga, Calcutta-4.  Vill. Hastinapur, P. O. 1 and district Murahi- dabad.	2072
4	Susil Kumar Roy	Chandipur, Berugram, P. () and district	11975	1177	Gunendra Nath Ghosh		2088
		Burdwan.		ļ 178		Hatapgunj, P. O. I	2096
5	Santosh Kumar Samanta.	Vill. and P. O. Talpur, district Hooghly.	11976		Gani.	Murshidabad.	
6	Anil Chandra Halder	Vill. Chakkashipur, P. O. Bırlapur, district 24-Parganas.	11978	1179	Urres Chandra Bhaumik.	C/o. Anil Baran Majum- dar, 4/1 Bhukailash Road, P. O. Kidderpur, Calcutta-23.	12117

Rerial No.	N0me.	Address.	No.	Serial No.	Name.	Address.
1180	Kesab Chandra Ghosh Bhaumik.	Kalchini Basar, P. O. Hamiltanganj, district Jalpaiguri.	12125	1202	Bibhutı Ballabh Adhikari.	Vill. and P. O. Tilkhoya, 12 district Midnapore.
118!	Mohit Ranjan Gupta	P. O. Mainaguri, Jalpai-	12127	1203	Srimadhab Bhatta- charyya.	9/1 Ibrahim Road, Calcuta-23.
1182	Atul Krishna Majhi	Vill. and P. O. Amtoli, district 24-Parganas	12142	1204	Debendra Lal Thakur	19 Dr. P. N. Mukherjee 11 Road, Serampore, dist- rict Hooghly.
1183	Припипуну Das	Vill. and P. O. Tilkhoja, district Midnapore.	12163	1205	Manmatha Nath Das	Vill. Kultikri, P. O. H Panipasmul, district Midnapore.
1184	Amulya ('haran De	Vill. Fulgeria, P. O. Dibarpanda, police- station Narayangarh, district Midnapore.	12166	1206	Hem Chandra Naha	Vill. Bangi (Santi Colony), 13 P. O. Balurghat, West Dinajpur.
1185	Medau Mohan Das.	Sheoraphulli, Hooghly, C/o. Hara Badhuri.	18190	1207	Jatindra Nath Ghosh	Amlapara, Bongaon, P.O. 13 Bongaon, C/o. Dr. Ajit Kumar Banerjee, dist
1186	Parameswar Prasad Basak.	C/o. Anil Kumar Day, Vill. Ikarchala, P. O. Dhamtola, district West Dinajpur.	12194	1208	Amulya Kumar Datta	rict 24-Parganas.  14/B Birpara Lane, Callicutta 30.
1187	Praphulla Chandra Roy.	Ranaghat Coop. Camp, Block No. F, Room No. 90, Ranaghat,	12205	1209	Dhirendra Nath Biswas	10/1 Kamarpara Lane, 12 Calcutta-36.
1188	Dulip Kumar Ray	district Nadia.  3/1 Padma Roy Lane,	12210	1210	Nani Gopal Bhunia	Vill. Dhusis, P. O. 12 Iswarpur, district Mid- napore.
1189	Mul Krishna Das	Howrsh.  Vill. Dharampur, P. O. Gendabari, district West Dinajpur.	12213	1211	Nani Gopul Saha	C/o. Dr. N. G. Saha, 1; P. O. Barpeta Road, district Kamrup, Assam.
1190	Rangit Kumar Sen	32 Russa Road (South), Calcutta-33.	12217	1212	Rabindra Nath Ray	36 Christopher Road, 12 Calcutta-14.
†10r	Md. Kalımuddin 🕳	C/o. Ghanashyam Sinhs, Vill. and P. O. Jasra, district Midnapore.	12233	1213	Md. Mozammel Hoque	Vill. Jarhaikati, P. O. 1: Baduria, district 24- Parganas.
1175	Abhay Pada Chakra- barti	Vill. Kalisshar, P. O. Dehati, district Midna- pore.	12227	1214	Surendra Chandra Das	16/3A Baghbazar Street, I: Calcutta-3.
1193	Clutterenjen Bhaduri	Palpara, P. O. Mankunda, district Houghly.	12258	1215	Binode Behari Jana	Vill. Jagatpur, P. O. 11 Syamsundarpur, Patna, Midnapore.
1194	Achustya Kumar Barman.	P. (). Bhadrakali, district Hooghly.	12258	1916	Bhabataran Muiti .	Vill. Boulkhabi, P. O. 15 Bauria, district Howrah.
1196	Rasık Chandra <b>Das</b>	C/o. Dr. S. C. Datta, 33 Grey Street, Cal- cutta.	12260	1217	Bhagaban Chandra Misra.	Vill. and P. O. Bauria. 1 district Howrah.
1196	Sudhir Ranjan Sil	Cooper's Camp, Ranaghat, Block DB. Hat No. 61,	12271		Gengu Prasud Sarker	15 Harrison Road, 1: Calcutta-9.
1197	Nobal Chandra Bhuim	Nadia.  Vill. Nirbhaypur, P. O.	19972	1319	Digendra Nath Kundu	42A Beniapukur Road, 1: Calcutta-14.
••••	-10/10/ because a suspense	Khanchi, district Mid- napore.	12210	1290	Ram Kraskna Sen Gupta.	Vill. and P. O. Molian, 124 Bankura.
1198	Surendre Nath Karan	Vill. Dakshin Kalamdan, P. O. Krishnanagar, district Midnapore.	12284	1221	Ajodhya Prosad Saha	Vill. Jinganj, Kasiganj, 1: C/o. Redhaseman Saha, Murshidabad.
1199	Lakshmi Pada Das	Vill. Ghatbaor, P. O. Dharmapukuria, dist- riot <b>64-</b> Farganas.	12289	1222	Prabhat Chandra Das	Vill. and P. O. Mosat, 1: district Houghly.
1800	Ajit Kumar Mandal	Vill. Mandalpara, P. O. Chandpara, police-	12291	1223	Birendra Chandra Sarkar.	P. O. Hojai, Gobinda- 12 pally, district Now- gong, Assam.
1801	Himlet Per	Parganas.	1000-	1234	Panchanan Biswas	17 Baldeopara Road, 12 Caloutta.
1 <b>9</b> 01	Hirgist Das	C/o. S. K. Haldar, 21 Durgacharan Doctor Road, Calcutta-14.	12307	1225	Narayan Chandra Saha.	\$5 Ramial Agarwala Lane, 19 Calcutte-50.

Name	Address					
	Autop	<b>376</b> .	Serial No.	Name.	Address.	No.
Mukunda Lal Ray	C/o. Dr. G. S. Sadhu, P. O. Churulia, district Burdwan.	<b>1346</b> 7	1248	Bishnu Pada Chatto- padhyay.	Vill. and P. O. Bipruna- para, district Howrah.	12028
Tara Pada Bandyo- padhyay.	Vill. Beharipal, P. O. Rashaors, district Hooghly.	12460	1249	Akshay Kumar Sarkar	pathy, police-station Rhadreswar, P. O. Telmipara, district	12638
Aswini Kumar Das	C/o. Upendra Nath Das, Chawmatha, P. O. Burasibtala, Chinsurah, Hooghly.	12461	1250	Md. Abdus Sattar	Vill. Karanga, P. O. Beara, district 24- Parganas.	12645
Santi Bhushan Chakra- bartı.	Vill. and P. O. Pansilla, via Sodepur, 24-Par- games.	12481	1251	Chitta Ranjan Mukho padhyay.	71/l Girish Ghosh Road, P. O. Belur, district Howrsh.	12654
Md. Subid Molla	Vill. Kachua, P. O. Dora, district 24-Parganas.	12490	1252	Bishnupada Shaw	Vill. Fingagachi, P. O. Maja, district Howrah.	12655
Gouranga Kınkar Khan	station Ranibandh,	12522	1253	Bhaskarananda Das	Radha Pharmacy, Gauhati, Assam.	12657
Jyotish Chandra Ghosh	Bankura.  Vill. and P. O. Kajlagarh,	12526	1254	Jiban Krishna Mallik	C/o. Jagnoswar Sarkar, Vill. Nonanatpara, P. O. Barrackpur, dist-	12658
Mahendra Nath Biswas		12548	1255	Sadananda Malakar	68 Deshabandhu Road, Alambazar, Calcutta-35.	12661
Rajondra Nath Sen	Vill. Amkola, P. O. and police-station Gaighata, district 24-Parganas.	12551	1256	Bhupati Nath Ghosh	C/o. Dr. D. P. Banerjor, P. O. Basurhat, district 24 Parganas.	12667
Nam Gopal <b>Majumdar</b>	Clo. Anti Kr. Ray, 6 Kripa Nath Datta Road, Calcutta-2.	12553	1257	Harendra Nath Sarkar	Vill. Madna, P. O. Nurpur, district Mur- shidabad.	12681
Rabindra Nath Pal	Vill. Bagri, P. O. Digsui, district Hooghly.	12556	1258	Rashmay Pal Chaudhuri.	"Sarat Bhaban", Subhash Pally, Siliguri,	12689
Benu De	Vill. and P. O. hemta- bad, Thakurpara, dist- rict West Dinajpore.	12557	1259	Gopal Chandra Haldar	Vill. Kripakhalı, P. O. Mraganj, district 24-	12691
Jagneswar Das	C/o. Ratm Kr. Ray, 6 Kripa Nath Datta Road, Calcutta 2.	12564	1260	Harendra Nath Mandal		12694
Apt Kumar Pal	Vill. Sorpur, P. O. Contai, district Midnapore.	12560	1261	Satyendra Nath		12695
Abani Chakrabartı .	Vill. and P. O. Tajpur, via Amta, district Howrah.	12567		Chattopadhyay.	Ichapur, district Nowabgunj.	
Sa huda Nath Samanta.	Vill. and P. O. Pıfa, 24-Parganas.	12568	1262	Abdul Rahim Mandal	P. O. Gopmathpur, Vill. Sundipur. district Mur- shidabad.	12696
Sudha Ranjan Deb	C/o. Dubil Ch. Arh, P. O. Ghuskara, district Burdwan.	12595	1263	Ajit Kumar (lupta	Vill. Gangaprasad, P. O. Nokendari, district Miduapore.	12698
Monorama Guchait	Vill. and P. O. Dakshin Mayna, district Mid- napore.	12501	1264	Madan Moban Pal	Vill. and P. O. Bagila, Burdwan.	12720
Radharaman Ray	C/o. Sudhir Chandra Kunar, 241 Chittaran- jan Avenue, Calcutta.	12594	1265	Banamali Senapati	C.o. Ranjan Pharmacy, P. O. Belda, district Midnapore.	1 <b>2721</b>
Ratneswar <b>Maj</b> umdar	P. O. Lumding, district Nowganj, Assam.	12509	1266	Sreepati Charan Mandal.	police-station Bhaga- banpur, district Midna-	12736
Md. Morbuddin Sarker	Vill. Podmabila, P. O. Bithari, district 24- Parganas.	12609	. 1367	Prabhakar Das	·	12743
Sachidananda Maji	Vill. Adampur, P. O. Banamali Chatta, district Midnapore.	19622	1968	Nandadulal Bhatta- charyya.	17 Bhawanipur, P. O. Kharagpur, dsitrict Midnapore.	12752
	padhyay.  Aswini Kumar Des  Santi Bhushan Chakrabarti.  Md. Subid Molla  Gouranga Kinkar Khan  Jyotish Chandra Ghosh  Mahendra Nath Biswas  Rajendra Nath Ben  Nam Gopal Majumdar  R.bindra Nath Pal  Benu De  Jagneswar Das  Ajit Kumar Pal  Ajit Kumar Pal  Sa huda Nath Samanta.  Sudha Ranjan Deb  Monorama Guchait  Radharaman Ray  Ratneswar Majumdar  Md. Morbuddin Sarker	Aswini Kumar Das	padhysy. Rashaors, district Hooghly.  Aswini Kumar Des C/o. Upondra Nath Das. Chawmatha, P. O. Burasibtala, Chinsurah, Hooghly.  Santi Bhushan Chakrabarti. Vill. and P. O. Pansilla, via Sodepur, 24-Parganas.  Md. Subid Molls Vill. Rudra, policestation Ranibaadh, P. O. Ambikanagar, Bankura.  Jyotish Chandra Ghosh Vill. Rudra, policestation Ranibaadh, P. O. Ambikanagar, Bankura.  Jyotish Chandra Ghosh Vill. and P. O. Kajlagarh, district Midnapore.  Mahendra Nath Biswas Vill. Amkola, P. O. and policestation Gaighata, P. O. Kaipukuria.  Rajendra Nath Sen Vill. Amkola, P. O. and policestation Gaighata, P. O. Kaipukuria.  Rajendra Nath Pal Vill. Amkola, P. O. and policestation Gaighata, district 4-Parganas.  Nam Gopal Majumdar C. Anti Kr. Ray, 6 Kripa Nath Datta Road, Calcutta-2.  Rabindra Nath Pal Vill. Bagri, P. O. Digsui, district Hosgily.  Beau De Vill. and P. O. homtahad, Thakurpara, district West Dinajpore.  Jagneswar Das C. Ratim Kr. Ray, 12567 kord, Calcutta-2.  Apit Kumar Pal Vill. Sorpur, P. O. Gontai, district Midnapore.  Abani Ghakrabarti Vill. and P. O. Tajpur, via Amta, district Rowah.  Sa huda Nath Nill. and P. O. Pifa, 12568 (Arraganas.)  Sa huda Nath Vill. and P. O. Dakshin Mayna, district Midnapore.  Radharaman Ray Clo. Bubl Ch. Arh, P. O. 12585 (Burdwan.)  Monorama Guohait Vill. and P. O. Dakshin Mayna, district Midnapore.  Radharaman Raj Clo. Sudhir Chandra Kumar, 241 Chittaranjan Avenue, Calcutta.  Ratneswar Majumdar P. O. Lumding, district Nowganj, Assam.  Md. Morbuddin Sarker Vill. Podmabila, P. O. Bithari, district 24-Parganas.  Sachidananda Maji Vill. Adampur, P. O. 19632	Tara Pada Handyo-padhyay.   Vill. Baharpal, P. O.   12460   Rashaors, district   Rashaors, district   Rashaors, district   Rashaors, Hooghly.   1250   125	Tara Fada Randyo- padhyay.  Rashabara, Ristrict Hooghly.  Aswini Kumar Das. C. C. Upendra Nath Das, Charmatha, P. O. Bureabhtala, Chinestrab, Hooghly.  Nanti Bhushan Chakra- batt.  Vill. and P. O. Panailla, Batter P. O. Bureabhtala, Chinestrab, Hooghly.  Vill. and P. O. Panailla, State Chinestrab, Hooghly.  Vill. Skochus, P. O. Dora, district Al-Pasganas.  Gouranga Kinkar Khan  Vill. Rudra, police- stataton Ranibandh, P. O. Ambikanagar, Bankura.  Jyotsah Chandra Ghoeli Vill. and P. O. Kajlagarh, district Midnapore.  Mahendra Nath Baswa Vill. Deopul, police- station Gaughata, P. O. Kajukuria.  Rajendra Nath Sen. Vill. Amkola, P. O. and police-station Gaighata, district 24-Parganas.  Nam Gopal Majumdar (*/o. Ant. Kr. Ray. 6 Kripa Nath Datta Road, Calcutta-2.  Roductra Nath Pal. Vill. and P. O. Domta- bad, Thakurpara, dist- red West Dinajpore.  Jagnoswar Das. C./o. Ratin Kr. Ray. 46 Kripa Nath Datta Road, Calcutta-2.  Aju Kumar Pal. Vill. and P. O. Dajeur, district Midnapore.  Jagnoswar Das. C./o. Ratin Kr. Ray. 46 Kripa Nath Datta Road, Calcutta-2.  Aju Kumar Pal. Vill. and P. O. Tajpur, via Amta, district Howwah.  Sashuda Nath Namanta. Vill. and P. O. Pagau, district Midnapore.  Vill. and P. O. Pagau, district Midnapore.  Vill. and P. O. Dajeur, via Amta, district Howwah.  Sashuda Nath Namanta. Vill. and P. O. Dajeur, via Amta, district Howwah.  Sashuda Ranjan Deb. C./o. Sudhir Chandra jan Avenne, Galeutta.  Rathoswar Majumdar  P. O. Lumding, district Nowganj, Assam.  M. Moorbuddin Sarker  Vill. and P. O. Dakshin Mayna, dastrict Mid- najoor.  Radharanan Ray. C./o. Sudhir Chandra jan Avenne, Galeutta.  Rathoswar Majumdar  P. O. Lumding, district Nowganj, Assam.  M. Morbuddin Sarker  Vill. Adampur, P. O. Bassamali Chasta.  Sachidananda Maji . Vill. Adampur, P. O. Bassamali Chasta.  Sachidananda Maji . Vill. Adampur, P. O. Bassamali Chasta.  Sachidananda Bastic.  Sachidananda Bastic.  Sachidananda Maji . Vill. Adampur, P. O. Bassamali Chasta.  Sachidananda Bastic.  Sachidananda Bastic.  Sachidananda Bastic.  Sachid	Terra Pada Raendyo- paddhyay.  Raenderson, districte Rooghly.  Roerini Kumar Das . Clo. Upendra Nath Das. Goldwarmatha, P. O. Burasafithala, Chinemrah, Hooghly.  Roerii Bhushan Claskra- blastri.  Roerii Bhushan

Serial No.	Name.	Address.	No.	Serial No.	Name.	Address,	1
1269	Satis Chaudra Nayak	Symmehak. district	12770	1289	Jatindra Nath Pal	Vill. and P. O. Palba, Hooghly.	128
1270	Md. Kasham Alı	Midnapore.  Vill. Angurson, P. O. Pindira, district Burd-	12778	1290	Kali Pada Adhikari	Mahaprauntala, P. O. Shikarpur, district Nadia.	12
1271	Kamalendu Deb		12784	1291	Nanigopal Ray	Vill. Arajuri, P. O. Jeerhira, district Ban- kura.	12
1272	Gosta Behari Kayal	Cooch Behar.  Vill. Barkhah, P. O. Sarish, police-station Falta, district 24-	12787	1292	Kailas Chandra Mahata.	Vill. Muniada, P. O. Sılda, district Midna- pore.	
1273	Byomkesh Ranjan Rana.	Parganas.  Vill. and P. O. Kiarana, district Miduipore.	12797	1293	Nirmal Chandra Mandal.	Gobordaha, P. O. Naba- gram Sikipure, district Howrah.	
1274	Santi Charan Adhikarı	Vill. Olampara, P. O. Agunshi, district How-	12809	1294	Sakti Pada Pramanik	Vill. and P. O. Margram, district Murshidsbad.	lí
1275	Gobinda Prasad Pati	rah. Vill. Ursal, P. O. Angua, police-station Dantan,	12819	1295	Syama Pada Susmal	Vill. Dihipalea, P. O. Chetuarajnagar, Mid- napore.	
1276	Praphulia Kumar Jana	district Midnapore.  Vill. and P. O. Egra, district Midnapore.	12823	1296	Bishnu Pada Bhatta- charyya.	Murutia, P. O. Balia- danga, police-station Karımpur, district Nadia.	ı
1277	Narayan Chandra Sarkar.	Vill. Ruis, P. O. Bandi- pur, district 24 Par	12827	1297	Nanda Kumar Das	Vill. and P. O. Bolpur, district Birbhum.	1:
1278	Krishna Pada Ghosh	garms.  Vill. Januful, P. O. Halthuba, district 24-Pargamas.	12832	1298	Bongolal Das	Vill. and P. O. Sonapur- hat, police-station Chapra, district West Dinajpur.	ı
1279	Birendra Kishore Majumdar.	Bijoya Kutir, Elam Shirtida Road, Deara- para, P. O. Nabadwip,	12833	1299	Biswa Nath Haldar	Dharamtala Lane, Malo- para, P. O. Krishnagur, Nadia.	
1280	Anadi Charan Bandyo	district Nadia.  Old Banksimula Colliery, P. O. Characpur, Burd-	12846	1300	Panchkarı Pal	Vill. Kayrapur, P. O. Bonpas, district Burd- wan.	
1281	padhyay.  Asoka Kumar Maiti	van.  Vill. Boulkhali, P. O.	12848	1301	Md. Hossan	Vill. Salpatra, P. O. Manikpara, district Midnapore.	
•	The second secon	Baura, district How-rah.		1302	Pareslai Pai	C/o. Babu Matılal Pal, P. O. Contai, district Midnapore.	
1282	Kalı Pada Acharyya	Vill. Chirulia, P. O. Pariparul, district Midnapore.	12840	1303	Bhabataran Chakra- barti.	P. O. Aslandtala, police- station Nandigram,	
1283	Balaram Jana	Vill. Jarmbar, P. (). Patarpur, district Midnaporo.	12855	1304	Narendra Nath Koley	Vill. and P. O. Rashpur, district Howrah.	1
1284	Bhabesh Chandra Das	Jaladipur, Cossinagar, district Murshidabad.	12864	1305	Md. Nazrul Islam Khan.		
1285	Gopal Moktau	Pashok Tea Estate, P. O. Tista Bridge, district Darjeeling.	12865	1306	Sunil Kumar Sarkar	Murshidabad.  44 Debendra Chandra De Road, Calcutta-15.	1
1286	Gobinda Chandra Munai.	Vill. Chakbhabani, P. O. Balurghat, West Dinajpur.	12869	1807	Kamalakanta Ray	Vill. Aidhagram, P. O. Mejia, district Bankura	
1287	Dines Chandra Sarkar		12879	1308	Amiya Kumar Das	Kundalia, P. O. Chab- ghati, district Murshi-	1:
1288	Amulya Kumar Modak	Paul & Co., P. O. Alipurduar, district Jalpaiguri.	12887	Calcut	ta, the 1st April 1962.	dabad.  B. N. DATTA,  Registrar.	

EDUCATION DIRI	ECTO <b>R</b>	ATE		Roll No.	Namo	• *	D	ivision.
OF THE CHIEF INSPECTO	R FOR Y	YOMEN'	EDUCA-	Khantura G	iris' H. E. School, P. O nas.	. Khantura, di	ra, district 24-Parga	
Dated		064.		F. 48	Taru Bala Haldar	• •		11
1tioned candida	tuu ara	declared	to have	F. 44	Gouri Rani Ghosh	••		11
ne Lady Brabourne Needle V neld in 1963 :—	Vork Fin	al Diplon	na Examı-	F. 45	Lakahmi Debi Adhika	rı	•	11
ROLL—24-PARGA	NAS.			F. 47	Kumkum Mukherjee		•	11
o. Name.		;	Division.	F. 48	Annapurna Bhattache	•	•	П
Factories Women's Well	are Asso	ciation ?	io. 2, The	F. 49	Gitanjalı Dutta (Sıkda	ır) .	• •	111
Park, Ichap	ur.		1	F. 50	Bhagabati Modak	••		11
Renu Mitra	•	• •	11	F. 52	Tulsi Bhattacherjee	• •	•	i
ipur Annusiiani, P. O. Ichap	ur, <b>dist</b> ri	et 24-Par	ganas	Arya Samit	l Nari Slipa Kendra, Calcutta:		Road,	Behali
Jyostna Chatterjee	••	••	11	F. 53	Sipra Santra			11
pur Giris' High School, Nor	th Hand	24-Parg	anas.	F. 54	Mallicka Doy			11
Mamata Modak			11	F. 55	Na Das			1
Snigdha Majumder			111	F. 56	Minati Sarkar			ĭ
Chinu Dutta			II	₹. 57	Basanti Chakravarty			I
Anıma Dam			11	F. 59	Manabi Chandra			11
Jaya Bhattacharjee			111	levre-man I	Achila Samiti, N. R. Si:	man Onedan H		
Bola Nag			11	royrampur r	Chatterjee Road, Behi			ocnara:
				F. 61	Mallika Chodhuri	•		11
alpukur Mahila Silpa Man district 24-Parg		. Taipui	wr,	F. 62	Aparna Pal			П
Bhabani Sarkar			11	Sarsuna Nar	i Sanskriti-O-Silpagar, i mali Naskar Road, Bol			11 Band
ore Mahila Upa Samiti, W. Gommittee, Station Road, Ba				F. 63	Sarbani Banerjee			Ш
. Manju Dey			II	F. 64	Lakshmi Rani Roy	••		ш
Suniti Bhattacharjee			11	F. 66	Jyotarmoyee Goswami		••	11
. Aparna Moulik Gupta			n	Bree Ma Sa	radmoni Mohila Vidyap	ith. Sree Ran	. Krish	na Pati
Dipti Das .			11 ;		ahendra Banerjee Road			
Swapna Das			11	F. 70	Anita Bhattacharjee	••		111
Reba Roy Choudhury			11	F. 71	Nandita Adhikarı		••	11
Puspa Amh			11	, Bizpur Mohi	ia Silpa Siksha Kendra		d, Kanc	hrapar
. Bandana Jana			11	<b>N</b>	24-Pargi	inas.		-
Sovana Upadhya			n	F. 72 .	Subarna Tawari	• •	••	н.
Anima Ghatak			11	F. 73	Kalpana Bhowmiek	• •	••	11
Rani Banerjee			11	E. Fx. 74	Manjusree Narkar	• •	••	11
. Nandita Mondal			11	Ex. F. 75	Prita Som	•	• •	11
ipa Sikshalaya, P. O. Hizalp	akurie 4	intriot GA	. Darrenes	F. 76 .	Santi Biswas	••	••	11
			II "	F. 78	Anuna Biswas	••	• •	[]
Ajita Datta Roy	••		II ,	F. 80	Joytsun Das	••	••	11
Meera Mukherjee	••	••	11	Kalitara M	lahila Kutir-O-Bayam Kanchrapara, 2	Silpa Proti: 4-Parganas.	rthan,	Jonepu
Rama Das Gupta	••	••	II	F. 81	Parul Ganguly	_		11
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<ul> <li>Abha Chakrabarty</li> <li>Archana Bhattacharjee</li> </ul>	••	••	11 ,	F. 82	Parul Saha			11

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		Fingopara Mohi	la Samity.	ı			Nari Kalyan Ba	ram Samity
Ex. F. s	14	Gouri Sarkar			11	F. 127	Protiva Chakrabarty	· · · · · · · · · · · · · · · · · · ·
						F. 128	Prova Bhowmik	
TA 100		All India Women's W	elfare Ass	ociation			Hindu Widow	
F. 89	••	Suvra Lahiri	••	••	111	F. 129	Anjuna Patra	
		Bagjola Mahila	Samity.			F. 130	Aratı Sarkar	
F. 90		Charubala Ghosh			11	F. 131	Hena Roy	
F. 91		Pravabati Kundu			н	F. 132	Rekha De	
F. 92		Gouri Bhattacharya			Ш	F. 133	Anjalı Chakravartı	
F. 93		Sova Majumdai			111	Bir	Habi Suren Kar Smriti	
F. 94		Sudha Kundu	••		111	F. 185	Bakul Bhattacharjee	,
		Mayorith Mari City	sha Ashus			F. 136	Bam Ghosh	
F. 98		Mayapith Nari Sike Jyotsus Sen Gupta				F. 137	Kalyani Ghosh	
r. 99	• •	Sulekha Guha	••	••	111	F. 138	Bina Datta	
_		Ila Guha	••	••		F. 140	Sudha Mitra	
		Saila Bala Bhattachar	••	••	11	Sree	Sree Ram Krishna Ka	
. 102		Dipti Basu Ray	, 16	••	11	F. 141	Kalyani Bapuly	
	•	anima mada 140,	••	••	••	F. 142	Nomita Deb	••
		Shiban Siksh	alaya.					
. 108 .		Asha Mukherjee	• •		11	F. 145	Baruipur Mohila	-
. 104 .	•	Puspa Dutta			11		Jyotsna Dutta Gupta	••
		Krisi Gopalan Silpa	Olkabalas	_			Saramamoyee Nandi Nihar Kana Biswas	
. 108 .		Aratı Dutta	•	•				••
		Anjah Ram Ghosal	• •	••	11	F. 148 F. 149	Kalpana Ram Das Arati Ram Paul	
		Monmobini Mitra	••	••	11 111	F. 150	Sunit: Ram Guha	
	•	Monthson Wille	••	•••	111	F. 151	Usha Rant Majumder	••
		Shii pashii	a.			F. 152	Kamal Ram Saha	••
. 111 .		Sandhya Basak			11		Malina Boso	••
112 .	٠.	Lilabatı Choudhury	• •		H	11100		••
113 .	•	Nihma Das Choudhury	• •		111	I/ 155	Loreto Girls'	School.
114 .	. 1	Parul Roy Choudhury			11		Irene Makhal	
115	. 1	Pratima Achaijee	••		11		Maria Panja	••
116	. 1	Bithika Das Gupta			11		Mohmi Rozerio	••
117	. 1	Mandira Sen	•		11	F 158	Teresa Murmu	••
118	. 1	Renuka Paul	••	• •	11		Nari Silpa <b>N</b> ik	etan.
		Slipa Bidyarthi	Bhawan.			F. 160	Bola Mukherjee	
119	. 1	Debika Chakrabarty	• •		11		Mohila Silpa Sikshi	Kondra.
120	. 1	Mohamaya Ghosh		• •	1	F 164	Mira Choudhuri	
121	. (	litu Salus			ı	F. 167 :	Sabita Das	
122 .	M	iaya Paul			11		Sivananda Nari Silp	
123	н	irehar Nen			11	F. 168	Bakul Munsi	
124	. 1	Rekha Chatterjee	••	••	11		Sova Ram (luha	
125	A	Abha Chakrabarty	••	••	11		Shibanı Majumder	

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		Banganagar Mohila Silp	a Siksha	Mandir.				Junior Polytoci	nic Schoo	ı.	
( 171		Uma Rani Haldar		••	11	F. 3		Bulu Ranı Mandal	• •		111
172		Sati Ranı Sarkar	••	• •	11	F. 4		Sabitri Banik			111
. F 1		Parul Sen Gupta	••		111						
F. 2		Lila Chatterjee (Chakra	worty)	••	11			Kadamtala Girl	s' High Sc	hool.	
		ROLL—BUR	DWAN			P. F.	1	Maya Sanyal		••	11
		Railway Mohi	ila Samity	<b>.</b>		P. F.	2	Sumitra Paul	•	• •	113
3		Sabita Sinha		••	m	P. F.		Mma Bhattacharjee	••	••	11
		DOLL HOW	(181 X			P. F.	5.	Kamala Sarker	• •	•	111
		ROLL—HOO  Hooghly Mohila Manga		un Camil	lu I Ad						
		Syamalı Dutta Gupta	u qamaya	•	i <b>y Ew.</b> Ii			ROLL DAR	JEELING		
5 6	••	Padmubati Mallick		••	11			Jyotsnamoyee Gir	ls' High Sc	hool.	
8	••	Sabitri Roy		••	11	P. F.	1	Geota Majumdor	••		111
•		·		••	•••	P. F.	3.	Kulpana Ghosh	•	••	111
		Chatra Mohila Pathaga	ir-O-Silpa	sram.		P. F.	4	Bela Nag	•	••	Ш
11		Basanti Pramanik	••	••	11	P. F.	ā.	Sukriti Dov Roy			ш
		Bengal Tailoring and Mac	hine Emb	roidery (	Bchool	P. F.	6	Sovarani Paul	••	• •	III
12	••	Mira Chatterjee	••	••	11						
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21	••	Kamala Ghosal	••	••	111						
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r the L	undermentioned candidates when the state of	THE TABLESIAN PROPERTY.	Roll No., Querge	Name Division ROLL—COOCH BEHAR.  Itust, of Commerce and Telegraphy.
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	Fingapara Mahila Samity	<b>1.</b>	Ex. F. 96	Nisha Haldar
. 85 🔞	Milan Banik			
. 87	Renuka Banerjeo			Jatiya Mahila Sanhati.
	Bagiola Mahila Samity.		Ex. F. 98	Sadhana Poddar
r. 96	Santi Mitra			
r. 97	Sova Saha			Sudhamayo Siipa Sibha Pith.
			Ex. F. 114	Renu Roy Chowdhury
	Shiban Sikshalay			
. 105	Gouri Mookherjee			Y, W. S. A. Sewing Contre.
r. 106	Jyotana Roy		Ex. F. 117	Anima Bhattacharjee
	Nari Silpa Nikotan.			
'. 161	Hashi Rani Datta			Saroj Nalini Industrial School.
			Ex. F. 144	Dolu Sen
	Mohila Slipa Siksha Kendra.			
. 165	Bina Sirker			Free Graft Training Contro.
	ROLL-BURDWAN.		Ex. F. 154	Aratı Kundoo Bela Dhar
	Rly. Mahila Samity.			
	Leens Das Gupta		Ex. F. 156 Ex. F. 157	
	DOLL TALBATCHE		EA. F. 107	Manife are consistent
·. 5	ROLL—JALPAIGURI Sefali Kar		Control Cale	sutia Mahila Atma Raksha Samity Silpa Kondy
. •	DURING ANGE		Ex. F. 904	Bijoys Roy Karmakar
	ROLL—DARJEELING.	,	Ex. F. 205	
.F. 7	Provabati Sarkar	,	Ex. F. 206	
	ROLL-WEST DINAJPUR			
	Promodesundari Balika Vidy	alaya,	A. L. W.	C. Bellaghata Industrial Training Centre,
	Aparna Devi (Teacher)		•	German Res

F. <b>3</b> 05	Banipith Girls' High School.  Abha Das	Exami	natio	Lady Brabourne Need on held in 1963 :	WALL ALOUE	والتانيعي	U
	Abha Das						
lles		Roll :	No.	Na	me.		Div
llese	ROLLNADIA.			ROLL—24-PA			
	shashi Mari Shiipa Siksha Mandir,		Ordn	ance Factories Women's	Welfare A	poclatic	
Ex. F. 1	Snigdha Horb	M. 1	••	Aratı Mıtra	••	••	
Ex. F. 3	Arına Biswas			Datable Bawashana	Malblia Co		
		М. 5		Dakshin Barrackepre Nihar Kana Das	Wallust 24		
	Ranaghat Hari Karmi Samity.		••		••	••	
k. F. 9	Protive Acharyya			Shyamnagore Bai	ika Vidyal	aya.	
L 75 10	Chakdaha Mahlia Samity.	М. 6		Tırpti Bıswas			
Ex. F. 10	Ila Dhar (nee Ray)	M. 7		Krishna Roy	••		
	ROLL—HOWRAH.	М. 8		Binapani Karmakar			
	Howrah Mahila Sammilani.						
. 8	Puspa Ghosh (Paul)			Taipukur Mohila Sil	pa Mandir.		
. 9	Rekha Dey	M. 10		Puspa Dhara	••		
. 10	Manju Chowdhury	M. 11	••	Usha Mukherjoc	• •	••	
	Howrah Balika Silpa Bhawan.			Barrackpore Mohi	ila Upasan	ilty.	
. 18	Asima Banorjoe	M. 12		Mukul Mandal			
. 19	Lalita Doy	M. 13		Rakha Dhar			
. 20	Joya Dey	M. 14		Usha Nathak	••		
. 21	Swantana Chatterjee	M. 15		Maya Saha			
		M. 16	••	Usha Sikdar	• •		
	Dasmagar Mahila Slipa Kendra,	M. 17		Puspa Devi			1
. 35	Sandhya Rani Mukherjee	M. 18		Arati Datta			
. 37	Gouri Ram Chandra	M. 19		Basantı Biswas	••	••	
		M. 20		Anjali Chatterjee			
	ıaratiya Mahila Silpa Kala Kendra.	M. 21	••	Namita Bose		••	
'. 39	Prativa Chatterjee	M. 22		Rokha Rudra		••	
. 40	Pretima Basu						
. 41	Pratima Ghose			Habra Silpa Sisi	khalaya.		
	Janakatyan Samity.	М. 27	••		••	••	
. 47	Sefalika Ghosh	М. 28	••			••	
. 50	Gouri Rani Roy	M. 29	••		<b>*</b>	••	
		М. 30	••		••	••	
	ROLL-MIDNAPORE.	М. 31	••		••	••	
. 1	Lekha Das Mal (Private)	М. 33	••	Aratı Devi	••	••	
				Khantera Giris' H	. E. School	l•	
	Vidyasagar Bani Bhawan School.	M. 36	• •	Sabitri Hose	••	••	
r. 6	Urmile Giri.	M. 37		Mira Das	••	•	
	ILLEGIBLE, Chief Inspector, Women's Education.	М. 38	••	Kalpana De Sima Dutta Chawdhur	••	••	

IT IB]

ll No	. Name.		Divis	ion. Roll	No.	Name			Division
-	Arya Samiti Mari Sil	pa Kondra.				Fingpera Mobile	Samilty.		
.1 .	. Sukla Samanta	••	п	M. 94	••	Santi Ghosal	••	••	ш
2 .	. Gita Roy	••	11	M. 95	••	Anna Dey	••	• •	Ш
4 .	. Dıpali Maity	••	11	•	Ord	nance Factories Wemen's	Welfare	Associat	tion,
5 .	. Anjalı Das Gupta	••	n	I M. 97		Kamala Kundoo			m
6.	. Biva Das Gupta	••	п	<b>M. 99</b>		Renu Banerjee			Ш
7.	. Amiya Bandopadhyay	••	n	•		Boolele Makita	0		
g .	Nilima Talapatra	••	11			Bagjola Mohila	•		
ı .	. Kalpana Roy	••	11			Purnima Dutta	••	••	III
2	. Shanti Sen	••	11				••	••	111
з.	. Hena Mardal	••	11			Minati Dey	••	••	III
4.	. Madbabi Mazumdar	••	11	_		Namita Datta	••	••	111
	Joyrampur Mohila (	lamity.		M. 105		Bhagabati Majumder	••	••	111
8.	. Manjusree Chatterjee	••	11			Nirmalya Chakraborty	• •	••	111
9.	. Rani Bala Basak	••	11	_		Biva Bhattacharya	••	••	11
0.	. Bam Barat	••	п			Manika Roy Santisudha Guha Thak	••	••	371
	Sarsuna Nari Sanskri	ti o Silpagar	· <b>.</b>	M. 109	• ••	Storianding (Anna Cust)	eria.	••	П
2 .	. Dharitrı Chattorjee		11	I		Mayapith Nari Siksi	ha Ashran	ta.	
	Nari Silpa Vid	yalaya.		<b>M.</b> 110	•	Madhur: Di ar	• •	••	11
4.	. Padına Jati (Bera)		11			Shiban Sikshi	niaya.		
5.	. Renuka Bhattacharyya	(Roy)	ш	I M. 118		Binapani Bhowmick			11
	Srooma Sarodamoni Me	ablia Viduani	i e b	M. 114	١	Doli Ram Das			11
6.			1I	M. 115	·	Kalyani Son			11
6. 9.		••	ц	W 114	3	Hemnaliui Som			11
". 1.		••	11	W 115	,	Tripti Rani Mukhopadi	ıyay		11
•	•			- M, 120		Doly Das			11
	Bizpur Mohila Slipa S	HKSRA KONGI		M. 121		Puspita Mookherjee			11
3 .		••	II	M. 128		Renuka Roy			11
4 .		••	11			Slipe Shii			
_	. Manju Guha	••	11			Hani Rani Das			
	. Minoti Mazumdar	••	II	-		Rani Mukherjeo	• •	••	11
8. 9.	. Santi Sen	••	11			Basanti Palit	• •	••	ш
		••				Anima Ku.du	••	••	11
	. Bela Mazumdar	••		- •	• ••	Alline Kul-ui	••	••	11
_	. Rupti Dutta	••	11			Silpa Vidyarthi	Bhawan,		
	Pratuma Bhattacharjee		11	M. 132	2	Bharati Manna	••	••	п
_	. Jyotsna Som	••	11			Ananda Ashrama Sara	da Silna i	Polith.	
	. Nirupama Sarkar	••	11	M 196	в	Bina Biswas		•••	п
	. Bina Sarkar	••	II	M 19		Priti Ganguly	••	••	11
	. Jhunu Rey		II						4.5
	ali Tarz Mobile Kutie-e-Be		•	rr <b>1</b> 6 14	n	Hari Kalyan Bayo	-		
	. Bibhabati Halder	••					••	••	11
• .	. Mina Mukherjea	••	I	II M. 14	<b>.</b>	Smriti Sarkar	**	•••	11

Roll N	lo.	Name.			Division.	Rell No.	Name.	•	Div
		Mindu Widows	' Home.			8.bra	Manda Mari Silpo	Mandir.	
M. 148		Aratı Mullick			п	M. 190 Kalyan	i Mukherjee .		1
<b>L. 144</b>		Anjalı Rani Das	• •	••	II	Rengalise	rar Mohila Slipa S	ikska Mandi	,
	1	Bipiabi Suren Kar Smriti	Silon Silo	skavaten.	,	M. 191 . Susmite			
M. 146		Kajal Bhattacharyya	•••	•••	171	M. 192 Bakul I			
		5. A				M. 193 Santi G	hosh		
. 146		Rashmoni Balika				M. 194 Basanti	Das		1
M. 148			••	••	II	M. 195 Dipah l	Nandı		]
VI. 140	••	Manimant Lin	••	••	Ħ	M. 196 Chabbi	Ranı Das		j
	Sre	e Sree Ram Krishna Kar	w Silpa Si	ikshayata	۹,	Aches Bho	and Mahlia Olles (	Alkaha Kand	
£. 152	••	Loola Bhattacharyya	••	••	11	M. 197 Malati l	rati Mohila Silpa ( Pov		
£. 158	••	Monisha Chakravorty	••	••	Ш	M. 198 Pratima	D 1		1
		Sarvipur Mohila	Samity.				a Chatterice .		1
£. 157		Manisha Roy			п		decidence	,	•
f. 158		Manisha Bandopadhay			п			• •••	
L. 159		Mina Bandopadhay		••	п	Rama Krishaa	Mission Sarada Ma	ndir Slipa Bh	a wan,
T. 160		Annapurna Bandopadh	вŅ		11	PM. 1 Maya Cl	hatterjee	• ••	j
. 161		Rama Mukherjee	••	••	ш	PM. 2 Hara Pr	riya Mondal	• ••	
. 163		Pratuma Ghosh		••	ш	PM. 3 Minati l	Mukherjeo .	• ••	
						PM. 4 Suprova	Bose	• ••	:
		Lorete Giris' (	school.			Naraharay	an Mohila Silpa Si	ksha Kondra	<b>l</b> -
		Purnima Bor	••	••	II -	PM. 5 Uma Bl	nattachariya	• •	1
. 168			••	••	п	PM. 6 Manuka	Dutta		:
. 109	••	Blaudina Ekka	••	••	п	PM. 7 Arati Ti	lakur		1
		Harinavi Progati	Sanghe.	ı			ROLL- BURDW	AN	
. 174		Manika Chowdhury		••	п	Burapur (	Biris' H. S. Rjy. M	labila Samity	<b>i.</b>
. 175		Shova Rani Guha	••	••	u	PM. 1 Protima	Roy	•	1
. 176		Jayanti Ghosh	••	••	11	M. 3 Seba Ro	ру		1
. 177		Uma Bhattacharjee	••	••	II	Rank	wan Municipal Qiri	le! M. R.	
. 178		Manjushree Mitea	••	••	11	M 4 Gouri	Th		
. 179		Namita Bhattacharjee	••	••	11		•		•
. 180	• •	Arati Dutta	••	••	ш		<b>pat G. S. F. P. 8</b> (		
		Nari Silpa Nil	kalen.			M. 6 . Pranati	Sarkar	••	•
199		Basanti Barma		••	ш		ROLL-HOOGE	M'	
		Pusarabi Mandal	••	••	ш		Private.		
	••	- mant sant a notationes		••		PM. 1 Namita	Dutta	••	1
		Dhanyakuria Giris' St. 1	Wolfare I	lome.		PM. 2 Rekha I	On	••	1
. 184	••	Indira Chanda	••	••	п		ROLL—HOOGHI	i.Y	
. 186	••	Jyotana Sen Gupta (Tee	wher)	••	п		nchbehari Sawti Sa		
		Mobile Silve Silve	e Karala			Me 2 . Rama D			1
. 187		Maya Chakraborty		•	п	M.S Charteli			I
, 400	- •		••	••	_			••	_

Nem .	<b>e.</b>	Division.	Roll No.	Name	•	Division.
Heeghly Mobile Mangal	Camabaya S	nuity Ltd.	М. 53	Mira Ghose		п
Asha Bhar	••	n	M. 55	Nilima Dutta	••	п
. Anima Rakshit		ц	М. 56	Taru Chakrabarty	••	. п
. Smriti Sen	••	п	М. 59	Sabitri Son Gupta	••	. m
Sabita Roy	••	<b>11</b>	<b>M. 6</b> 0	Bına Bhattacharjee	••	п
. Renuka Dhara	••	<b>u</b>	M. 61	Mira Chatterjee (1)	••	ш
. Sandhya Burman		II	М. 62	Manjula Chattorjee	***	. n
Sumita Kundu		11	М. 63	Mala Das	••	. ш
Sujita Bbar	••	п	М. 66	Sibani Mukherjee	••	. III
. Chaya Bhar	• •	11	М. 68	Bına Mukherjee	••	п
. Sumita Chandra	• •	III	M. 71	Bijaya Chakrabarty	••	. m
Mineti Dutta	••	ш	M. 76	Sila Chatterjee	••	пі
. Lakshmi Pramanik	••	и		Konnagar Kalya	n Parishad.	
Kamala Saha	• •	11	М. 79	Anrti Ghosh		11
. Priti Pal	• •	п	M. 80	Maya Mukherjee (Muk	chopadhyay)	11
Mahila Silpa	Pratisthan.			Sarada Mahil	- <b>M</b> llen	
Manjum I iswas	• •	11	M pa	Manju Bhattacharya		и
. Gita Ram Ghose	••	и	М. 86	Gita Haldar	••	**
Pushpa Kar	• •	n	М. 87	Cita Haider	• •	11
Kalpana Das		и		Brahmo Samaj Me	thile Bhaban.	
Gita Banerjee	••	п	М 93	Ila Mukherjeo	••	- II
Anjalı Chatterjee	••	111	М. 94	Abha Banorjee	••	11
Serampore Mohil	a Silpasram.		M. 95	Namita Basu	• •	п
. Mira Sen Gupta	••	п	M. 96	Mma Basu	••	11
. Sandhya Ghosh		u	M. 97	Mukul Basu	••	11
. Indira Banerjoe		п		ROLL-JALP	ATGRIBLE	
. Indira Goswami	••	11		Nirmaia Giris' Ju		sel.
. Jharna Paul	••	n	М. 1	Juhana Dhanwar	_	п
Safalı Dass	.:	п	191. 1	·		
<b>A</b> I <b>A</b>				Junior Technic		
Singur Golap Mehini (			мз	Shibani Dass Choudhu	ry	- III
. Latika Banerjee	••	11	M 4	Rama Chakravarty	••	. 111
jengal Tailoring and Mach	ine Embroid	ery School.	M. 5	Niva Das	••	11
. Ila Mıtra Majumder	••	11		Central Girls' H	igh School.	
Kamala Mukherjee	••	и	P.M. 1	Namita Dhar		11
Krishna Bose	••	и		Kadamtala Girls.	High School.	
Jharna Bose	••	11	P.M. 3			II
Chitrita Roy	••	ш		Geota Chanda		ш
Lila Guha Biawas	••	III	P.M. 6		••	111
Mınati Paul (Guin)	••	п	K.P.M. 7	Sandhya Chakravorty		_ m
Aparna Laha	••	ш	42.4 (64. )	•	-	
Purnima Laha	••	ш		Jalpaiguri Girls'		
Maya Bancrjee	-	п	P·M. 8 .	. Kalyani Ghosh	••	. п

Roll No.	Name.		Division.	Roll	No.	Name	•	
Birpa	ra High Scho	ei.				Anandamoyee Mobila	Sijpe H	ondra.
P.M. 9 Panna Ghose	••		п	M. 4		Dipti Ghose	•	••
Malablet Minis	s Senior Bas	de Ochael		M. 5	••	Prativa Dutta	••	••
P.M. 11 Manika Chatter			ш	М. 6		Joyanti Bhattacharjee	•	••
II Mains Challer	100	••	111			Sarala Punyasram	Widoo	mdi.
Falakata Giric.	Junior High	School.		M. 7			· myama	
P.M. 12 Arati Chose .			11	M. 8	••	Shila Roy Chowdhury	••	••
M. 13 Jahnabi Paul	••	• •	11	M. 10		Moona Bakohi	••	••
				M. 12		Bharati Dey	••	
	ARJEELING	7		M. 13		Jharna Bhattacharjee	••	
.M. 1 Ava Biswan	• •	••	II	M. 14		Nanda Raui Basak		
.M. 2 Dipti Sen Gupt i		••	ш	M. 15		Rita Roy		
.M. 3 Mukti Lahiri	••	••	II	M. 17		Bina Roy		••
.M 4 Sinbanı Mandal	••	• •	111			Jadanan Mahila Gilaa	90-mak	
ROLL	-MALDA			M. 21		Jadavpur Mahila Silpa Bani Sen (lutpa		tya San
Ekiakhi Mission Giri		rh School		M. 21	••	Minati Das	••	••
. 1 Sumati Marudy		J	II	M. 23	••	Ava Dutto	••	••
•		• •		M. 24		Annapurna Roy	••	••
Barlow Qiris	High School	ol.		M. 25		Indrarani Gatait	••	••
M 1 Bela Rani Saha			п					••
M. 2 Bakul Saha	••	••	ш		An	anda Ashrama Mahila	Slipapor	łh.
M. 3 Santana Roy	• •	• •	III	M. 28	••	Bani Chatterjee	••	••
C. C. Qiris	High School	ı <b>.</b>		M. 29	••	Gouri Mazumdar	••	••
M. 3 Juthika Dey			ш	M. 30 M. 31	••	Minati Kundoo Sefali Mitra	••	••
				M. 33	••	Rekha Bhattacharjee	••	••
ROLL WES	T DINAJPU	R		м. 34	••	Nilima Ghosh	••	••
Raiganj Girls	High School	d.		OT	••	Aumus Garan	••	••
l. 1 Iva Majumder	••	• •	III			Jadavpur Association We	mon's S	etion.
Parbati Devi Qi	de. Wich est	haal		М. 35	••	Banı Dutta	••	••
I. 2 Ranibala Sarkar	•		777	M. 36	••	Mira Majumder	••	••
I. 3 Geeta Moulik Gup		• •	ш	M. 37	••	Sudha Nag	••	••
. o Good mount Gup	ta	••	11	M. 38	••	Pratima Roy	••	••
ROLL (100	OH BEHAF	<b>.</b>			ı	Mahilader Bybaharik Silpe	a Siksha	Kendra.
George Inst. of Com-				M. <b>39</b>	••	Tripti Basu	••	••
1 Gayatri Das			Ш	M. 40	••	Gita Roy	••	••
2 Nirupama Dutta			п	M. 41	••	Manasi Mukherjee	••	••
3 Suka Bhattacharje	o		11			Nari Seva Sang	tha.	
7 Ibha Roy			п	M. 42		Taru Ghose	••	
						Bandhana Roy		••
ROLL -C	ALCUTTA			M. 44		Biva Bose	••	••
Bijoygarh Sh	ilpa Pratistha	a.		Ex. M. 4	5	Chhabi Das Gupta	••	••
1 Sabita Bhattachar	j <b>c</b> e		п	M. 47		Kalpana Majumder	••	••

11 2	No.	Name.			Division.	Roll No.	•	Name	٠.		Division
-		Dover Lane Slipa i	Kondra.					Jaliya Mahila Si	anghati.		
9		Bulu Ganguli	••	••	111	М. 94 .	. Nila B	iswas	••	••	II
o		Lila Lahiri	••	••	ш	M. 95	. Anjali	Bharadwaya	••	••	11
1		Upama Sen Gupta	• •	••	11			Notaji Silpa Bha	hen.		
		Siipa-Kala Siksha Bi	hawan.			M. 97 .	Kamal				ш
2		Gita Mookhorjee			11			<b>,</b>	••		
3		Mıra Chakravarti			11	1	'he Chetia	Databya Bhando	r Sowing	School.	
4		Jamuna Guha	••		11	M. 101 .	Hasi B	exi	••	••	11
5		Usha Roy	••		п	M. 102 .	. Nirmal	a Pai	••	••	111
7		Sumitra Guha Roy	••		п		Kalya	n Samity Industri	al School		
8		Mira Sarkar	••	••	111	M. 104 .	. Sibu C	hatterjee		••	111
9		Shova Bhattacherjee	••		11	M. 105 .	. Renu (	Shosh			111
0		Molma Majumdar			11	M. 106 .	. Sabita	Roy Chowdhuri	••		11
11		Gouri Das Gupta			II	M. 107 .	. Gayatr	i Rani Roy	••		111
12		Bakul Sarkar	••	••	II		2md	hamayoo Siipa Si	kha Pith.		
		A. I. W. C. South Calcuti	ta Industr	iai Centr	<b>0.</b>	М. 108 .					111
4		Bharati Das	••		II	Ex. M. 11	_		••		III
		Intally Mahila Siban S	hikshalay	<b>a.</b>			Y	. W. C. A. Sewin	g Centre.		
5		Mamata Datta	••	••	П	M. 111 .	. Chhab	i Ghosh	••		11
		Bhowanipur Nari	Samity.			M. 112 .	. Uttam	a Kundu			Ш
36		Bela Ghose	•••		11	M. 118 .	. Shefali	i Dhar	• •		11
-	•					M. 115 .	. Monisl	na Pal	••	••	11
		Milan Mela Mahil						arojini Industrial	School		
U	••	Anjali Dutta	••	••	III II	M. 117 .	. Aruna	Roy			11
1	••	Sova Adhikari	••	••	111	M. 118 .	. Basan	ti Mukherjee	• •		11
3	••	Mahuna Das	••	••	**	М. 119 .	. Gita I	Doy Sarkar		••	11
		Kalikata Silpa Sa	dan.			М. 120 .	. Manik	a Ghose			11
14	••	Hiranmayee Basak	• •	• •	п	M. 121 .	. Minoti	Pal			11
15	••	Kalyani Chakravarty	••	• •	11	M. 122 .	. Gita C	hakraborty			П
6	••	Kanak Pakrası	••	••	III	M. 123 .	. Protin	na Bhattacherjee			11
7	••	Biva Chakravarty	••	••	11	M. 124 .	. Gouri	Lahiri			11
8	٠.	Shofalı Chakravarty	••	••	11	M. 125 .	. Chinm	ayee Ghose			11
9	••	Sebitri Guha Roy	••	••	11	M. 126 .	. Мауа	Roy			11
i	••	Kalyani Ghosh	••	••	П	М. 127 .	. Banda	ua Son			11
12	••	Mukul Dutta Gupta	••	••	11	M. 128 .	. Madhu	ıri Chatterjee	••		11
		Lake School for	r <b>Giris.</b>			M. 129 .	. Bina I	Debi (Nath)	••	••	11
3		Archana Dutta Gupta	••	••	11	M. 130 .	. Ronuk	a Joardar	••		11
4	••	Amala Monon	••	••	11	м. 131 .	. Hena	Roy	••		11
7		Kamal Dutta	••	••	III	M. 132 .	. Manas	hilata Mondal	••	••	11
8	••	Juarna Kar	••	••	III	M. 188 .	. Santi	Semaddar		••	11
		Vivokananda Nari	Karma i	Mandir.		M. 184 .	. Sandh	ya Rani Malaka	٠	••	11
92		Gouri Samaddar	••		Ш	M. 135	. Bela l	Rani Dutta Gup	te		11

Roll No.	Nam	16.		Division.	Roll No.	No	azne.	:	Division
	Sarej Nalini Indi	estrial Sti	reel.		Bharat S	nbha Mahila Shilipa	Siksha Kon	dra.	
đ. 1 <b>3</b> 6	Bijoli Chakrabvarty	••	••	11	M. 172 Na	mita Chakravarti		••	11
					M. 175 Su	mitra Roy	••	••	ш
	Akayan Sam	ity.			M. 176 Ku	la Bala Haldar	••	•	III
<b>č. 187</b>	Manju Das	••	••	n		Matri Silpa Sik	sha Samity.		
£. 188	Ranu Majumder	••	• •	111	M. 180 Dol	•			Ш
I. 139	Sunity Debi	••	••	11		•	•		
						Nari Slipa Nike	itan.		
	Free Oraft Training	ng Centre.	•		M. 181 San	dhya Chakraborty	••	••	Ш
<b>C. 14</b> 0	Sipra Bose	••	••	11	M. 182 Nil	ıma Saha	••	••	111
l. 141	Snehalata Chopra	••	••	11	M. 183 Bar	i Banerjee	••	••	11
. 1 <b>42</b>	Maya Smgh	••	••	111		Indian Red Cro	es Society.		
i. 148	Urmila Saha	••	••	111	M. 185 San	dhya Rani Patra	••		Ш
l. 144	Apurna Saha	••	••	11	M. 186 Shei	fali Adhikari	••	••	Ш
i. 145	Bina Banerjee	••	••	11	M. 187 Jyo	tana Rani Dey	••	••	Ш
i. 146	Sumita Bunerjee	••	••	11	Central Calculta	Mahila Atmaraks	ha Ramily	Shiise	Kond
. 147	Amita Ganguly	••	••	II	M. 190 Ani				Ill
. 148	Asha Burma	••	••	11		ak Manna	••	••	II
	•					Basu	••	••	m
	Ali Bengai Wome	n's Union	Home.			ati Basu	••	••	III
. 149	Kanak Lata Adhikari	••	••	11		Dey	••		lII
. 150	Santi Lata Dey	••	••	11		u Mallick	••	••	III
. 151	Sumita Chakravorty	••	-	11		unati Sarkar	••		III
. 152	Mongola Banerjee	••	••	II	M. 197 Gita		-	••	11
. 153	Churamani Debi	••	••	П				••	
. 154	Elokeshi Debi	••	••	11		Holy Child In	istituto.		
. 1 <b>5</b> 5	Putul Roy	••	••	111		ima Ghosh	••	••	111
. 156	Maloti Das	••	••	П		bi Paul	••	••	III
. 157	Gita Roy Chowdhury	••	••	II	M. 203 Lilly	r Roy	••	••	П
						Mahila Silpa Bh	awan.		
All Be	ngai Women's Union th	ilidron's Y	Voltare H	iomo.	M. 205 Bive	Sarkar	••	••	11
158	Geeta Guha	••	••	пі	M. 206 Kan	chan Mala Patra	••	••	11
159	Mita Dutta	••	••	Il	М. 207 Јауа	seree Roy	••	••	II
					M. 208 Man	ju De	••	••	п
rbartha Si	dhak Palii Samaj Home	Industria	i (Wome	n) Contre.	M. 209 Debi	i Banerjee	• •	••	I
. 168	Ava Chakrabarty	••	••	11	M. 210 Man	juaree Das	••	••	1
. 165	Chandra Majumdar	••	• •	11	M. 211 Sura	bhi Prova Choudh	ury	••	1
166	Sivani Dass		••	111	M. 212 Gou	ri Chakraborty	••	••	II
167	Uma Roy	••	••	Ш	M. 213 Man	ika Mitra	••	••	II
168	Krishna Biswas	••	• •	11	M. 214 Sand	lhya Roy	••	••	ш
169	Anju Nandi	• •	• •	III	M. 216 . Dolly	y Choudhury	••	••	11
170	Pravabati Ghoshal	••	••	ш	M. 217 Bina	Ghosh	••	••	11
171	Ava Mukherjee	••	••	III	M. 218 Sare	swati Bhattacharys	•	••	u

Roll No.	Name.		I	Division.	Roll No.	Name	•		Division.
KOH NO.	Brahmo Samaj Mahil	a Shawan.				Nabajatak Mahila Sa	mity.		
i. 220 ···	Namita Niyogi (Sarkar)		••	111	M. 278	Asru Basu Biswas	••		Ш
i. 221	Jyotana Ghosal			11	M. 279	Rekha Mukherjee	••		11
222	Chitra Bardhan			11	М. 280	Mmati Bhattacharjya	••	••	II
223	Kamala Ghosh	••		ш		Abhinaba Mahii	a Cambu		
. 225	Renuka Biswas	• •		11	W 099	Ranuka Roy		••	111
1. 226	Laksmi Ghosh			II	M. 283 M. 285	Siuli Basu	••	••	11
[. 227	Chluya Biswas			11	M. 200				
1 228	Shila Das Gupta			111		A. I. W. C. Marth fr	dvotrial (	lembre.	
	New Bengal Tailori	ing College.			М. 286	Maya Paul	••	••	11
i. 232 · ·	Rini Bhattacharya			111	M. 287	Basanti Srimanı	••	••	11
1. 233	Jayanti Banerjee	••		ш	M. 288	Gita Biswas	••	~•	II
	Mahila Silpa Siksh	ayatan.			Ran	nkrishna Mission Sister	Nevedita	Girlo' Sc	chool.
4. 236		••	••	11	М. 290	Bharati Basu	••	••	11
	V. C. Beliaghata Industria	I Trg. Cent	re.		M. 292	Sabita Sarkar	••	••	11
1. 240			••	11	М. 293	Manımala Acharya	••	••	11
1. 241	Gouristi Mallick		••	11	M. 294	Shampa Basu	••	••	11
1. 242	Manika Saha		••	11	М. 295	Latika Ghosh	•	••	11
4. 243	Geeta Dutta	••		11		Siban Mal	ai.		
A. 244	Chinu Karmakar			111	М. 299	Jyotsna Karmakar	-	-	Ш
d. 245	Geeta Kar	••		11	M. 300	Khuku Bhattacherji	-	-	11
ส. 246	Sukumari Dhar			11	M. 801	Sandhyarani Banik	-	-	Щ
d. 247	Monorama Mondal	••	••	111		Banjejth Gjri's	High Och	oal.	
d. 248	Anjali Modak	••	••	11	M. 302		-		п
W. 252	Chhaya Paul	••	••	111					
М. 254	Susama Halder	-	-	11		United Taliotis	g College	•	
И. 255	Sumita Sen	-	-	11	М. 303	Fulu Ram Poddar	-	.=	Ш
И. 258	Kalpana Chakrabarti	•	••	111		Matrijati Sebal	Samij.		
	Siipa Shiksa Nikel	en.			M. 306	Bharati Dass		_	Ш
M. 259	Bela Purakayasta	••	••	11					
И. 260	Nita Neogi	••	••	III		Mahila Silpa	eram.		
น. 261	Gita Roy	• •	••	III		Alok Das	••	•	11
il. 262	Sadhana Roy Choudhu	ry	••	III	M. 311	Sandhya Rani Banerj	80	••	111
	Manorama Silpa Shi	kshalaya.			M. 312	Bharati Basak	••	••	111
4. 264	Bula Dey	••	••	111	M. 313	Ganga Banerjee	• •	••	111
	Uttar Kalikata Ma	hiia Samit	y.		M. 315	Jamuna De	••	••	111
	Sova Dutta	••	••	111	M. 316	. Rekha Basu	••	••	11
	Durga Basack	••	••	II		Anima Datta	••	••	II
	Sabitri Bag	••	••	111		Sovana Seth	••	••	II
	Maya Dutta	••	••	II		Manju Raha	••	••	III
	Parul Dutta	••	••	111		Priti Chakrabarty	• •		IU IV
	Gouri Bhattacharjee	••	••	III		. Ratna Datta	• •	••	IN
M. 274	Ila Lahiri	••	• •	Ш	M. 322	. Profullamayee Singha	••	••	HI

Roli No	).	Name.		D	ivision	Roll I	No.,	Nen	ne.		Division
M	rmal	Naijni Mahija Shijpa Siki	ha Sada	ın.				Das Nagar Mahila S	Hpa Kind	ira.	_
M. 324		Puspa Kundu	••	• •	II	M. 15		Bani Ghosh			11
M. 325		Kanak Lata Ghosh		••	Ш	М. 16		Mira Gum			11
M. 326		Ava Das		••	II	М. 17		Arati Das			II
M. 327		Manaka Chakraborty		••	111	M. 18		Namita Mukherjee			11
М. 32в		Shipra Chanda		••	11	M. 19		Shanti Ghose			II
M. 329	٠	Aratı Dutta		••	Ш	M. 21		Radha Rani Datta			11
						M 23		Asoke Roy			11
		Paschim Banga Samaj		-	**			Bharatiya Mahila Sil	aa Kala K	andes	
M. 331		Jayanti Mukhopadhaya	••	••	II	M. 30		Jyoti Ghosh			1111
M. 332		Basunti Ghosh	••	••	11	M 31		Mira Hazra	••	• •	11
M. 333	••	Anima Chakraborty	••	••	11	M. 32	•••	Krihna Das	•••	••	11
M. 334		Sandhya Nandi	••	••	111	M. 32	••	Putul Sen Gupta	••	••	13
M. 335		Nandhya Kundu	••	••		M. 00	••	r dear san Gabes	••	••	1,
M. 336		Rama Sarkar	848	••	111			Tarun Sangha Mahila I	Cutir Silpa	١.	
M. 338		Juthika Basak	••	••		М. 35	• •	Jaya Chakrabarty	••	••	IJ
M. 841	••	Juthika Manna	••	••	111 11	М 37		Latika Ghose	••	••	11
M. 344	••	Radharani Adhikari	••	••		М 38	• •	Maya Pal	••	• •	11
M. 345		Bith Doy	••	••	111	M. 40	••	Dulu Pal	• •	• •	111
M. 346		Ramula Das	••	••	11	M 42	••	Ila Pal	•	••	11
M. 847		Durga Neogi	••	••	11	M. 43	••	Namita Sanyal		• •	111
M. 348		Renuka Bandapadhaya	••	••	17	M 45		Dipali Mukherjee	••	••	11
M. 349	••	Mamita Chandra	••	••	II	M 46		Urmila Das 🔔	-	••	11
M. 353	••	Chaya Mitra	••	••	ш	M 48	••	Padma Das	••		11
• ***		ROLL H	MRA	Ħ		M. 49	••	Minati Ghosh	••	••	п
		Bentra Public Libra						Howrak Mahila	Sammilan	ł.	
M. 1'					II	M. 50		Abha Paul			ΙI
M. 2		Amiya Banorjee			11	M. 51		Moitreyee Roy	-		11
M. 3		Namita Paul		••	11	M. 52		Bani Chakravarty			ш
AL. 0	••	* 9	••	•••		M. 53		Dipali Banerjee			11
		Eastern Raliway M	ahila Sa	<b>mty</b> i		M. 54		Nilima Banerjee			11
M 4		. Mandira Singha Roy	••	••	11			Deshapran Ma	ni mela		
		Howrah Balika Sij	e Shaw	m.		M. 55		<u> </u>	••		II
M. 6		Rekha Mukherjee	••		Ш			Bally Thana I	lebile Se-	n##	
M. 7		Pratima Dalui		••	11	M 56				•	ш
M. 8		Krishna Gupta			11	ML 00	••			••	411
	••	·				M. 58		<b>Bantra Mahila</b> Sulekha Das Gupta	samity.		п
		Sarojini Silj			**	173	••	-	 an Samity		4.6
M. 9	••	Nometa Mukhorjee	• •	• •	11	34 -0					••
М. 10	••	Sati Bayan	••	••	11	M, 59	• •	-	• •	••	11
M. 11	••	Aroti Mukherjee	••	••	11	M.60	••	Sumitra Chatterjee	••	••	11
M 13	••	Aparna Basu	••	••	11	M 61	••	Bina Deb	••	••	11
M 18	••	Kankahati Patra	••	••	11	M. 62	••	Ashalsta Das	••	••	п

Name.		Division	II. The undermentioned candidates who were allowed to sit for the Lady Brabourne Needlework Middle Diploma
ROLL MIDNA	PORE.		Examination, held in 1903, on one subject in which they failed previously, are declared to have "Passed" the Examination.
Jhargram Nary Samal	baya Samty.		ROLL 24-PARGANAS.
Ila Bose		. iu	
. Renuka Bhattacaryya	••	III	
Homprabha Doy		. III	Ordnance Factories Women's Welfare Associaten No. 2
Vidyasagar Bani Bh	awan School.		Ex. M. 3 Maya Nag
Aparnus Mandal		I	Arya Samiti Nari Silpa Kondra.
Raina Gupta		и	Ex. M. 55 Bakul Das.
Sudharani Sinha		. п	Ex. M. 56 Minati Koyal.
Chanomani Kisku		п	Bizpur Mohila Silpa Siksha Kendra.
Nilma Datta		. 11	Ex. M. 84 Usa Kundu.
Pu+pa Datta		. 11	Ex. M. 90 Sandhya Ghoso(2).
Shoola Khan Bahadur		. п	Mayapith Nari Siksha Ashrama.
ROLL 1	TATOTA		M. 111 Manjulika Ghosh.
R. C. Qiris Indu			Shiban Sikohalaya.
Ruby Biswas		. II	Ex. M. 118 Sriti Kans Ganguly.
Narayani Garai		. 11	Ex. M. 119 Santi Dutta.
Umashashi Nari Shilpa Shi			Karmabrati Sanetha.
Smritt Ghosh		. п	M. 131 Rina Bhattacharjee.
. Shefalı Adhikary		***	Barulpur Mohila Samity.
. Namita Mukherjee		••	Ex. M. 164 Anjalı Chakraborty,
-			Ex. M. 165 Rekha Das
. Roba Banorjee		***	Mohila Silpa Siksha Kendra.
. Chhaya Sinha Roy			Ex. M. 189 Niva Son Sarmah.
Smriti Sanyal		. II	La. II. 100 Aive ixil Distilled.
ar Mahila Silpa Vidyalaya Samit	Sarbartha Sad /-	hak Bamabay.	ROLL HOOGHLY.
. Mira Roy		. n	Private.
Nabadulp Kutir Si	hilpa Pratistha	•	P. M. 5 Purnima Dey.
. Gayatri Roy		. п	Ghatra Mahila Pathagar-O-Silpashran, M. 39 Bidyut Dutta.
. Ranaghat Nari Ka	rmi Samity		
Ęra Mallick		. III	Metaji Qiris' Junior High Beheel. M. 40 Mina Roy.
, Chakdaha Mahis	<b>Samiti</b>		Singur Golap Mohini Mailick Girls' High School.
Mamata Chakravarty		. 111	M. 41 Bela Ghosal.
. Uma Roy		. <b>11</b>	
. Sabita Chakravarti	••	111	Bengal Talloring and Machine Embroidery School
Mıra Kanjilal		ııı	M. 65 Bithika Bhar,
Srinathpur Giri's Juni	or High School		M. 72 Rama Barat.
Lila Pal		III	Konnagar Kalyan Parishad.
Tarakdas Silpa	Sadan		M. 85 Rokha Chatterjee.
. Nirmalprova Das		. 1	ROLL WEST DINAJPUR
. Mınati Chakravorty		. 11	Parkati Devi Girls High School.
Nirmala Bose		III	Ex. M. 1 Sukla Das.
ROLL MURSE	IDABAD'		ROLL CALCUTTA.
Kandi Raja Manindra Chas	dra Airi's Hig	h School.	Saradoswari Mahila Silpa Samity.
. Swarnalata Dutta		. 11	Ex. M. 19 Basanti Dutta.

Roll No. Nam.o	the 1.	ady	dermentioned candidate Brabourne Needlework	s <b>ar</b> e decar Primary	red to
Nari Sova Sangha.	tion	held	m 1963	•	PiOI
Ex. M. 46 Amita Mallick.			ROLL CAL	CUTTA.	
Notaji Silpa Bhaban,			Bijoygarh Slip	a Protistbs	M.
Ex. M. 99 Gouri Banerjee.	Rol	l No	. Name.		
Dentral Calcutta Mahiia Atmaraksha Samity pa Kendra Ex. M. 199 Nirmala Chakrabarti.	P. 1		. Jyatsna Brahmo	••	•
	P 2		Shovana Ghosh Dastic	lar	
Mahila Sipa Bhawan. Ex. M. 219 Roba Chatterjee.	P. 3		Manjurani Dutta Cho	udh <b>yr</b> y	
New Bengal Tallering Cellege.	P. 4		Shil a Samaddar		
Ex. M. 220 Bina Saha.			Anandamoyee Mohii	a Silva Ke	ndra.
Mahila Silpa Sikshayatan,	P. 5				•
ix. M. 238 Manjurani Son.	P. 6		Anjalı Bhattacharjee		•
A. I. W. C. Beliaghata Industrial Araining Centre.			•		
x. M., 251 Chabbi Sirha	D 10		Sarala Punnyasra	ım Vidyan	nangir
Monorama Shiipa Shikshalaya.	P. 10	• •	Binita Khan	••	••
x. M. 265 Bani Chattorjoe.	P. 11	••		• •	• •
x. M. 266 Ronuka Chatterjee,	P. 13	• •	Usha Basu	••	••
Uttar Kalikata Mohila Samity.	P. 16	••	Anima Saha	••	• •
х. М. 275 Внарвні Дав.	P. 17	••	Purmma Roy	••	• •
x. M. 276 - Purabi Upadhaya. x. M. 277 - Gita Choudhuri,			Saradeswari Mahila Si	ipa Samity	<b>J.</b>
	P. 20		Mmati Ganguh	••	• •
ama Krishna Mission Sister Nivedita Giris' School (Industria) Section),	P. 21		Maya Sarkar	••	
x. M. 297 Mukul De.		Jada	vpur Mahila Silpa Samal	ay Samity	Ltd.
United Tallering College	P. 28		Pratima Basu	••	_
x. M. 304 Bedana Saha.	P. 30		Ranu Kar		_
Paschim Banga Samaj Seva Samity.			Anondo Ashrom Ma	bila <b>si</b> naa	-
x. M 355 Rani Bandopadhyaya,	73.01		Ananda Ashram Ma	ants embeh	4653
St. Ninian's Giris' Jr. High School.	P 31	••		-	
k. M. 358 Mala Samuel.	P. 3?	••	Mri.moyee Chakravort	y	-
ROLL HOWRAH.			Jadavpur Association	Wemen's	<b>Sectio</b>
Das Magar Mahila Silpa Kendra.	P. 37	• •	Manju Banerjee	••	-
. 22 Asoka Sahu.	P. 38	••	Sofalı Kana Guha	••	-
Bharatiya Mahiin Silpa Kala Kendra,	P. 39		Iva Bonnerjee	• •	_
. 84 Lily Ghose.	P. 40		Jharna Chatterjee	••	••
ROLL MIDNAPORE.	P. 41		Kamala Roy		٠.
Vidyasagar Bani Bhawan School.	P. 42	••	Sabita Das Gupta	••	
14 Bāsanti Khan.	P. 43		Bharatı Das Gupta	••	
ROLL NADIA			Nari Seva Sa	ngha	
R. C. Giris' Industrial School. . M. I. Manina Biswas.	P. 50		Daliya Das	•	
	P. 51		Santi Doy		••
johnagar Mahila Silpa Yidyalaya Sarbertha Sadhak Samabay Samity.	P. 52		Jyotana Das	••	••
a. M. 2 Joya Roy	P. 53		Rama Roy	.,	••
Tarakdas Silpa Sadan,	P. 54	••	Gouri Dey	••	
s. P. M. 1 Ajıta Roy.	P. 55	••	Sabita Das		••
ILLEGIBLE	F. 00	••		••	••

Roll No.	Ne	une.	Div	ricion.	Roll No.	Nam	n.		Division
•	Dever Lane Silj	pa Kondra				Lake School	for Girls		
59	Bina Roy	••	••	II	P. 123	Santi Mukherjee	••	••	11
60	Maya Mukherjee	••		II	P. 125	Kanika Sarkar	••	••	11
	Siipa Kala Siksi	ka Bhawas	1		P. 129	Manisha Goswami	••	••	11
62	Prova Dan	••	1	II	P. 130	Namita Mazumdar	••		11
63	Sampa Banorjee	••	1	II .		Vivekananda Nari 4	arma Ma	ndir	
64	Rekha Das	••	1	[I	P. 134	Manju Mukherjee			ш
67	Monika Sen	••	1	[	Ex. P. 135	Anjusti Bhattacharjee			ш
64	Bharati Das	•=	., 1	rı		Jakya' Mahila	Sanchadi		
69	Anjali Sen Gupta	••	1	I		•	_		II
70 .	Roma Roy	••	:	II	P. 137	Bina Mukhorjee	••	••	11
71	Sujata Guha Thakurta		-	n	P. 138	Anima Roy	••	••	-
73 .	Usharani De		_ 1	1	P. 143	Sefali Dey	••	••	Ш
74	Arati Dutta	••		II		Notaji Silpa B	naban		••
75	Roma Chatterjee		_ 1	n ,	P. 146	Aratı Das	••	••	11
76	Mita Mookherjee		_ 1	ri .	P. 147	Sandhya Dutt	••	••	11
/"	A. I. W. C. South Calcu		iai Contre		P. 148	Tara Mukherjee	••	••	11
79 .	Tapati Roy	•••		u	P. 153	Chaya Chakrabarty	••	••	11
80 .	Basanti Deb	• •		II		Chetia Databya Bhande	r Sewing S	cheel	
82	Smriti Kana Raha	••	_ I	I	P. 160	Roma Banerjee	••	••	11
84	Iva Ghosh	••	1	II		Kalyan Samity Indu	etrial Scho	iel	
	Entally Mahila Sib	an Siksha	laya		P. 169	Krishna Aditya	••	••	II
яя	Sabita Das	••	•••	UI	P. 170	Sabita Mallick	••	••	m
89	Krishna Roy	••	1	I		Sudhamayoo Siij	na Sikohap	ith	
90	Jyotema Saha	100	1	I	P. 175	Sabita Samanta	••	••	ш
92	Bola Dan	••	1	I	P. 177	Rita Roy Chowdhury	••	••	11
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	•••		n n	. Andheb	_			Mamata Kundu	•		n
TORIN	agar	Mahila Silpa Yidyalaya Samkj			gemejay	P. <b>69</b> PP. 1	••	Chamely Bageh (Private	B)	•••	,III
12		Mamata Bhattacharjee			n	PP. 2		Shefuli Bhattacherji (Pri	vste)	••	'n
13		Chhabi <b>Mitra</b>			11	PP. 8	••	Nilma Rani Ghosh (Priv Gita Ghosh	rate)	••	n D
14		Sandha Das	••		11	PP. 4	••	Swargadham Silpa R		••	
17	••	Bithika Dey	••	••	ш			Jyotena Saha	••		)III
18	••	Maya Serker	•	••	M	P. 5	••	SAMETER PARTIE	•	-	

The undermentioned candidates who were allowed to sit for the Lady Brabourne Needle Work Primary Diploma Examination, held in 1962, on one subject in which they failed previously, are declared to have 'Passed' the Examination:—

Roll No. Name.

ROLL-CALCUTTA

Jadavpur Mahila Silpa Samabay Samity Ltd.

Ex. P. 22 Anjali Paul.

Ex. P. 29 Asrukana Paul.

Ananda Ashram Mahila Silpapooth

Ex. P. 36 Chhaya Majumdar.

Mahilador Byabaharik Silpa Sishka Kendra

Ex. P. 48 Radha Chose.

Nari Seva Sangha

Ex. P. 57 Asha Banerjee.

Ex. P. 58 Krishna Banorjee.

Silpa Kala Siktha Bhawan

Ex. P. 78 Santi Banerjee.

A.I.W.O. South Calcutta Industrial Centre

Ex. P. 85 Bharati Ganguli.

Ex. P. 86 Sabita Banerjee

Ex. P.87 Gayatri Basu.

Entally Mahila Siban Sikshalaya

Ex. P. 97 Rekha Mukherjee.

**Bhowanipur Nari Samity** 

Ex. P. 100 Shaila Shaha.

Ex. P. 101 Shiba Rani Banerjee.

Lake School for Girls

Ex P. 131 Rani Bhartotaharjee.

Vivekananda Nari Karma Mandir

Ex. P. 196 Jhurna Das.

Roll No.

Name

Jatiya Mahila Janghati

Ex. P. 146 Anjana Nag.

Notaji Silpa Bhaban

Ex. P. 155 Lily Mukherjee.

Chetia Databya Bhandar Sewing School

Ex. P. 163 Haripriya Das.

Ex. P. 164 Renu Bala Das.

Ex. P. 166 Padma Sarker.

Y.W.C.A. Sawing Contro

Er. P. 202 Sritikana Sett.

Ex. P. 203 Annapurna Bhattacharjee.

Ex. P. 204 Mira Chatterjee.

Sarajnalini Training College

Ex. P. 247 Shibani Dass.

Ex. P. 249 Niyati Som.

Sarajnalini Industrial School

Ex. P. 282 Sati Ganguly.

Ex. P. 284 Dolly Chakraborty.

Ex. P. 286 Ramala Mukherjee.

Ex. P. 287 Meera Sengupta.

Akayan Samiti

Ex. P. 292 Ranu Mukherji.

Calcutta Women Teachers Training School

Ex. P. 350 Binapani Dutta.

Ex. P. 352 Prity Mazumdar.

All Bengal Wemen's Union Children's Welfare Home

Ex. P. 362 Minati Biswas.

Ex. P. 363 Shailee Asharjee.

Lerote St. Mary's Training School

Rr. P. 292 Sila Banerji.

IB)	THE CALCUTTA GAZETT	E, MARCH	18, 1965	8
1 No.	Name	Roll No.	Name.	
	Sherat Sabha Mahila Silpa Siltsha Kondra		Slipa Sikoha Mikotan	
7	Bharati Das.	Ex. P. 683	Anjalı Barick.	
		Ex. P. 684	Sibani Dey.	
	Matri Siipa Sikska Samiti		Uttar Kalikata Mahila Samity	
·. 462	Mih Des.	Ev. P. 697	Arsti Paul.	
	Nari Slipa Miketan	Ex. P. 698	Anjalı Paul.	
		Ex. P. 699	Saudhy a Dan.	
	Hemiata Mondal. Sudha Chanda.		Pratima Sen.	
'. 472	Sudia Chama.			
	Indian Red Crees Seciety		Nabajatak Mahila Samity	
1 141	Anima R sni Dutta.	Ex. P 704	Chandra Chakrabarti.	
	Sibani Rakshit.		Maya Santra.	
. 7 /2		Ex. P. 707	Shyamalı Das.	
itral C	alcutta Mahila Atma Raksha Samity Silpa Kendra		Mahila Mahai Siban Sikshalaya	
2. 602	Prativa Mallik.	Ex. P. 713	•	
		Ex. P. 714	Shephali Sarkar.	
Vidya	magar Bani Bhawan Senior Training College		•	
. 669	Kana Bauerjee.		Abhinaba Mahila Samity	
'. 570	Parul Saha (Roy).	Ex. P. 723	Rina Banerjee.	
	Mahila Silpa Bhawan			
. 604	Meera Singha.		A.I.W.C. North Industrial Centre	
. 605	Pratima Ghose.	Ex. P. 730	Bithika Basak.	
. 606	Bharati Sarkar.			
. 607	Bina Roy.		R. K. Mission Sister Nivedita Giris' School	
	Shila Mukherjee.	Ex. P. 741	Has Saha.	
			Siban Mahaj	
	New Bengal Tallering College	Ex. P. 752	Kabita Chowdhury.	
'. 620	Jyotmarani Sil.	Ex. P. 753	Urmila Karmakar.	
	Mahila Silpa Sikshyatan	Ex. P. 754	Sova Rani Mazumdar.	
'. 6 <b>26</b>	Rokha Pal.			
			Matri Jati Sebak Samity	
A.I.Y	V.C. Beliaghata inquestrial Training Contre	Ex. P. 766	Karabi Roy.	
. 628	Hena Banerjee.			
	Brahme Training College		Mahila Siipasram	
·. 658	Milan Chakraborty.	Ex. P. 795	Parul Sadhukhan.	
	Rance Roy.		Paschim Banga Samaj Sova Samity	
	Bharati Das.	Ex. P. 857		
. 661			Manorama Karmaker.	
. 663	Roma Mukherjee.			
¹. 66 <b>4</b>	Bandana Purkayastha.		Simialpara Mohila Samiti	
· 665	Bharati Boss.	Ex. P. 872	Bulu Samanta.	

Roll No.	Name.	Roll No.	Name.
	ROLL -HOWRAH		ROLL—JALPAIGURI
	Howrah Mahila Sammilani		Junior Technical School
P. 25	. Arati Lul irı (Sanyal).	Ex. P. 17	Prafulla Das.
		Ex. P. 20	Ava Rani Das.
	Mahila Kutir Silpa Kendra		
P. <b>8</b> 8	Manjula Goswam.		Kadamtola Girls' High School
		Ex. PP. 7	Sumla Biswas.
	Sarojini Silpa Mandir		
P. 87	Chamelı Sarkar.		Birpara High School
P. 88	Jharna Sarkar.	Ex. PP. 11	Susaina Chatterjeo.
. 89	Chaya Sarkar.		
. 90	Arotı Mukhorjeo.		DOLL MATER
. 91	Itoba Ghose.		ROLL-MALDA
. 94	Sabita Paul.		Barlow Girls' High School
95	Supriya Dutt.	Mx. PP. 2	Nisha Raci Bhattacharjee
	Bharatiya Mahila Silpa Kalakendra		ROLL-WEST DINAJPUR
180	Shova Nandi.		Parbati Devi Girls' High School
131	Banasroe Roy.	Ex. PP. 3	Sabitri Dus
132	Jamuna Paul.		
	Tarun Sangha Mahila Kutir Silpa		ROLL -BURDWAN
. 136	Putul Kar.		Railway Mohila Samity
138	Sila Dass.	P. 3	Ful Sarker.
		P. 5	Dipti Bhattacharjee.
	Industrial Training Centre		
148	Lila Mukherjee.		ROLL-HOOGHLY
			Sreerampore Mohila Slipasram
	ROLL-MIDNAPORE	P. 39	Sumita Paul.
	Milan Mandir	P. 40	Sobhana (?hatterjee.
10	Anjah Nandy.		
11	Arati Mukhorjeo.	81	ingur Golap Mohini Mullick High School
		<b>P. 69</b>	Purnima Baterjee.
	Vidyasagar Bani Bhawan School		
28	Sabita Bhattacharya.	Benga	al Talloring and Machine Embrodery Schoo
		P. 90	Renuka Dutta.
C	handra Moni Brahmo Girls' High School	P. 91	Dipali Das.
<b>3</b> 3(P)	Goeta Rani Mahapatra.	P. 92	Champa Shenapati.
	ROLL COOCH BEHAR		Konnagar Kalyan Parishad
Qsor	to Institute of Commerce and Telegraphy	P. 107	Bandana Chakraverty.
4001	Kiron Preva Pundit.		Lakshmi Choudhury.

	D. U.Y. V.
Name.	Roll No. Name.
Satya Bharati Mohila Silpa Villyalaya	P. 225 Prativa Saha.
Kulpana Sarkar.	Ex. P. 231 Fulu Ram Pat.
ROLL -24-PARGANAS	
	Karma Brati Sanstha
Mohila Silpalaya	Ex. P. 243 Anjah Adhikary.
Usha Rani Das.	
ichapore Giris' High School	Nari Kalyan Bayan Samity
_ D	P. 273 Vaktı Mazumder.
	Stateti Guran Mar Graniki Silan Silah
7 Kamula Dhar.	Biplabi Suren Kar Smriti Slipa Siksh
Barrackpore Mehila Upasamity, W.B.P.C.C.	Ex. P. 279 Uma Ghosh.
30 Subarna Son.	
ii Chhanda Acharjya.	Beighoria Narimangai Samity
Ava Das.	P. 301 Holon Ram Buswas.
3 Shanta Roy Chowdhury.	Netaji Sangha (Graft Centre)
14 Lily Das.	Ex, P. 308 Hashi Chakravorty.
7 Bımala Podder.	Ex. P. 309 Asha Chakravorty.
0 Dipah Chakraborty.	Ex. P. 310 Lila Das.
7 Sovana Nandi.	
•	Shree Shree Ram Krishna Karu Silpa Sikshaya
Habra Silpa Sikshalaya	Ex. P. 313 Sondha Deb.
Bejoya Sandhya (Datta).	
Krishna Roy Chowdhury.	Baruipur Mohila Samity
Biva Das.	Ex. P. 332 Shelly Bandopadhay.
Aratı Sarkor.	
	Junjor High School
Arya Samity Nari Slipa Kendra	Ex. P. 364 Janaki Devi.
27 Smriti Mitra.	Ex. P. 365 Kanaklata Devi.
29 Chitra Das.	P. 366 Putul Ram Banorjee.
Bizpur Mohila Silpa Sikoha Kondra	Mahila Silpa Siksha Kendra
178 Asru Dutta.	Ex. P. 381 Rama Chakraborty.
	Sivananda Nari Silpa Mandir
	Ex. P. 391 Reba Ghosh.
litara Mehila Kutir-O-Bayan Silpa Pratisthan	P. 393 Chhabi Mukherjee.
186 Sadhana Halder.	
	Sakti Sangha Talloring Institute
All India Women's Welfare Association	Ex. P. 401 Prativa Chatterjee.
194 Chays Dutta.	Ex. P. 403 Gita Ghosh.
	Ex. P. 404 Rani Roy.
Bagjoia Mohija Samity	Ex. P. 405 Usharani Dey.
218 Dipali Bhattacharya.	Ex. P. 413 Niber Des.

Roll No.	Name.	Roll No.	Name.
	Satya Bharati Mahila Silpa Siksha Kendra		Women Teachers' Training School
Ex. P. 424	Basanti Santra.	Ex. P. 5	Lipika Guha Roy.
Ex. P. 425	Namita Roy.		C. E. Z. Queen's Junior Girls' High Sche
		Ex. P. 7	Tripti Mondal.
PP. 9	Belgheria Mahila Silpa Shiksha Kendra Bela Acharjee.		Ranaghat Hari Karmi Samity
		Ex. P. 9	Aroti Moitra.
		Ex. P. 12	Uma Ghosh.
	ROLL—NADIA		
	Umashashi Nari Shiipa Shiksha Mandir		ROLL-MURSHIDABAD
Ex. P. 1	Archana Mukherjee.	Kandi	Raja Manindra Chandra Girls' High Sci
•		Ex. P. 2	Sandhya Rani Sinha.
	Nabodwip Kutir Shiipa Pratisthan		ILLEGIB:
Ex. P. 3	Kalyani Ghosh.		Chief Inspector, Women's Educ

# The



# (Bazette

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THURSDAY, MAY 13, 1965

| SAKA 1887

### **PART IB—Educational Notices**

### **EDUCATION DIRECTORATE**

**Calcutta** 

#### **NOTIFICATIONS**

1 T.B.—28th April 1965.—It is hereby notified meral information that the twenty-three text-in Hindi for non-Hindi speaking students of V in the State of West Bengal approved in of this office notification No. 3 T.B., dated the vovember 1963 and the said approval extended further period up to 31st December 1965, vide office notification No. 3 T.B., dated the 4th ber 1964, should not be in use in class V 31st December 1965. Hence the notification T.B., dated the 4th November 1964, should be I as cancelled after 31st December 1965.

## P. C. MUKHERJEE. Director of Public Instruction.

2 T.B.—28th April 1965.—It is hereby notified neral information that text-books in Hindi for indi speaking students of class V, written in lance with the syllabus of studies, approved by ment in terms of their orders No. 1224 Edn. ated the 24th March 1965, will be received by cretary. Text Book Committee. West Bengal rs' Buildings, Main Block, Ground Floor) ta, for consideration as text-books on of the 1st September 1965.

abus as approved by Government is reproduced

### Syllabus for non-Hindi speaking Students for Class V

simple letters (vowels and consonants) of lagari alphabet. Systematic training in the s of aspirates w and w, w and w, w and w and w. w.

Primer should not be more than 64 pages. In 1st half of the Primer vowels and their Matras,

consonants and simple words without conjoint letters are to be used. Conjoint letters are to be introduced in the second-half of the Primer. The lessons should be gradually of higher standard. The lessons should be based on every-day life and environment of the children. Poetry pieces should not exceed more than one-fourth of the contents of the Primer. They should be composed of simple and easily understandable words, so that they may be learnt by heart by the young learners without much difficulty. Simple stories may be inserted in the lessons to make them more interesting.

Transcription from the Primer is essential for the students. Emphasis should be given on correct pronunciation, formation of easy sentences with words from the Primer and simple dictation. Illustrative and colourful charts may be used wherever available.

The details regarding the procedure of submission of the books mentioned above are given below:

- 1. Each book will be submitted in six copies\* with an application in the following form:—
  - (i) Name of the book.
  - (ii) Class for which it is intended
  - (iii) Name and address of the author
  - (iv) Name and address of the publisher
  - (v) Name and address of the press where printed
  - (vi) If the book was previously submitted for consideration
  - (vii) Price.

Dated ... .....

	•• " • "
forward	wo declarations as shown below should be led to the Secretary, Text Book Committee, Bengal, for record along with the submission book
(*) 1	(We) declare that I (we) am (are) the author(s) of the book entitled
Dated	•••
	Signature of author(s)
(ii) <b>I</b>	(We) declare that no copyright material has been used in the book entitled

Signature of author(s) or Publisher(s)

- (iii) In the case of an author or publisher who is a Government servant the number and the date of the order in which he/she has been permitted to write or publish the book should invariably be quoted in the application form.
- A sum of Rs. 18 (Rupees eighteen) only should be paid as fees for each book mentioned above. A challan showing payment into a Government treasury in West Bengal of the sum under head "XXII-Education-Misc.-receipts" should accompany the application submitting each book to the Committee. No book will be considered unless it is accompanied by a treasury challan. Fees once deposited will not be refunded.
- 4 It is desirable that the title of a book submitted to the Committee for consideration should be printed at the top of each leaf of the book.
- 5. Books submitted to the Secretary should be in print.

- 6. No name except that of author and pul should be allowed on the cover or title page (1 name of editor, reviser or writer of foreword of face should be allowed).
- 7. Authors of text book are requested to o themselves to line drawings in preference to hal blocks and to make the illustrations more approto facts to be illustrated.
- 8. Paper should be unglazed, hard propaque and not below  $20^{\circ} \times 30^{\circ}$  (51 cm.  $\times 76$  11.8 Kg. 500's White Printing.
- 9. Ink should be good black, evenly distri
- 10. Type should be broad without excessive trast of thick and thin, "Condensed" type should be used.
- 11. Size Double Crown 16 mo—Type pag em×36 em 16 points Roman.
- 12. The office of the Secretary, West B Text-Book Committee, does not hold itself re sible for answering letters regarding books a consideration of the Committee. Names of approved will be duly notified.
- \* Four of these copies should contain no name authors or publishers on the cover, inner title in the preface or elsewhere. The identity of author or publisher should in no way be reveaked these copies. The remaining two copies will these informations. Three of these four cipes should be submitted in three different sealed packets containing one book.

The fourth copy should be submitted along with fifth and sixth copies (which contain the name the authors and the publishers) in another spacket.

The six copies of a book referred to above will be packed in four different sealed packets each cating on the sealed cover (a) title of the book subject and language in which it is written and class for which the book is submitted. The secover should contain no other particulars.

Variations of these instructions may result in t tion of the book outright.

P. C. MUKHERJEE.

Director of Public Instruc

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### NOTIFICATION

#### Dated the 4th March 1965.

The collowing candidates are declared to have assed the Boiler Attendants' Examination under the West Bengal Boiler Attendant Rules, 1958, and by the Board of Examiners on the 11th and the boundary 1965, at the Barakar Inspection angalow, district Burdwan, and have been awardicertificates of competency as under:

### SECOND CLASS CERTIFICATE OF COMPETENCY

On the 11th February 1965.

### Sl. Nos., Names and Addresses

- 11 Abanindra Nath Chakraborty, Qr. No. FN 152, P.O. Durgapur-2, district Burdwan.
- 12. Utpal Kanti Chaudhuri, Operation (Mech.), D.V.C., Durgapur Thermal Power Station, Durgapur-7, district Burdwan.
- (i) Paltu, T. No. AZ/244, Traffic Deptt., Kulti Works, P.O. Kulti, district Burdwan.
- Misri, T. No. AZ/11, Traffic Deptt., Kulti Works, P.O. Kulti, district Burdwan.
- (i) Bijoy Lal Das, Operation Section, Durgapur Thermal Power Station, D.V.C., Durgapur-7, district Burdwan.
- (6) Bimalendu Bhattacherjec, E-33 D.V.C. Colony, Benachity, P.O. Durgapur-4, disrict Burdwan.
- 17) Samaru Harijan, C/o. S. Raghavan, flindustan Cables Colony, Qr. No. 8 (Bungalow), P.O. Hindustan Cables, district Burdwan.
- (S. Tarapada Mahato, Vill. Jorebari, P.O. Hindustan Cables (Rupnarainpur), district Burdwan.
- (4) Kanhai Kewat, C/o. Real Kajora Colliery. P.O. Kajoragram, district Burdwan.
- (10) Megha Singh, C/o. Charanpur Colliery, P.O. Charanpore, district Burdwan.
- (11) Ram Jatan Singh, C/o. Northbrook Colliery, P.O. Jaykaynagore, district Burdwan.
- (12) Haru Shaw, T. No. AZ/39, Traffic Deptt., Kulti Works, P.O. Kulti, district Burdwan.
- 113. Md. Sabid, No. 3, Boiler Plant, Indian Iron & Steel Co., Ltd., P.O. Burnpur, district Burdwan.
- (14) Mrinal Kanti Kar, C/o. Kesto Chatterjee's House (Young Road), Vill. Sreepally, P.O. Asansol, district Burdwan.
- (15) Ali Akbar, C/o. P.E. Dept., Boiler Plant, Indian Iron & Steel Co., Ltd., Burnpur, P.O. Burnpur, via Asansol, district Burdwan.
- (16) Md. Ibrahim, T. No. AZ/46, Traffic Deptt., Kulti Works, P.O. Kulti, district Burdwan.
- (17, Dilip Kumar Chattopadhyay, Operator (Mech.), 'D' Group, Durgapur Projects Power Station, Durgapur Project Ltd., P.O. Durgapur, district Burdwan.

# Sl. Nos., Names and Addresses

- (18) Satya Priya Basu, Qr. No. EN-152, Durgapur-2, district Burdwan.
- (19) Rama Sankar Singh, C/o. New Ghusick Colliery, P.O. Kalipahari, district Burdwan.
- (20) Ram Ujagir Singh Rana, C/o. Power House, Aluminium Corpn. of India Ltd., P.O. Jaykaynagar, district Burdwan.
- (21) Bijon Kumar Paul, E-33, D.V.C. Colony, Berachity, Durgapur-4, district Burdwan.
- (22) Shymlal Debnath, G11 4/15, Trunk Road, P.O. Durgapur-4, district Burdwan.
- (23) Baibir Singh, F/34B D.V.C., Durgapur Thermal Power Station, P.O. Durgapur-7, district Burdwan.
- (24) Hualal Ray, Cio Dutta's Central Kajora Colly., P.O. Kajoragram, district Burdwan.
- (25) Kamala Kanta Das, C/o. Dutta's Central Kajora Colly., P.O. Kajoragram, district Burdwan.
- (26) Nikunja Kumar Ray, C/o. Dutta's Central Kajora Colly., P.O. Kajoragram, district Burdwan
- (27) Ramjee Bhagat, C/o Reckitt & Colman of India Ltd., Dhadku, P.O. Asansol, district Burdwan.
- (28) Dhirendra Nath Ganguli, Qr. No. DN-71, Durgapur-2, district Burdwan.
- (29) Nepal Chandra Hazra, Vill. Gopalmath (Nagarband Plot), P.O. Waria, district Burdwan.
- (30) Brajagopal Chatterjee, 11,7 Marconi Avenue, 'B' Zone, Durgapur-5, district Burdwan.
- (31) Paresh Chandra Banerjee, E1/88B Coke Oven Colony, P.O. Durgapur-2, district Burdwan.
- (32) Dhirendra Nath Mukherjee, Vill. Faridpur, P.O. Durgapur-3, district Burdwan.
- (33) Tarun Kumar Mitra, Qr. No. EN-154, Durgapur-2, district Burdwan.
- (34) Krittibus Chakravartv, C'o. Shri A. K. Bachaspati, Qr. No. DN-394, Durgapur-2, district Burdwan.
- (25) Hemendra Kumar Debnath, C/o. Lower Kenda Colliery, P.O. Kajoragram, district Burdwan.
- (36) Jugal Kishore Saren, Coo. Dishergarh Power Supply Co., Ltd., P.O. Sitarampore, district Burdwan.
- (37) Bhagwan Das, C/o. Ningah Colliery, B.N. D/11, P.O. Kalıpahari, district Burdwan.
- (38) Mahadeo Lal, Operator (Mechanical), Durgapur Thermal Power Station, D.V.C., Durgapur-7, district Burdwan.
- (39) Birja Prasad, C/o. Seebpore Power Station, A. P. Co. Ltd., P.O. Charanpore, district Burdwan.
- (40) Dukhi Nunia, C/o. Jaykaynagar Colliery, P.O. Jaykaynagar, district Burdwan.

#### SI. Nos., Names and Addresses

- (41) Seo, C/o. Power Engineer's Office, (No. 3 Boiler Plant), Indian Iron & Steel Co., Ltd., Burnpur (Iron Secn.), district Burdwan.
- (42) Raicha Ram, C/o. Seebpore Power Station, P.O. Charanpore, district Burdwan.
- (43) Khetra Mohan Dash, C/o. East Sitalpur Colliery, P.O. Ukhra, district Burdwan.
- (44) Manick Roy, Agardi, P.O. Panuria, district Burdwan.
- (45) Sk. Gafur Mia, Agardi, P.Ö. Panuria, distriet Burdwan.
- (46) Sunil Kumar Mukherjee, C'/o. Operation Section, Durgapur Thermal Power Station, D.V.C., Oyaria, P.O. Durgapur-7, district Burdwan.
- (47) Kalipada Bawari, Vill. Dharaspur, P.O. Achara, P.-S. Salampore, district Burdwan.
- (48) Mathura Lohar, K.L.S. Chalbalpur Colliery, P.O. Jaykaynagar, district Burdwan.
- (49) Shew Sankar Singh, C/o. The Parasea Colliery, P.O. Kajoragram, district Burdwan.
- (50) Parikha Koiri, C'o. Power House, Aluminium Corpn. of India Ltd., P.O. Jaykaynagar, district Burdwan.

#### On the 12th February 1965.

- (1) Sudhir Kumar Chakravarty, C/o. North West Salanpur Colliery, P.O. Samdi, district Burdwan.
- (2) Astam Kumar Manna, C/o. B. C. Manna, Qr. No. FN 18/1, P.O. Durgapur-2, district Burdwan.
- (3) Ramdhani Harijan, C/o. Parasea Colliery, P.O. Kajoragram, district Burdwan.
- (4) Johair, C/o. Indian Iron & Steel Co., Ltd., Burnpur Works, Steel Section, P.O. Burnpur, district Burdwan.
- (5) Mustak Ahmed, C/o. Indian Iron & Steel Co., Ltd., Burnpur Works, Steel Section, P.O. Burnpur, district Burdwan.
- (6) Ram Rith, C/o. Indian Iron & Steel Co., Ltd., Burnpur Works, Steel Section, P.O. Burnpur, district Burdwan.
- (7) Naresh Paul, C/o. Indian Iron & Steel Co., Ltd., Burnpur Works, Steel Section, P.O. Burnpur, district Burdwan.
- (8) Pournamashi, C/o. Indian Iron & Steel Co., Ltd., Burnpur Works, Steel Section, P.O. Burnpur, district Burdwan.

#### Sl. Nos., Names and Addresses

-----

- (9) Bipath, C/o. Indian Iron & Steel Co., Ltd. Burnpur Works, Steel Section, P.O. Burnpur, district Burdwan.
- (10) Ramgoti, C/o. Indian Iron & Steel Co., Ltc Burnpur Works, Steel Section, P.O. Burn pur, district Burdwan.
- (11) Harijan Harikaran, C/o. Pure Sitalpure Colliery, P.O. Ukhra, district Burdwan.
- (12) Rajaram Sharma, Vill. Amdiha, P.O. Sam. P.-S. Baraboni, district Burdwan.
- (13) Bharath Gosai, C/o. Sripur Colly. Power Str P.O. Kalipahari, district Burdwan.
- (14) Bhandul Ahir, Girjapara, P.O. Ranigar district Burdwan.
- (15) Banarasi Chamar, Nichugram, P.O. Kull district Burdwan.
- (16) Gundharilal Benia, C/o. M/S. Burn & Co. Ltd., Refracty. & Ceramic Works, No. Works, Raniganj, P.O. Raniganj, distra Burdwan.
- (17) Dugai Muchi, Jote Dhemo Colliery, P.( Ukhra, district Burdwan.
- (18) Ramkirit Singh, C/o. Dhemo Main Collien P.O. Sitarampur, district Burdwan.
- (19) Hurra Bauri, C/o. Dhemo Main Collieri P.O. Sitarampur, district Burdwan.
- (20) Khurseed Ahammad, Traffic (Iron Section Burnpur Works, P.O. Burnpur, district Burdwan.
- (21) James, Traffic (Iron Section), Burnpur Work P.O. Burnpur, district Burdwan.
- (22) Md. Idrish, Traffic (Iron Section), Burnpu Works, P.O. Burnpur, district Burdwan.
- (23) Md. Safi, Traffic (Iron Section), Burnpu Works, P.O. Burnpur, district Burdwan
- (24) Manick Chand, Traffic (Iron Section), Burn pur Works, P.O. Burnpur, district Burdwar
- (25) Abdul Hakim, Traffic (Iron Section), Burnpu Works, P.O. Burnpur, district Burdwan.
- (26) Kabiruddin, Teldanga, P.O. Chirkunda, dist rict Dhanbad, Bihar.
- (27) Ganesh Chandra Roy, C/o. National Distilery & Chemical Corpn. Ltd., Jemari, Rupparainpur, district Burdwan.
- (28) Mohammad Idan, C/o. Hind Refractorie Ltd., Durgapur-1, district Burdwan.
- (29) Chowdhuri Dhobi, C/o. Hind Refractoric Ltd., Durgapur-1, district Burdwan.
- (30) Ratilal Harijan, C/o. Sripur Colliery Powe House, P.O. Kalipahari, district Burdwan.

N. ROY CHOWDHURY, Secretary, Board of Examiners

# **Calcuita**



# Gazette

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THURSDAY, MAY 20, 1965

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#### PART IB.—Educational Notices

#### DARD OF APPRENTICESHIP TRAINING, WEST BENGAL

e following students from the Calcutta Technischool passed in one or more subjects in the lal Technical Schools Examination of the d of Apperenticeship Training, West Bengal, held ily, 1962:

#### RESULTS

D-Passed with Distinction.

I-Passed in First Class.

II-Passed in Second Class.

oll No. name of student and class of pass

#### ical Mathematics (Elem.):

Gobinda Mohan Sen, II

Phatik Lal Das, D

Amal Ch. Guha Thakurta, II Biswanath Pal, I

Kalipada Kundu, I

Purnendu Bikash Roy, D

Barun Kumar Basu, D

Kironmoy Lahiri, I Debdas Mukherjee, II

Sudhamoy Bandyopadhyay, Il Sudhansu Kumar Dutt, D

Sibaprasad Banerjee, I

Sridhar Kumar Mukherjee, D

Pradyot Kumar Chatterjee, I) Manas Mohan Basu, II

Kamal Kanti Bakshi, II Ranjit Kumar Sen, II

Sibesh Ch. Das Gupta, II

Bibhuti Bhusan Patra, I Sk. Jainal Abedin, I

Ashim Kumar Mookherjee, II

S. Waliullah, D

Dilip Kumar Mukherjee, I

rasanta Kumar Das, II

Kanu Roy, I

Sudhir Kumar Ganguly, II

Dilip Kumar Mitra, Japan Kumar Roy, I

Brajagopal De, II

Alvaro Lawrence DaCosta, I

417 Subiksh Chattopadhyay, II 418 Sunil Ch. Roy Chowdhury II 419 Amarendra N. Deb, I

421 Sunil Kr. Chattopadhyay, I

422 Jyotirmoy Ghosh, D 423 Kalyan Kumar Pal, I

424 Malay Kanti Basu, D 425 Kalyan Kumar Ghosh, I

426 Dilip Ranjan Das Gupta, Il

427 Dilip Kumar Basu, Il

428 Barun K. Gupta, I

429 Debabrata Guha, II 430 Arunava Basu, II

431 Ajay Kr. Chakraborty, II 433 Abdus Subhan, II

434 Subodh Kumar Roy, I

436 Paresh Mukherjee, II 437 Debranjan Guha, II

438 Dhrubajyoti Goswami, II

439 Kanhaiya Lal Kothari, II 440 Khubi Das, II

441 Nilmony Aich, D 442 Ashim Kumar Mondal, II

443 Manabendra Misra, I

444 Kashmir Mallik, I

445 Prasanta Kumar Sen Gupta, i

447 Manatosh Pal, D

448 Subhash Chakraborty, I

449 Amarendra Nath Dan,

450 Dipes Narayan Ray, II 451 Jyotindra Nath Banerjee, D

452 Amarendra Nath Ghosh, II 453 Binode Gopal Guha, II

454 Manas Kumar Ganguly, I

456 Jyotirmoy Chatterjee, D 457 Sailendra Nath Banerjee, I

458 Asit Banerjee, II 459 Somenath Ray, I

460 Alok Kumar Sen Gupta, D

461 Swapan Kumar Maitra, I

462 Arun Kumar Basu, D 463 Asok Kumar Sarkar, II

464 Arun Kumar Basu, D

466 Pradip Narayan Patranabis, II 468 Ramapati Chakraborty, II

469 Dilip Kumar Gupta, II

471 Sanat Kumar Chatteries II 472 Nirmalendu Benerjee I

,

652 Sachindra Nath Ghosh, II

653 Ram Sing Sharma, I

#### Roll No., name of student and class of pass Roll No., name of student and class of pass. 562 Ram Prasad Chatterjee, 473 Sachindra Nath Dutta, II 563 Purnendu Chakraborty 474 Sanat Kumar Ray, II 564 Nihar Ranjan Datta, II 479 Harinarayan Kunwar, II 565 Asit Kumar De, II 566 Sasanka Sekhar Das Gupta, I 568 Subes Ranjan Debnath, II 480. Himansu Kumar Roy, II 481 Rabindra Nath Banerjee, 11 482 Debaprasad Banerjee, II 483 Sunil Chandra Banerjee, II 570 Chandra Nath Sil, II 571 Manick Chandra De, II 485 Manashij Kumar Bose, II 486 Dilip Kumar Chanda, II 487 Sunil Kumar Chakraborty, II 490 Dipak Banerjee, II 572 Nitai Pada Chakraborty, I 573 Dudh Kumar Samanta, II 576 Achintya Kumar Roy, II 578 Ashim Kumar Das, II 580 Asok Kumar Banerjee, II 581 Sourendra Nath Sanyal, I 491 Prabal Sen, D 492 Asoke Kumar Roy, II 493 Sourindra Prasad Bagchi, II 494 Murari Mohan Sen, I 582 Kalyan Kumar, Pal, I 583 Niloy Kumar De, II 584 Prabir Ghosh, II 495 Dipak Kumar Mukherjee, II 496 Ashim Kumar Ganguly, II 497 Samir Ghosh, II 498 Dilip Kumar Chakraborti, II 585 Dhurjati Prasad Chattopadhyay, 11 586 Prabir Kumar Chakraborty, II 587 Purushottam Bhattacharya, II 499 Sankar Nath Basu, D 589 Nishith Kumar Mandal, II 500 Purendu Nag, II 501 Subrata Basu, II 502 Bimal Kr. Mukhopadhyay, II 590 Dilip Kumar Samanta, II 591 A. K. M. Abul Kalam, II 593 Abdur Rahim, II 594 Kanai Lal Bhowmick, II 503 Amitava Bhattacharya, II 508 Amiya Kumar Sarkar, II 509 Arun Kumar Banerjee, II 595 Subrata Chatterjee, I 510 Syed Nazimuddin, II 515 Amitava Narayan Sur, II 517 Subhash Ch. Parbat, D 518 Prabir Kumar Dhar, II 520 Arun Kumar Saha, II 596 Baneswar Ghara, I 597 Nirmal Kumar Roy, I 600 Susanta Kumar Sen Gupta, I 601 Frederick Arnold Cornlisz, II 602 Dinshaw S. Tangri, D 603 Tushar Bhattacharya, II 606 Dhirendra Nath Banerjee, II 523 Kartick Chandra Rana, II 524 Narendra Nath Sarkar, D 525 Himadri Kumar Datta, I 607 Bipradas Sarkar, D 608 Wing Chong Tham, I 609 Prem Chand Dua, II 612 Sukhendu Bikash Majumdar, II 527 Ajit Kumar Das, D 528 Madhusudan Sarkar, II 529 Surath Narayan Banerjee, II 530 Pradip Kumar Mitra, II 531 Naresh Chandra Ghosh, II 613 Dilip Kumar Chakraborty, II 614 Ram Sankar Mukherjee, I 616 Dipak Kumar Basu, II 617 Radhashyam Pal, II 532 Ram Ratan Pande, II 533 Samir Kumar Seal, D 534 Devendra Kumar Sinha, I 535 Sunil Ranjan Chakraborty, II 619 Arabinda Chattopadhyay, I 621 Samir Kumar Roy, II 622 Pratyush Kumar Gupta, I 623 Bhaskar Das Gupta, I 536 Saroj Kumar Chowdhury, II 537 Arun Kumar Bose, II 624 Biswanath De, D 625 Bikash Kumar Biswas, II 538 Sampad Kumar Chatterjee, II 539 Garimella Premanand, II 627 Amarendra Ray, D 628 Bhabani Prasad Chakraborty, D 540 Subir Gangopadhyay. I 541 Deb Kumar Bhattacharya, Il 629 Tridib Mitra, D 630 Kartik Chandra Bharadwaj, I 542 Ganesh Chandra Banerjee, I 544 Manoranjan Das, II 631 Sailendra Kr. Ghosh, II 545 Chandra Madhab Ghosh, I 546 Tanmoy Ray, I 547 Sanjoy Mahalanobis, II 548 Smriti Bhusan Chakraborty, II 632 Asim Bishnu. I 633 Malay Kanti Naug, I 634 Shyamal Kumar Ghosh, I 637 Arun Kumar Ray, II 549 Arun Baran Chatterjee, I 639 Tushar Kanti Sinha, II 640 Swapan Kumar Chatterjee, II 641 Rabindra Nath Mandal, II 550 Debabrata Bose, II 551 Amiya Prakash Ghosh, I 552 Mihir Kumar Banerjee, D 642 Santi Kumar Bagani, I 553 Jyotirmov Basu Rav. D 554 Nirmal Kumar Mukherjee, II 644 Ashish Sanyal, I 645 Anil Kumar Neyandhi, II 555 Rabindranath Basu, D 646 Ajay Kumar Basu, II 556 Pijush Kanti Majumdar, I 647 Grescent Jeronimo Rodrigues, I 557 Subal Kumar Ray, II 648 Dodul Ganguly, II 558 Dilip Kumar Pain, I . 651 Arun Kumar Chakraborty, II 559 Samir Kumar Basu, II

560 Paritosh Kr. Gangopadhyay, D

561 Biswaranjan Bera, II 😬

toll No., name of student and class of pass.	Old Manager 1 12 and Adham 1
Saktipada Ghosh, I	814 Shyamal Kanti Adhya, I 840 Arun Kumar Gupta, I
Biswarup Mitra, II	841 Arun Kumar Hazra, II
Bimal Ray, I Satyanarayan Datta, II	843 Saktipada Dedajna, II
Subhendu Biswas, I	844 Surajit Kumar Sen Gupta, I
Ignatius McDonald D'Costa, I	845 Dipak Ranjan Ghosh, II
parthasarathi Dutta, I	846 Priya Brata Mandal, II
Padaranjan Sinha Majumdar, II	853 Sahadeb Chandra Das, II
Amarendra Prasad Ghosh, D	855 Pabitra Kumar Bakshi, II
Subhasish Bhattacharya, I	857 Jagadish Prasad Agarwal, I
Ranjit Kumar Basu, II	875 Gahandyuti Barman, D 877 Debkumar Ghosh, I
Ranjit Sen Gupta, I Devavrata Sikdar, II	881 Jaharwal Bera, II
Netai Chandra Mallick, II	882 Tapan Kumar Biswas, II
Gopal Chandra Chatterjee, D	883 Ramapati Mukherjee, I
Far Youn Lee, I	894 Dilip Kumar Chandra, I
Kalvan Sinha Roy, I	896 Basudev Chatterjee, II
Chiranjib Ch. Mukherjee, 11	903 Arunanshu Chatterjee, II
Badriprasad Ghosh, II	906 Kalikinkar Brahmachari, I
Barun Kumar Ghosh, II	915 Santosh Kumar Rakshit, II
Debaranjan Bhattacharya, II	933 Lokenath Banerjee, II 938 Arun Kumar Banerjee, I
Arup Kumar De, II Mrinal Kanti Saha, I	962 Pranab Kumar Banerjee, II
Amitava Bagchi, I	988 Arjun Gupta, II
Ajit Bhattacharya, II	1003 Anil Kumar Barman, II
Samir Kumar Mukherjee, D	1004 Netai Chand Dutta, I
Asok Kumar Sen, D	1009 Kalyan Sankar Das Gupta, II
Utpal Kumar Basu, II	1012 Utpalendu Dutta, D
Buddhadeb Roy, I	1015 Sambhunath Majumdar, II
Purnendu Rakhal Sarkar, II	1026 Sukhendu Bhusan Pal, II
Subhas Kumar Ghosh, II	1032 Diptiman Das Gupta, II 1033 Gourisankar Bhadra, II
Sushil Chandra Das, Il Pradip Kumar Bhattacharjee, II	1035 Kamal Kissan Dubey, I
Suhrid Kumar Basu, II	1037 Samarendra Mohan Paul, II
Bimal Kumar Dutta, II	1039 Chhibubhai Nanabhai Patel, II
Ranjit Gangopadhyay, I	1044 Basudeb Ghosh, II
Dipak Kumar Chakraborty, II	1053 Dilip Kumra Dutta, II
Amar Nath Mukherjee, II	1055 Tushar Sen Gupta, II
Badal Chandra Ghosh, II	1059 Nitish Kumar Sen Gupta, II
Manibhusan Tarafdar, II Abhoyit Singh, II	1062 Anal Kumar Pal, 11 1063 Kamal Kumar Ganguly, II
Surjyanarayan Nandi, II	1076 Prasanta Kumar Ganguly, II
Debdas Seal I,	1077 Samar Ranjan Sen Gupta, I
Subrata Kumar Ghosh, I	1078 Amlan Kumar Dutta, I
Ashimendu Ghosh, I	1080 Munawar Hossain, I
Ranjit Kumar Ganguly, II	1085 Pranab Kumar Dutta, II
Pranatosh Ghosh, I	1087 Birsankar Banerjee, II
Pradip Kumar Gupta, II	1089 Puskar Nath Vatal, II
Pradip Kumar Maiti, II	1090 Malay Kanti Majumdar, II
Nihar Ranjan Acharya, II Samar Kumar Majumdar, II	1092 Sukumar Pal, II 1120 Sunil Kumar Dey, II
Mrinal Kanti Basu, II	1161 Bishnupada Dhara, II
Bikash Kumar Ganguly, II	1209 Chander K. Sood, II
Pranab Kumar Roy, II	1226 Dipankar Ukil, II
Tushar Chatterjee, II	1251 Kamal Krishna Mitra, I
Ajoy Kumra Basu, II	1307 Jaydeb Bank, II
Bhupendra Narayan Chaudhuri, II	1319 Pranabendra Mohan Roy, II
Shyamal Kumar Mukherjee, II	1320 Ashit Kumar Dhar, II
Biswanath Das, II Salahuddin Mallick. I	1322 Anup Kumar Goswami, II
Rajat Kumar Mukherjee, I	1325 Basudev Bag, II
Jayanta Kumar Majumdar, II	1328 Md. Khursid Alam, II
	1335 Subir Coemar Ghosh, II
Prabal Pratap Chattopadhyay,	1336 Biswanath Datta, II
Utpal Kumar Mukherjee, I	1338 Krishna Ch. Chatterjee, II
Sankar Banerjee, I	
Dipti Prakash Moulik, II	1340 Tapas Banerjee, U
Pranab Kumar Seth, II	1345 Ashim Kanti Das, II
Siddheswar Mukerjee, II	1348 Kamal Chandra Ghosh, II

\$1 \$1.8\$ \$1.8\$

Poll No. name of student and alone of sacr	Dall No. come of student and slave of
Roll No., name of student and class of pass.  1349 Krishnadhan Mukherjee, II	Roll No., name of student and class of 1157 Benoy Kumar Dalui, II
1357 S. Govind Rajan, I	1158 Tarit Bhusan Das Gupta, II
1358 Anil Kumar Bhattacharjee, II	1159 Nitaipada Mondal, II
1363 Sudhindra Nath Majumdar, II	1160 Nikhilesh Maity, II
1382 Satyapada Bhowmick, II 1389 Shyamal Kumar Basu, II	1162 Ashoke Kumar Sarkar, II
1392 Abhayapada Samanta, II	1164 Shyama Prasad Ghosh, II 1166 Manis Sen Gupta, I
1393 Salil Kumar Mukherjee, II	1167 Birendra Nath Basu, I
1397 Sridam Sen, I	1168 Ashim Kumar Sarkar, D
1399 Sibnath Ghoshal, II	1170 Utpal Sen Gupta, D
1405 Dilip Kumar Dey Sircar, I	1172 Nihar Kumar Kar, II
1409 Nripendra Nath Ghosh, II 1410 Pralay Kumar Bandyopadhyay, II	1174 Sujit Kumar Basu, II 1175 Ashish Kumar Mitra, I
1412 Arun Kumar Bhattacharjee, I	1176 Sukumar Ganguly, I
1415 Sanat Kumar Pal, II	1178 Aniruddha Lahiri, II
1416 Kanai Lal Khan, II	1181 Ivotirindra Nath Basu, II
1418 Tarun Kumar Mitra, I	1183 Niranjan Parbat, II
1419 Madan Mohan Parui, II 1423 Pankaj Kumar Chatterjee, II	1185 Subhash Chatterjee, I
1433 Atindra Nath Bhattacharya, II	1186 Kalidas Pal, II 1187 Kalyan Kumar Basu, II
1434 Ranjit Kumar Ghosh, II	1189 Naresh Chandra Ghosh, II
1438 Ashitendra Nath Kar, II	1190 Arun Kumar Sinha, II
1439 Satyendra Nath Bhattacharyya, II	1191 Priyankar Ganguly, I
1440 Ashoke Kumar Ghosh, II	1193 Swapan Kumar Basu, I
1442 Panchanan Bose, II 1448 Pratap Chandra Maji, II	1194 Sushil Kumar Dandapathak, I 1195 Madan Mohan Nath, I
1450 Sunil Kumar Bose, II	1196 Tarun Kumar Banerjee, II
1457 Arun Kumar Dutta, I	1197 Durga Prasad Chakraborty, I
1467 Jayanta Kumar Mukherjee, II	1198 Abhoy Kumar Chakraborty, II
1468 Anupam Bhattacharyya, II	1199 Sushil Kumar Sinha, I
1470 Sujit Kumar Dey, II 1471 Bhabanath Dutta, II	1200 Amiya Ratan Samajdar, I
1472 Chandidas Ghosh, II	1201 Ardhendu Sekhar Roy Chodhury, II 1202 Sunil Kumar Mitra, II
1480 Dipak Kumar Banerjea, II	1203 Samiran Chatterjee, II
1487 Mohan Lal Goswami, II	1205 Utpal Kumar Ghosh, I
Breetlest Mathematics (Advanced):	1206 Tarun Kanti Chakraborty, II
Practical Mathematics (Advanced):	1207 Somesh Chandra Bose, I
1107 Amiya Kumar Chatterjee, II	1210 Subir Chanda, II 1211 Saktipada Chatterjee, II
1108 Amal Kumar Mukherjee, I	1212 Amiya Kumar Ghosh, D
1109 Biplab Kumar Chattopadhyay, II 1110 Nilratan Banerjee, D	1213 Manas Kumar Dutta, D
1113 Samarendra Nath Bagchi, II	1214 Kalyan Kumar Ghosh, I
1114 Bikash Chandra Mukhopadhyay, II	1215 Gopal Mitra, I 1216 Sourendra Nath Majumdar, II
1115 Chaitan Charan Nandy, II	1219 Dulal Kumar Ghosh, II
1116 Uma Shankar Dutta, II	1220 Arun Kumar Bose, I
1122 Shanti Kumar Ghosh, II 1124 Sailendra Nath Sen, II	1221 Mrityunjoy Banerjee, II
1125 Sudhansu Kumar Bose, II	1222 Radhika Charan Panja, II
1126 Prasanta Kumar Mukherjee, II	1228 Amit Nath Mukherjee, II 1229 Nanigopal Das, II
1127 Biswanath Chatterjee, II	1230 Satyanarayan Dutta, D
1128 Arun Bikash Dutta, II	1231 Aloke Kumar Bhattacharyya, Il
1129 Amar Nath Bandyopadhyay, I 1131 Manabendra Kumar Sen, I	1232 Dinanath Dutta, I
1132 Bimal Krishna Sarkar, I	1233 Dilip Kumar Guha Thakurta, II
1135 Debabrata Roy Chowdhury, II	1234 Chick Fa Lee, II 1236 David Ezra Barook, II
1136 Biswanath Das, I	1238 Sudhansu Das, D
1137 Rebati Kumar Biswas, I 1138 Sunil Kumar Ghosh, I	1239 Pradip Kumar Roy, II
1139 Susen Kumar Mukherjee, II	1240 Dhirendra Nath Dey, II
1140 Rabindra Nath Das, I	1241 Samir Kumar Ghosh Chowdhury, I
1143 Nirmalya Pal, II	1242 Sanat Kumar Dey, II 1243 Suprakash Das Gupta, D
1144 Ajit Kumar Bhattacharyya, D	1244 Samarpati Roy Chowdhury, I
1145 Sujit Kumar Sircar, II 1146 Debabrata Sarkar, II	1245 Nirmalya Maitra, II
1150 Ashesh Roy Chowdhury, II	1247 Priyakanti Bhaduri, II
1151 Prasanta Kumar Datta, II	1248 Sunil Kanti Das Purkayastha, II
1152 Samarendra Nath Chakraborty, II	
1153 Sujan Kumar Chatterjee, II	1249 Himangshu Kumar Dutta, II
1156 Sujit Ghosh, II	1250 Amal Kumar Das Gupta, II

all No., name of student and class of pass. Amiya Kumar Mukherjee, I 4 virendra Kumar Dutta, II iatinath Mukherjee, II amar Prasad Das Gupta, II Jimalendu Guha, II Ajay Kumar Nandi, II Jarayan Chandra Biswas, I ikash Kumar Ghosh, D Pradip Kumar Dutta, II Amulya Kanti Mukhopadhyay, D Owijendra Lal Bhowal, I Asim Kumar Chattopadhyay, II Tushar Kanta Bhattacharrya, II Amal Kumar Halder, D Satyanarayan Ganguly, I Alı Bardi Khan, II Amal Kumar Bhattacharyya, 1 rithwish Chandra Bhatt, D Lancelot Joseph White, II Varajit Kumar De, D Promode Gopal Dey, II Sunil Kumar Rudra, I Balaram Das, D Visith Ranjan Singha Roy, II Ajit Kumar Hati, II Santi Kumar Das, II Ashoke Kumar Indra, II Supati Ranjan Bhattacharjee, Il Dhananjoy Patra, II tanjan Kumar Banerjee, II Mohit Kumar Chatterjee, I Inil Kumar Ghosh, II Sambhunath Halder, II Dipak Kumar Lahiri, II Dilip Kumar Bose, II Tarunendu Sen, II Sunit Kumar Bhattacharyya, I Dinabandhu Chakraborty, II Rati Bhusan Mukherjee, II Shyamal Kumar Chatterjee, II Divender Raj Battoo, Il Madan Mohan Kundu, II Juran Chandra Dey, I Hrishikesh Bit, D Santi Ranjan Mukhopadhyay, II Hiranmyo Sen Gupta, D Jayanta Kumar Ghatak, II Hiranmay Das Gupta, II Diptis Chandra Goswami, II Shyamal Kumar Sen Gupta, II Indranath Bose, II Amalendu Dalal, I Mihir Kumar Roy. II N. S. V. Rao, D

### and Solid Geometry:

Gobinda Mohan Sen, I
Prosanta Kumar Ghoshal, II
Arunasis Mitra, II
Phatik Lal Das, I
Amal Chandra Guha Thakurta. II
Sasanka Sekhar Sadhu. D
Biswanath Pal. I
Kalipada Kundu, II
Purnendu Bikash Roy, II
Kiranmoy Lahiri, I
Debdas Mukherjee, I
Sudhimoy Bandyopadhyay, I

Roll No., name of student and class of pass.

297 Sudhansu Kumar Dutta, I 298 Sib Parasad Banerjee, I 299 Shridhar Kumar Mukherjee, I 397 Aloke Kumar Ghosh, II 398 Prodyot Kumar Chatteriee, D 399 Manas Mohan Basu, II 400 Kamal Kanti Bakshi, I 402 Sibesh Chandra Das Gupta, I 403 Bibhuti Bhusan Patra, I 404 Arup Kumar Chowdhury, I 405 Sk. Joynal Abedin, II 407 S. Waliullah, II 408 Dilip Kumar Mukherjee, II 409 Prasanta Kumar Das, Il 410 Kanu Roy, D 411 Sudhir Kumar Ganguly, D 412 Dilip Kumar Mitra, D 413 Tapan Kumar Roy, II 414 Showkat Ali Khan, I 415 Brojagopal Dey, I 416 Alvaro Lawrence DaCosta, I 417 Subikash Chattopadhyay, D 418 Sunil Chandra Roy Chowdhury, D 419 Amarendra Nath Deb. 1 420 Amal Kumar Nag, I 421 Sunil Kumar Chattopadhyay, II 422 Jyotirmoy Ghosh, D 423 Kalyan Kumar Pal, D 424 Malay Kanti Basu, D 425 Kalyan Kumar Ghosh, 1 426 Dilip Ranjan Das Gupta, D 427 Dilip Kumar Basu, D 428 Barun Kumar Gupta, I 429 Debabrata Guha, I 430 Arunava Basu, I 431 Ajoy Kumar Chakraborty, I 432 Surajit Sen Gupta, II 433 Abdus Subhan, I 434 Subodh Kumar Roy, I 435 Indrajit Kumar Naha, D 436 Paresh Mukherjee, I 437 Debranjan Guha, II 438 Dhrubajyoti Goswami, 1 439 Kanhaiya Lal Kothari, II 440 Khubi Das, I 441 Nilmani Aich, I 442 Asim Kumar Mondal, I 443 Manabendra Misra, I 444 Kashmir Mallik, D 445 Prosanta Kumar Sen Gupta, I 447 Manatosh Pal, D 448 Subhas Chakraborty, I 449 Amarendra Nath Dan, II 450 Dipes Narayan Ray, I 451 Iyotindra Nath Bancriec, I 452 Amarendra Nath Ghosh, I 453 Benode Gopal Guha, I 454 Manas Kumar Ganguli, I 455 Rabindra Nath Mukherjee, II 456 Ivotirmoy Chatterjee, I 457 Sailendra Nath Banerjee, I 458 Asit Banerice, I 459 Somnath Ray, D 460 Alok Kumar Sen Gupta, D 461 Swapan Kumar Maitra, I 462 Arus Kumar Basu, I

Roll No., name of student and class of pass.	Roll No., name of student and class of pa
463 Asoke Kumar Sarkar, I	541 Deb Kumar Bhattacharya, Il
464 Arun Kumar Basu, D	542 Ganesh Chandra Banerjee, II
466 Pradip Narayan Patranabis, II 468 Ramapati Chakraborty. I	543 Susanta Kumar Banerjee, l 544 Manoranjan Das, D
469 Dilip Kumar Gupta, II	545 Chandra Madhab Ghosh, I
470 Syam Sundar Sant, II	546 Tanmoy Ray, II
471 Sanat Kumar Chatterjee, II 472 Nirmalendu Banerjee, II	548 Smriti Bhusan Chakravorty, II 549 Arun Baran Chatterjee, II
473 Sachindra Nath Datta, I	551 Amiya Prakash Ghosh, Il
476 Mohan Chandra Dalui, II	552 Mihir Kumar Banerjee, D 553 Jyotirmoy Basu Ray, D
478 Ashim Kumar Banerjee, II 479 Harinarayan Kunwar, I	554 Nirmal Kumar Mukherjee, I
480 Himansu Kumar Roy, II	555 Rabindra Nath Basu, I
481 Rabindra Nath Banerjee, II 482 Debaprasad Banerjee, I	556 Pijush Kanti Majumdar, I 557 Subol Kumar Ray, I
483 Sunil Chandra Banerjee, I	558 Dilip Kumar Pain, Il
484 Dilip Ch. Chowdhury, I	559 Samir Kumar Basu, I
485 Manashij Kumar Bose, I 486 Dilip Kumar Chanda, II	561 Biswaranjan Bera, II 563 Purnendu Chakraborti, I
487 Sunil Kumar Chakraborty, II	564 Nihar Ranjan Datta, I
490 Dipak Banerjee, II	565 Asit Kumar De, II
491 Prabal Sen, II 493 Sourindra Prasad Bagchi, I	566 Sasanka Sekhar Das Gupta, I 567 Sisir Kumar Ghsoh, II
494 Murari Mohan Sen, I	568 Subes Ranjan Debnath, II
495 Dipak Kumar Mukherjee, I	569 Arun Sen Gupta, I
496 Ashim Kumar Ganguly, D 497 Samir Ghosh, I	570 Chandra Nath Şil, I 571 Manik Chandra De, I
498 Dilip Kumar Chakraborti, I	572 Nitaipada Chakraborty, I
499 Sankar Nath Basu, I	573 Dudhkumar Samanta, D
500 Purnendu Nag, I 501 Subrata Basu, I	574 Dipak Sarkar, D 576 Achintya Kumar Ray, I
502 Bimal Kr. Mukhopadhyay, 1	577 Ashoke Ranjan Mondal, Il
503 Amitava Bhattacharya. D	579 Ramendu Bhusan Dev Roy, II
504 Dipak Chattopadhyay, I 505 Ramendra Nath Dass. I	580 Asok Kumar Banerjee, I 581 Sourendra Nath Sanyal, D
507 Subrata Sen, II	582 Kalyan Kumar Pal, D
508 Amiya Kumar Sarkar. 1	584 Prabir Ghosh, D
509 Arun Kumar Banerjee. II 510 Syed Nazimuddin, D	586 Prabir Kumar Chakraborty, I 587 Purushottam Bhattacharya, D
511 Santi Kumar Das, D	588 Subhendu Sekhar Sarkra, I
512 Rathindra Nath Sen, D	589 Nishith Kumar Mondal, D
513 Jyotirmoy Mitra, II 514 Ashoke Nath Burma, II	590 Dilip Kumar Samanta, I 591 A. K. M. Abul Kalam, II
515 Am-tava Narayan Sur, II	593 Abdur Rahim, II
516 Tapan Das Gupta, I	594 Kanai Lal Bhowmick, D
517 Subhas Ch. Parbat, II	595 Subrata Chatterjee, II
518 Prabir Kumar Dhar, II 519 Deb Prasad Bhattacharyya, I	596 Baneswar Ghara, II 597 Nirmal Kumar Roy, II
520 Arun Kumar Saha, D	598 Sibo Prasad Chatterjee, D
521 Sailesh Chandra Datta. I	599 Samarendra Datta, I
522 Debaprasad Bakshi, I 523 Kartick Chandra Rana, l	600 Susanta Kumar Sen Gupta, I 601 Frederick Arnold Cornelisz, I
524 Narendra Nath Sarkar. I	602 Dinshwa S. Tangri, D
525 Himadri Kumar Datta, II	603 Tushar Bhattacharyva, II
526 Arup Kumar Mukherjee, II 527 Ajit Kumar Das, II	604 Rabindra Nath Paul, II 605 Dipak Kr. Nandi, I
528 Madhusudan Sarkar, D	606 Dhirendra Nath Banerjee, I
529 Surath Narayan Banerjee, I	607 Bipradas Sarkar, D
530 Pradip Kumar Mitra, II 531 Naresh Chandra Ghosh, I	608 Wing Chong Tham, D
532 Ramratan Pande, II	609 Premchand Dua, I
533 Samir Kumar Seal, II	611 Sanjib Kumar Mitra, D
534 Devendra Kumar Sinha, II	613 Dilip Kumar Chakraborty, II
535 Sunil Ranjan Chakraborty, I	616 Dipak Kumar Basu, II
536 Saroj Kumar Chowdhury, I	617 Radhashyam Pal, I
537 Arun Kumar Bose, II	618 Swapan Kanti Chowdhuri, II
538 Sampad Kumar Chatterjee, II	620 Nirmalya Kumar Mukherjee, II 621 Samir Kumar Roy, I
540 Subir Gangopadhyay, II	oel samu rama roj, i

## Roll No., name of student and class of pass.

Pratyush Kumar Gupta, I Bhaskar Das Gupta, I Biswanath De, Bikash Kumar Biswas, I Amarendra Ray, D Bhabani Prosad Chakraborty, I Tridib Mitra, D Kartick Chandra Bharadwaj, D Sailendra Kumar Bose, I Ashim Bishnu, I Malay Kanti Naug, D Shyamal Kumar Ghosh, I Rabindra Nath Banerjee, II Dilip Kumar Dhang, D Arun Kumar Ray, II Pran Kanta Bhattacharya, D Tushar Kanti Sinha, I Swapan Kumar Chatterjee, D Rabindra Nath Mondal, D Santi Kumar Bagani, I Ashish Sanyal, I Anil Kumar Neyandhi, D Ajay Kumar Basu, I Grescent Jeronimo Rodrigues, D Dodul Ganguly, D Bikash Neogy, D Arun Kumar Chakraborty, I Satindra Nath Ghosh, I Ram Sing Sarma, II Saktipada Ghosh, I Bimal Ray, D Subhendu Biswas, I Ignatius McDonald DeCosta, II Partha Sarathi Datta, I Padaranjan Sinha Majumdar, 1 Amarendra Prasad Ghosh, II Subhasish Bhattacharyya, II Ranjit Kumar Basu, II Ranjit Sen Gupta, II Devavrata Sikdar, D Nitai Chandra Mallick, II Gopal Chandra Chatterjee, II Far Youn Lee, I Smriti Ranjan Sen Gupta, II Manoranjan Sen, I Kalyan Sinha Roy, II Chiranjib Ch. Mukherjee, II Badriprosad Ghosh, D Sudhangshu Kumar Ghosh, II Barun Kumar Ghosh, II Ashish Kumar Roy, I Deba Ranjan Bhattacharyya, II Arup Kumar Dey, II Mrinal Kanti Saha, I Amitava Bagchi, I Ajit Bhattacharyya, II Samir Kumar Mukherjee, II Ashoke Kumar Sen, II Utpal Kumar Basu, I Buddhadeb Roy, I Sourindra Narayan Chakraborty, I Samir Kumar Sen, I Gour Chandra Saha, I Purnendu Rakhai Sarkar, I ! Arabinda Kumar Datta, II Somendra Nath Biswas, I Subhas Kumar Ghosh, I Sushil Chandra Dai, I

#### Roll No., name of student and class of pass.

706 Pradip Kumar Bhattacharjee, II 707 Suhrid Kumar Basu, I 708 Bijan Kumar Majumdar, D 709 Basudeb Banerjee, 1 710 Sibaprasad Das Gupta, I 711 Jayanta Kumar Bose, 712 Bimal Kumar Datta, I 713 Ranjit Gangopadhyay, II 714 Dipak Kumar Chakraborty, I 715 Dwarika Prasad Roy, D 716 Amar Nath Mukherjee, I 717 Gorakh Nath Sharma, I 719 Adhip Kumar Ghosh, II 720 Nirmal Kumar Pal, I 722 Nanda Dulal Mukherjee, I 724 Sibabrata Chatterjee, Il 727 Saktipada Mondal, II 729 Badal Chandra Ghosh, I 731 Balai Chandra Mallick, I 732 Mani Bhusan Tarafdar, D 734 Abhoyjit Singh, II 736 Harakumar Mukherjee, D 751 Samir Das Gupta, I 752 Sachindranath Maiti, I 754 Pradip Kumar Maiti, 755 Rananmoy Ghosh, II 757 William Kenneth Pearson, II 758 Samar Kumar Majumdar, II 759 Mrinal Kanti Basu, II 760 Sailendra Nath Chatterjee, 1 761 Prodyut Kumar Mazumdar, II 762 Pralay Sen, II 764 Bikash Kumar Ganguly, II 765 Atul Ranjan Mukherjee, I 766 Pranab Kumar Roy, I 767 P. Lokenatham, II 768 Tushar Chatterjee, II 308 Samaresh Ch. Mukhopadhvay, 11 826 Asoke Kumar Chatterjee, I 833 Dipak Kumar Mitra, I 839 Tarun Kumar Banerjee, II 853 Sahadev Chandra Das, Il 855 Pabitra Kumr Bakshi, II 857 Jagadish Prasad Agarwal, I 876 Shyamal Kumar Das. D 877 Deb Kumar Ghosh, D 878 Anupam Sen, D 889 Ajit Kumar Chakraborti, II 908 Ajit Kumar Sen, I 918 Susanta Kumar Mukherjee, I 919 Subir Chandra Sen. II 920 Samir Kumar Roy, I 930 Biresh Chandra Bagchi, II 932 Partha Pratim Chatterjee, I 933 Lokenath Banerjee, D 934 Gourab Hari Chatterjee, II 937 Pradip Kumar Sarkar, I 944 Subir Kumar Sircar, II 945 Debatosh Bhattacherjee, II 957 Prabhas Chandra Naskar, I 658 Dharmadas Moitra, I 959 Sunit Kumar Nandan, D 960 Giridhari Lal Dey, I 970 Dilip Kumar Chaklanebish. II 983 Rabidas Basu, D 990 Amar Kanti Roy, I 1007 Roney Lee, D 1009 Kelvan Senkar Das Gupta, II

#### Roll No., name of student and class of pass. Roll No., name of student and class of pass 1026 Sukhendu Bhusan Pal, I 1457 Arun Kumar Dutta, II 1029 Dipak Kumar Chakraborty, 1 1461 Shreedhar Ojha, II 1467 Jayanta Kumar Mukherjee, I 1480 Dipak Kumar Banerjee, I 1030 Ashok Kumar Mitra, I 1032 Diptiman Das Gupta, I 1035 Kamal Kishan Dubey, I 1036 Satyendra Prasad Ghosh, I 1037 Samarendra Mohan Paul, I 1483 Harasankar Mukherjee, II Machine Drawing and Sketching: 1038 Rishi Dev Sharma, 1 1046 Chhabi Lal Sen, D 1049 Saradindu Bose, I 615 Phani Bhusan Santra, II 680 Ranjit Kumar Chatterjee, II 1053 Dilip Kumar Datta, II 1058 Santi Chandra Chakraborty, I 740 Shyamal Kanti Choudhury, II 741 Suryanarayan Nandi, II 1062 Amal Kumar Pal, I 742 Debdas Seal, II 1069 Asokeswar Gupta, I 1070 Sekhar Datta Gupta, II 743 Subrata Kumar Ghosh, II 744 Ashimendu Ghosh, II 745 Ranjit Kumar Gnaguly, I 1071 Md. Hasanul Hossain, II 1073 Md. Anwar Alam, I 1074 Tarun Kumar Palit, D 746 Pranatosh Ghosh, II 747 Shyamal Kumar Majumdar, II 748 Pradip Kumar Gupta, I 1076 Prasanta Kumar Ganguly, II 1077 Samar Ranjan Sen Gupta, I 1078 Amlan Kumar Dutta, II 1080 Munawwar Hosain, D 749 Ashoke Kumar Biswas, I 750 Manish Roy Chowdhury, II 770 Barendra Nath Roy Chowdhury, I 771 Samarjit Chatterjee, II 1085 Pranab Kumar Dutta, II 1086 Santosh Kumar Chatterjee, II 772 Jyotirendu Sen Gupta, II 773 Dibakar Mukherjee, II 1091 Arun Kumar Ganguly, II 1095 Adip Kumar Ghosh, II 774 Ajoy Kumar Basu, II 775 Prasanta Kumar Ghosh, I 777 Shyamal Kumar Mukherjee, II 778 Kumaresh Nandi, II 779 Parimal Bhatacharjee, II 1102 Sanat Kumar Dhol, I 1119 Mihir Kumar Sen, I 1135 Debabrata Roy Chowdhury, II 1163 Sibdas Ghsoh, II 1208 Ashim Mohan Gupta, II 1217 Prakash Chandra Mukherje,e II 1222 Radhika Charan Panja, II 781 Biswanath Das, II 782 Dilip Kumar Dutta, II 783 Sanjiban Kumar Neogi, II 784 Abhik Niyogy, II 786 Tapan Kumar Sanyal, II 1228 Amit Nath Mukherjee, D 1258 Samar Prasad Das Gupta, I 1273 Tushar Kanto Bhattacharyya, I 1307 Joydeb Banak, II 1309 Deb Kumar Banerjee, II 787 Rajat Kumar Mukherjee, II 788 Dhirendra Nath Sarkar, I 789 Barun Chandra Das Gupta, II 1315 Basanta Kumar Datta, D 1323 Gopal Chandra Pal, II 790 Jayanta Kumar Majumdar, II 791 Prabal Pratap Chattopadhyay, I 1328 Md. Khurshid Alam, I 793 Prasanta Kumar Banerjee, I 1329 Prafulla Kumar Gupta, II 795 Utpal Kumar Mukherjee, I 1330 Baidyanath Dey, D 796 Sunilendu Roy, II 797 Sankar Banerjee, II 798 Prafulla Kumar Mudi, II 1334 Subhendu Kumar Nan, I 1335 Subir Kumar Ghosh, D 1336 Biswanath Dutta, I 1337 Dilip Kumar Sarkar, I 800 Samar Nath Goswami, I 801 Shib Krishna Mukhopadhyay, II 802 Satyendra Prasad Chatterjee, II 803 Sasanka Sekhar Ghosh, II 1338 Krishna Chandra Chatterjee, I 1344 Bibhash Chandra Pal, II 804 Amarendra Kumar Deb Mallik, I 805 Nemai Chandra Das, I 806 Ashit Kumar Kanangu, II 807 Dipti Prakas Maulik, II 1348 Kamal Chandra Ghosh, I 1364 Samarendra Nath Banerjee, I 1366 Subir Ranjan Bose, II 1369 Ashoke Kumar Nath, I 1370 Asoke Kumar Sikdar, D 808 Samaresh Chandra Mukhopadhyay, II 1377 Narayan Chakraborty, I 810 Ajoy Kumar Barua, II 811 Pranab Kumar Seth, II 812 Siddheswar Mukherjee, II 1393 Salil Kumar Mukherjee, I 1397 Sudam Sen, I 1399 Sibnath Ghosal, I 813 Shyamal Kumar Roy, II 814 Shyamal Kanti Adhya, II 1400 Tarun Tapan Sarkar, D 1416 Kanai Lal Khan, II 815 Dipak Kumar Ghosh, I 816 Debi Sarbadhikari Chakraborty, II 817 Chandan Kumar Gangopadhyay, I 818 Mani Lal Dutta Gupta, II 1417 Sk. Ariful Hug, I 1420 Dinabandhu Chakraborty, D 1434 Ranjit Kumar Ghosh, I 819 Gopal Chandra Ghosh, I 820 Simachal Basu, I 1436 Bikashendu Chowdhury, D 1443 Ajoy Kumar Das, II 821 Bijan Bihari Mukherjee, II 822 Tarunendra Nath Deb, II 1453 Shyamapada Ganguly, II 823 Kusal Kumar Nandi, II 1454 Kahitish Ranjan Chatterjee, II

#### Roll No., name of student and class of pass. Roll No., name of student and class of pass. Animesh Sen Gupta, II 915 Santosh Kumar Rakshit, II Tulsi Narayan Chakraborty, II 916 Rabindra Kumar Sen, II 917 Ratan Kumar Pal, Il Dilip Kumar Bhattacharyya, II 918 Susanta Kumar Mukherjee, I Arun Kumar Basu, II Harsha Kumar Mukherjee, II 920 Samir Kumar Roy, I 921 Samar Kumar Bhattacharyya, I Sudhindra Kumar Roy, I Ashok Kumar Mukherjee, Il 922 Debaprasad Das, II 923 Sekhar Sen, II Ajit Kumar De, I 924 Kamal Chandra Chatterjee, II Kalachand Mukherjee, I Prabir Kumar Mukherjee, I Arun Kumar Gupta, I Arun Kumar Hazra, I 925 Soumendra Chakraborty, I 926 Mizanur Rahman, II 927 Badri Nath Ghosh, I Prodyot Kumar Chatterjee, II 928 Jitendra Kumar Chakraborty, II 929 Sukumar Banerjee, II Saktipada Debajna, II 936 Nishith Ranjan Bhattacharyya, II Surajit Kumar Sen Gupta, II 939 Ranjit Kumar Chakraborty, Il 940 Amar Kumar Bandyopadhyay, II Dipak Ranjan Ghosh, I Priyabrata Mondal, I Ashoke Kumar Das, II 941 Dipak Chakraborty, 11 942 Nani Gopal De, II Samir Kumar Chakraborty, 1 943 Anil Kumar Sarkar, II Satvendra Nath Rudra, Il Basant Kumar Mantri, II 946 Dipak Kumar Sen Gupta, I 947 Dilip Kumar Roy, I Lakshman Prasad Sharma, Il 948 Somen Kumar Dutta, II 3 Amal Kanti Mukherjee, II Kamal Bandhu Banerjee, I 949 Arun Kumar Ghosh, l 950 Milan Kumar Sarkar, II n Amar Nath Chattopadhyay, 1 952 Batakrishna Das, II Samarendra Nath Mukherjee, 11 954 Apurba Bikash Mondal, II Dilip Kumar Bhattacharyya, II 955 Nemai Chand Dutta, II 956 Ashit Bhusan Chakraborty, II 3 Puspal Kumar Nag, II 4 Samindra Nath Lahiri, II 5 Amarendra Nath Mukherjee, 11 961 Pradip Kumar Sarkar, II 962 Pranab Kumar Banerjee, II 6 Bibhuti Bhusan Kundu, II 7 Jyotish Chandra Ghosh, II 8 Tapan Kumar Ghosh, II 963 Subrata Sinha, II 964 Amar Nath Roy, II 965 Suryysen Kanjilal Roy, II 9 Arunava Das Gupta, II 0 Ranjit Kumar Roy, II 1 Paritosh Basu, I 966 Kamru Zaman, I 967 Jalaluddin Rahim Bakash, I 2 Dilip Kumar Mitra, II 969 Subhendu Dutt, II 970 Dilip Kumar Chaklanobish, II 872 Anii Kumar Sanyal, II 3 Nirmal Kumar Mondal, II 5 Gahandvuti Burman, I 9 Sankarlal Mukherjee, I 973 Govind Lal Das, II 10 Narendra Nath Haoladar, II 974 Dilip Kumar Chakraborty, I 975 Narayan Chandra Dutta, II 'l Jaharlal Bera, I 12 Tapan Kumar Biswas, 1 977 Mukul Banerjee, II 13 Ramapati Mukherjee, II 978 Apurba Kumar Banerjee, II 4 Manik Chand Mitra, 1 979 Pranabesh Bhattacharyya, I 980 Manilal Varijan, II 981 Nilmoni Ganguly, II 982 Nirmal Kanti Chatterjee, II 5 Broja Kishore Saha, I 6 Ananta Nandan, I 7 Parimal Krishna Pal, I 984 Dilip Kumar Mukherjee, II l Bijoy Kumar Bhattacharya, I 2 Dilip Kumar Basu, II 985 Umashankar Ghosh, II <sup>13</sup> Amiya Kumar Bhattacharya, I 986 Jagat Narayan Dutta, II 987 Sushil Chakraborty, II 4 Dilip Kumar Chandra, I 15 Ashoke Kumar Choudhury, II 17 Asoke Kumar Dutta, I 988 Arjun Gupta, I 989 Duni Lal Mukherjee, II 38 Subimal Sen, II 991 Dilip Kumar Roy, II 992 V. N. Ramachandran, II 993 Dhiraj Kumar Guha Thakurta, I 19 Badal Behari Majumdar, II 10 Milan Kumar Ghosh, II 11 Sunil Kumar Dutta, II 994 Sujit Kumar Acharya, II 32 Nirmalendu Sekhar Lahiri, II 995 Harish Chandra Prasad, II 33 Arunangshu Chatterjee, II Yash Pal Khanna, II 14 Abinash Chandra Bhattacharya, I 997 Mange Ram, I 06 Kali Kinkar Brahmachary, II 998 Jai Prakash Aggarwal, II D7 Santi Prasad Ghosh, II 999 Surendra Kumar Khera, II 10 Samir Kumar Ghosh, II 1000 Sarju Pandey, II 1001 Pulak Kumar Dev, II l Tushar Kanti Pyne, II 1002 Pranab Kumar Ghosh, I 12 Mrinal Kumar Pramanik, I 1003 Anil Kumar Barman, II 13 Paresh Nath Banerjee, I 1904 Nitai Chand Dutta, II 14 Abhrajyoti Goswami, I 105 Bikash Chandra Das, II

Roll No., name of student and class of pass.	Roll No., name of student and class of page
1007 Roney Lec, I	1159 Netaipada Mondal, II
1008 Nee Yan Lee, II	1162 Ashoke Kumar Sarkar, Il
1010 Gour Chandra Tarafdar, II 1011 Dilip Kumar Biswas, II	l164 Shyamaprasad Ghosh, II 1166 Manish Sen Gupta, II
1012 Utpalendu Dutta, II	1167 Birendra Nath Basu, II
1013 Sushil Kumar Biswas, I	1168 Asim Kumar Sarkar, 1
1014 Nihar Ranjan Chakraborty, II	il 69 Ramendra Nath Pal, II
1015 Sambhu Nath Majumdar, II	1170 Utpal Sen Gupta, I
1016 Manabendra Nath Das Gupta, II 1017 Ketaki Ranjan Bhattacharyya, II	1172 Niĥar Kumar Kar, II 1174 Sujit Kumar Basu, II
1018 Leslie Malcolm Mitchell, II	1176 Sukumar Ganguly, II
1019 Arun Kumar Basu, II	1179 Hirak Banerjee, II
1020 Parimal Chandra Bhattacharyya, II	1181 Jyotirindra Nath Basu, II
1021 Amal Kumar Saha, II	1184 Arun Kumar Mukherjee, II
1022 Sambhu Nath Karmakar, II 1023 Shaymal Bhattacharyya, II	1186 Kalidas Pal, II 1187 Kalyan Kumar Basu, II.
1024 Ramendra Kumar Chakraborty, II	1189 Naresh Chandra Ghosh, II.
1054 Achintya Lal Majumdar, II	1190 Arun Kumar Sinha, II.
1097 Dipak Kumar Guha Thakurta, I	1191 Priyankar Ganguly, II.
1098 Salil Kumar Gupta, I	1192 Animesh Kumar Bose, I.
1099 Manas Kumar Nag, II	1193 Swapan Kumar Basu, I.
1100 Amalendu Nag Roy, II 1101 Mrityunjoy Sen, II	1194 Sushil Kumar Dandapathak, II. 1195 Madan Mohan Nath, II.
1103 Kali Sankar Dey, I	1196 Tarun Kumar Banerjee, II.
1104 Aubrey Olliver, I	1197 Durgaprasad Chakraborty, II.
1105 Keith T. Aitkins, II	1198 Abhoy Kumar Chakraborty, II.
1107 Amiya Kumar Chatterjee, I	1199 Sushil Kumar Sinha, II.
1108 Amal Kumar Mukherjee, I 1109 Biplab Kumar Chattopadhyay, I	1200 Amiya Ratan Samajdar, II. 1201 Ardhendu Sekhar Roy Choudhury, II.
110 Nilratan Banerjee, I	1202 Sunil Kumar Mitra, II.
1111 Birendra Nath Roy, I	1203 Samiran Chatterjee, II.
1112 Dinanath Sil, I	1206 Tarun Kanti Chakraborty, II.
1113 Samarendra Nath Bagchi, II	1207 Somesh Chandra Bose, II.
1114 Bikash Chandra Mukhopadhyay, I	1210 Subir Chanda, II.
1115 Chaitan Charan Nandy, II 1117 Arun Kumar Majumdar, II	1211 Saktipada Chatterjee, II. 1212 Amiya Kumar Ghosh, II.
1118 Subrata Biswas, II	1214 Kalyan Kumar Ghosh, II.
1121 Asit Kumar Debnath, II	1215 Gopal Mitra, II.
1122 Santi Kumar Ghosh, II	1216 Sourendra Nath Majumdar, II.
1124 Sailendra Nath Sen, II	1218 Girija Sankar Chatterjee, II.
1125 Sudhansu Kumar Bose, II 1126 Prasanta Kumar Mukherjee, II	1219 Dulal Kumar Ghosh, II. 1220 Arun Kumar Bose, II.
1127 Biswanath Chatterjee, II	1221 Mrityunjoy Banerjee, II.
1128 Arun Bikash Dutta, II	1223 Samarendra Nath Bandyapadhyay, II.
1129 Amar Nath Bandyopadhyay, II	1224 Binoyendu Aich Roy, II.
1131 Manabendra Kumar Sen, I	1225 Achintya Kumar Mukherjec, II.
1132 Bimal Krishna Sarkar, I 1133 Saktipada Mukherjee, I	1227 Subhendu Sekhar Roy Chowdhury, II. 1230 Satyanarayan Datta, I.
1134 Biswajit Kumar Chowdhury, II	1231 Aloke Kumar Bhattacharyya, II.
1136 Biswanath Das, I	1232 Dinanath Dutta, II.
1137 Rebati Kumar Biswas, II	1233 Dilip Kumar Guha Thakurta, II.
1138 Sunil Kumar Ghosh, II	1235 Srikanta Bhattacharya, II.
1140 Rabindra Nath Das. II 1141 Eswa Jaganaikulu, II	1240 Dhirendra Nath Dey, II.
1142 Kashi Nath Karmakar, II	1241 Samir Kumar Ghosh Choudhury, II.
1143 Nirmalya Pal, II	1242 Sanat Kumar Dey, II.
1144 Ajit Kumar Bhattacharyya, I	1243 Suprakash Das Gupta, II.
1145 Sujit Kumar Sircar, II	1244 Samarpati Roy Choudhury, II.
1146 Debabrata Sarkar, I	
1147 Dilip Kumar Basu, II	1245 Nirmalya Maitra, II.
1148 Ranjit Kumar Ghosh, I	1247 Priyakanti Bhaduri, II.
1149 Manabendra Bhattacharya, II	1248 Sunil Kanti Das Purkayastha, II.
1150 Ashesh Roy Chowdhury, I	1254 Amiya Kumar Mukherjee, II.
1152 Samarendra Nath Chakraborty, II	1259 Bimalendu Guha, II.
1153 Sujan Kumar Chatterjee, II	1268 Pradip Kumar Dutta, II.
1156 Sujit Ghosh, II	1274 Amal Kumar Halder, II.
1158 Tarit Bhusan Das Gupta, II	1275 Satyanarayan Ganguly, II.

#### Roll No., name of student and class mil Kumar Haldar, II. ithwish Chandra Bhatt, II. ınıl Kumar Rudra, 11. ilaram Das, II. ishith Ranjan Sinha Roy, II. inil Kumar Ghosh, Il. shoke Kumar Indra, II. ipati Ranjan Bhattacharjee, Il. hananjoy Patra, II. idhir Kumar Ganguly, II. anjan Kumar Banerjee, II. ekhar Sarkar, II. ambhu Nath Haldar, II. anjit Kumar Mukherjee, II. ourendra Kr. Sen Gupta, II. anchanon Banerjee, II. 1adhusudan Kundu, II. ranab Kumar Das, II. ranabendra Mohan Roy, I. shit Kumar Bhar, I. rii Bhusan Bansal, II. udhir Kumar Dey, II. sjit Kumar Mukherjee, II. ronob Kumar Sarkar, II. imal Kumar Mondal, II. miya Coomar Chatterjee, II. amir Kumar Chakravarty, II. l. Narasimha Shetty, II. bubodh Kumar Mukherjee, II. shim Kanti Das, II. Aonoranjan Sen, II. haskar Sen Gupta, II. Crishnadhan Mukherjee, II. ludranarayan Niyogi, II. ushar Kanti Mitra, II. Adhir Chandra Kar, II. Dipak Kumar Sen Gupta, II. i. Govind Rajan, I Ram Krishna Mukherjee, I. Subir Kanti Pal, I. Tirendranath Sen Majumdar, I. Ashit Baran Maity, II. Sudhindra Nath Majumdar, II. iamarendra Nath Banerjee, II. Basudeb Mahanti, II. Subrata Kumar Basu Choudhury, II. Samiran Banerjee, II. Debranjan Das Gupta, II. Asoke Kumar Ghose Chaudhuri, II Swarn Singh Sura. I. Herinder Singh Virk, II. Arun Acharya, II. Sunith Ranjan Mallick, II. Shyamal Kumar Mukherjee, II. Pranab Kumar Mitra, II. Ashoke Kumar Dutta, II. Dipak Kumar Lahiri, II. Abhoy Pada Samanta, II. Baidvanath Pal, I. Dilip Kumar Bose, II. Tarunendu Sen, I. Biswanath Mukherjee, II. Surendra Nath Pandey, II. Dilip Kumar Dey Sarkar, 1. Ramnarayan Maheswari, II.

Nripendra Nath Ghosh, II.

#### Roll No., name of student and class

27 Ajit Kumar Ghosh, II.

lagnetism and Electricity
l Tapan Kumar Ghosh, II.
3 Mukul Kumar Bhattacharjee, 1.
4 Samaresh Kumar Chattopadhyay, II.
6 Dipendra Nath Mukhopadhyay, I.
8 Timir Baran Dey, II.
9 Bholanath Murmu, I.
10 Bholanath Pal, I.
11 Surja Kumar Mitra, II.
12 Sitendra Prasanna Basu, I.
13 Santosh Kumar Dutta, II.
14 Bimal Kumar Dutta, I.
16 Sakti Nath Maitra, II.
18 Tridib Kumar Mukherjee, I.
19 Rabindra Nath Ghosh, II.
20 Debaprasad Chakraborty, II.
21 Pranáb Kumar Sarkar, II.
23 Subir Kumar Ghosh, I.
24 Alok Kumar Sen Gupta, I.
25 Shyamal Kumar Chowdhury, I.
26 Plaban Kumar Bandvopadhyay, II.
and the second second

#### Roll No., name of student and class

28 Mihir Kumar Chakraborty, I. 29 Ashutosh Ghosh, I. 30 Puskar Basu, II.

31 Subhas Ranjan Sarkar, II. 32 Swarna Kamal De, I.

33 Arun Das Gupta, II.

35 Sukhamoy Ray, D. 38 Srinivasa Venkataraman, I. 39 Pratap Kumar Mitra, I.

40 Sukumar Chandra, D.

41 Kalyan Kumar Acharya Choudhury, I. 42 Jayanta Kumar Chakraborty, I. 43 Pradip Kumar Basu, I.

44 Sourendra Kumar Sen, I.

45 Bimal Krishna Mukhopadhyay, I. 46 Kartick Chandra Bal, II.

48 Sunil Kumar Dey, I. 49 Amlan Prasun Roy, I. 51 Asoke Ranjan Guha, I. 52 Ashim Ranjan Kumar, I. 54 Manabendra Nath Sanyal, I.

55 Rabindra Nath Pal, I. 58 Ashis Kumar Sarkar, II. 59 Chandi Das Nath, II.

60 Pulak Kumar Roy, I.
61 Jiban Chandra Chakraborty, D.
62 Santanu Bhattacharyya, I.
63 Pradip Kumar Dutta, II.

64 Asoke Kumar Ghosh, II. 65 Sailen Sarkar, II.

66 Bijay Krishna Ghorui, I. 67 Debasish Sen Gupta, II. 68 Mani Mohan Ghosh, I.

69 Arup Sanyal, I. 70 Sunil Chandra Majumdar, I. 71 Mukul Kumar Ghosh, II.

72 Prasanta Gangopadhyay, I.

73 Pradip Kumar Basu, I.

74 Saileswar Roy Chowdhury, I. 75 Subhendu Prasad Sen, I. 76 Bakul Ranjan Pramanick, II.

77 Dipak Das Gupta, I. 78 Manabendra Narayan Bhowmick, I.

79 Amitava Sen, II.

80 Biplab Kumar Adhikari, II.

81 Utpal Sen Gupta, II. 83 Sunil Kumar Mitra, D.

85 Asoke Kumar Sen Gupta, II. 86 Manick Chandra Bhowmick, II.

87 Sibaprasad Goswami, II. 88 Debabrata Dutta, D.

90 Debasish Bandyopadhyay, II.

91 Abhijit Banerjee, II. 92 Mohini Gopal Das, II. 93 Bimal Chandra Sen, II. 94 Tripti Kumar Ghosh, II.

98 Biswanath Ghosh, II. 99 Dilip Kumar Majumdar, I. 100 Pinaki Ranjan Mitra, II.

101 Pradip Kumar Sarkar, II.

102 Prasanta Kumar Roy, II. 104 Tapas Kumar Basu, II. 105 Amit Kumar Saha, II.

106 Sanat Kumar Chakraborty, II. 107 Jyotiprakash Haldar, II.

110 Bholanath Banerjee, II.

111 Sibte Hasan, L

112 Asoke Kumar Dhar, D.

#### Roll No., name of student and class

113 Pranab Kumar Sur, II. 114 Swapan Kumar Bose, I

115 Arun Kumar Bandyopadhyay, I.

116 Debapriya Sinha, II.

117 Manindra Nath Sen, II. 118 Anindya Kumar Ghosh, I.

119 Santosh Kumar Chakraborty, I. 120 Somesh Chandra Bose, I.

121 Arun Kumar Ghosh, II. 122 Shyamaprasad Bit, II.

123 Ranajendra Ray, II.

124 Ajit Kumar Sen, II. 125 Arun Kumar Bhowmick, II.

126 Swapan Dutta, I. 129 Tushar Kanti Chakraborty, II.

130 Debaprasad Ghosh, II.131 Subrata Sen Gupta, II.

132 Ashim Kumar Mitra, II.

134 Rabindra Kumar Gangopadhyay, II.

135 Birendra Lal Pramanick, II.
136 Sasanka Sekhar Purkayastha, II.
137 Nakul Chandra Mondal, II.

138 Jugal Kishore Singh, II.
139 Ramesh Chandra Majhi, II.
140 Pradip Das Gupta, II.
141 Mrinalendu Pramanick, I.

142 Harish Chandra Som, I.

143 Amalendu Chatterjee, II.

144 Subir Guha, II. 145 Dipankar Sen Gupta, II. 146 Sarit Sekhar Bagchi, II. 147 Swapan Kumar Basu, D.

148 Sunit Kumar Ghosh, D. 149 Subrata Dutta, I.

150 Sarbatosh Sarkar, I

152 Mriganka Kumar Mitra, II.153 Biplab Kumar Bandyopadhyay, D.

155 Santi Kumar Gangopadhyay, II. 156 Swapan Kumar Chatterjee, II. 157 Dipak Kumar Sarkar, D.

158 Ramendra Nath Haldar, I.

159 Supriya Sekhareswar Roy, I. 160 Ashok Kumar Mukhopadhyay, I. 161 Shyamal Bose, I.

162 Sankar Debnath, I.

163 Hari Sankar Roy, D. 164 Kamapati Baidya, II. 165 Nil Ratan Das, II. 166 Biman Kumar Pathak, II.

167 Anup Guha Thakurta, II. 168 Pranab Kumar Chaudhuri, I.

169 Ricardo Bennetta Lecompte, I. 170 Kanak Kumar Sinha, I.

171 Jahar Lal Mukhopadhyay, D. 172 Bibhash Chandra Roy, I. 173 Samirendra Nath Roy, I. 174 Gopal Chandra Chakraborty, I.

175 Subrata Ghosh, I. 176 Bholanath Parui, I.

177 Pralay Kumar Chakraborty, II. 180 Anil Kumar Majumdar, II. 181 Radha Ballav Vandyopadhyay, II.

183 Aloke Kumar Kundu, II. 184 Prithwis Kumar Goswami, II.

185 Raj Krishna Roy, II.

186 Gouranga Chandra Ghosh, I.

189 Biswarup Kundu, II.

190 Manabendu Ghosh, L

oll No., name of student and class of pass Roll No., name of student and class 302 Biswajit Bose, D. ! Suprata Ghosh, I. Swapan Kumar Mitra, II. Jayanta Kumar Banerjee, L. 303 K. C. Raman, D 304 Wilson Chou, D. 305 Arjun C. Melwani, I. 306 Milan Kumar Besu, I. Sukumar Roy Chowdhury, I. Dipankar Gupta, IL Arun Kumar Nath, I. Ajoy Kumar Bhattacharjee, II. 307 Nihar Ranjan Bandyopadhyay, II. 310 Debiprosad Banerjee, 1 312 Monoranjan Ray, Il. 313 Amalaksha Bhaduri, II. Arabinda Sadhu, I. Arabinda Bikash Parial, II. 314 Pranab Kumar Biswas, II. Rasu Ranjan Guha, Il. Bholanath Ghosh, II. 316 Kantimoy Ghosh, II. 318 Dilip Kumar Mukhopadhyay, D. 320 G. Natesh, I. Amitava Mukherjee, II. Rathindra Sen Gupta, Il. 321 Nirupam Sinha, II. Ashoke Kumar Majumdar, I. Pranab Mukhopadhyay, II. 323 Biman Behari Kundu, II. 324 Narendra Kumar Das, II. Swapan Kumar Basu, I. 326 Amal Bikash Chakrabarti, II. 327 Jahar Lal Chakraborty, I. 328 Manick Chandra Pal, I. Lal Behari Mukhopadhyay, I. Subir Kumar Sen, L Biswa Baran Roy, I. 329 Tejamoy Gupta, II. 330 Shital Chandra Dhaoya, 1. Aloke Kanti Sikdar, I. Maniram Chattopadhyay, II. Samar Kumar Sil, II. Sanjib Kumar Mukherjee, II. 331 Debasish Das, Il. 333 Sisir Banerjee, II. 334 Subrata Kumar Sanyal, I. somnath Chatterjee, I. Sopinath Ganguly, II. Sebabrata Kanjilal, II. 336 Ranjit Kumar Dutta, I. 338 Sailesh Chandra Ganguly, II. 339 Aloke Deb Chatterjee, II. ebesh Kumar Sinha, Il. 340 Supravat Nandan, I. nish Kumar Ghosh, IL. 342 Sujit Kumar Bhowmick, II. 343 Sujit Kumar Basu, 1. yan Lai Verma, 11. layukh Biswas, I. wapan Kumar Bhattacharyya, I. 344 Nipun Kumar Basu, II. 345 Gholam Mustafa, II. eb Kumar Kundu, II. 348 Amal Kumar Nandi, II. 349 Mrityunjoy Ray, II. 351 Carlton Ivor D'Souza, I. gata Nandi, I. nal Pracad Ghosh, D. ani Bhusan Ray, I. mal Chandra Das Dey, 1. 352 Mukul Bikash Dutta, II. 354 Sujit Kumar Chatterjee, II. 357 Gouridas Mukherjee, I. un Kumar Bose, II. odip Kumar Mukherjee, II. 360 Chittaranjan Deb, I. 361 Bijoy Kumar Malakar, D. 363 Anil Kumar Mondal, I. 366 Tarak Nath Mallick, II. Sukumar Ray, I. Prasanta Kumar Chatteriee, I. Chandra Nath Ghosal, II. Sudh'ndra Bhaumick, II. 367 Somnath Chakraborty, II. 368 Susanta Kumar Gupta, II. Arun Kumar Majumdar, I. Subodh Kumar Basu Roy, II. 369 Manas Kanti Das, I. 370 Asoke Kumar Sen, I. Sibnath Bhattacharyya, II. Pijush Kanti Basak, II. 371 Nirmalendu Dutta, I. Niranjan Roy, II. Samaresh Chandra Dutta, II. 372 S. M. Jamshed Alam, II. 374 Anil Kumar Mitra, I. Sakti Kishore Bhattacharya, II. 375 Ajit Kumar Bhattacharyya, II. 376 Samindra Nath Mukhopadhyay, 11 radip Kumar Bose, II. iupratim Sen, I. danindra Kumar Bhadra, I. 377 Jermy Robert Fredrics. II. 378 Gour Chandra Ghosh, 1. 379 Jugal Krishna Pal. D. 380 Debesh Kumar Bhattacharyya, I. lourin Kumar Mukherjee, II. amir Kumar Chattopadhyay, II. war Chandra Maitra, II. shoke Kumar Bhattacharyya, II 381 Rathindra Nath Bose, I. 382 Manish Guha, I. 383 Dilip Kumar Chakraborty, II. 384 Ajit Kumar Roy, II. 385 Tapan Kumar Banerjee, II. ipak Chandra Banerjee, II. ohinda Das Kundu, D. mkai Kumar Awon, I. mai Kanti Bhattacharyya, II. adan Mohan Mitra, I. 387 Pijush Kanti Mukherjee, I. 388 Kashinath Ganguly, II. 389 Sailendra Nath Banerjee, II. annj Kumar Mukherjee, II. asanta Kumar Ghosal, I. ilipada Kundu, II. 390 Dilip Kumar Mukherjee, II. dhamoy Bandyopadhyay, II. 394 Bijoy Kumar Mitra, II. Sridhar Kumar Mukherjee, D. 395 Hari Sankar Pal. II. Kripal Singh, II. 196 Asit Kumar Sen Gupta, D. Amariit Singh Chopra, II. 399 Manas Mohan Basu, II.

Roll No., name of student and class of pass.	Roll No., name of student and class of pass.
405 Sk. Jainal Abedin, II.	1044 Basudeb Ghosh, II.
411 Sudhir Kumar Ganguly, II.	1045 Nripendra Nath Guha Neogy, I. ₹
412 Dilip Kumar Mitra, I. 423 Kalyan Kumar Paul, I.	1046 Chhabi Lal Sen, II. 1047 Lakshi Charan Patnaik, II.
425 Kalyan Kumar Ghosh, II.	1050 Nirmal Krishna Pal, II.
431 Ajoy Kumar Chakraborty, II.	1051 Dilip Kumar Banerjee, II.
432 Surajit Sen Gupta, II. 440 Khubi Das, I.	1053 Dilip Kumar Dutta, II. 1054 Achintya Lal Majumdar, D.
453 Benode Gopal Guha, I.	1055 Tushar Sen Gupta, II.
471 Sanat Kumar Chatterjee, I.	1056 Mrityunjoy Bakshi, II.
472 Nirmalendu Banerjee, I. 475 Birendra Prasad Singh, I.	1058 Shanti Chandra Chakraborty, II. 1059 Nitish Kumar Sen Gupta, II.
476 Mohan Chandra Dalui, II.	1060 Dilip Kumar Sen Gupta, II.
479 Hari Narayan Kunwar, II.	1061 Khagendra Nath Kunti, I.
480 Himansu Kumar Roy, II. 481 Rabindra Nath Banerjee, II.	1062 Anal Kumar Pal, II. 1063 Kamal Kumar Ganguly, I.
482 Debaprasad Banerjee, II.	1068 Salil Kumar Ganguly, II.
492 Ashoke Kumar Roy, I.	1069 Asokeswar Gupta, II.
498 Dilip Kumar Chakraborty, I. 499 Sankar Nath Basu, I.	1070 Sekhar Dutta Gupta, I. 1071 John William Gonsalves, I.
515 Amitava Narayan Sur, II.	1074 Tarun Kumar Palit, II.
517 Subhas Chandra Parbat, II.	1083 Krishna Kumar Biswas, II.
518 Prabir Kumar Dhar, I. 530 Pradip Kumar Mitra, II.	1084 Subir Kumar Pal, II. 1085 Pronab Kumar Dutta, II.
546 Tanmoy Roy, II.	1086 Santosh Kumar Chatterjee, II.
550 Debabrata Bose, II.	1087 Birsankar Banerjee, II.
554 Nirmal Kumar Mukherjee, I.	1092 Sukumar Pal, I. 1095 Adip Kumar Ghosh, II.
560 Paritosh Kumar Gangopadhyay, I. 562 Ram Prasad Chatterjee, II.	1096 Prabuddha Kumar Bhattacharyya, II.
566 Sasanka Sekhar Das Gupta, I.	1247 Priya Kanti Bhaduri, I.
569 Arun Sen Gupta, I.	1315 Basanta Kumar Dutta, II. 1324 Rajendra Kumar Agarwal, II.
570 Chandra Nath Sil, I. 571 Manik Chandra Dey, I.	1327 Dilip Kumar Chatterjee, II.
572 Nitaipada Chakraborty, II.	1334 Subhendu Kumar Nan, II.
573 Dudh Kumar Samanta, II.	1339 Amiya Coomar Chatterjee, II.
580 Ashoke Kumar Banerjee, II. 585 Dhurjati Prasad Chattopadhyay, II.	1378 Swaran Singh Sura, II. 1380 Arun Acharyya, II.
592 Sitesh Chandra Bhattacharya, II.	1385 Sunith Ranjan Mullick, II.
593 Abdur Rahim, I.	1405 Dilip Kumar Dey Sircar, I.
601 Frederick Arnold Cornelisz, II. 632 Asim Bishnu, D	1410 Pralay Kumar Bandyopadhyay, I. 1417 Sk. Ariful Huq, II.
633 Malay Kanti Nang, D.	1437 Arup Kumar Banerjee, II.
639 Tushar Kanti Sinha, I.	1451 Ranjit Kumar Sen, II.
640 Swapan Kumar Chatterjee, I. 654 Saktipada Ghosh, II.	1452 Pranab Kumar Das, 1. 1454 Kshitish Ranjan Chatterjec, II.
673 Smriti Ranjan Sen Gupta, II.	1481 Animesh Purakayastha, II.
681 Kalyan Sinha Roy, II.	1485 Sujoy Kumar Dutta, Il.
735 Rathindra Nath Chattonadhyay, II. 790 Jayanta Kumar Majumdar, II.	Electrical Engineering:
791 Prabal Pratap Chattopadhyay, I.	1024 Ramendra Kumar Chakraborty, I.
807 Dipti Prokash Maulik, II.	1107 Amiya Kumar Chatterjee, II. 1108 Amal Kumar Mukherjee, D.
845 Dipak Ranjan Ghosh, I. 903 Arunangsu Chatterjee, I.	1109 Biplab Kumar Chattopadhyay, II.
906 Kalikinkar Brahmachary, 1	1110 Nilratan Banerjee, D.
981 Nilmony Ganguly, II.	1111 Birendra Nath Roy, II. 1114 Bikash Chandra Mukhopadhyay, D.
1015 Sambhunath Majumdar, I. 1026 Sukhendu Bhusan Pal, II.	1115 Chaitan Charan Nandy, II.
1027 Phullotpal Chaudhuri, II.	1117 Arun Kumar Majumdar, I.
1028 Nirendra Kumar Chandra, II.	1118 Subrata Biswas, II. 1119 Mihir Kumar Sen, II.
1029 Dipak Kumar Chakraborty, II. 1031 Sunil Kanti Dutta. I.	1120 Sunil Kumar Dev. II.
1033 Gouri Shankar Bhadra, II	1121 Ashit Kumar Debnath, II.
1034 Asish Kanta Chowdhury, I.	1122 Santi Kumar Ghosh, I.
1035 Kamal Kishan Dubey, I.	1123 Ashoke Kumar Ghosh, II. 1126 Prasanta Kumar Mukherjec, I.
1036 Satvendra Prasad Ghosh, I.	1127 Biswanath Chatterjee, D.
1038 Hrishi Deb Sharma, II.	1129 Amar Nath Bandyopadhyay, II.
1042 Ranjit Kumar Dutta, I.	1130 Shyamal Banerjee, II. 1131 Manabendra Kumar Sen. II.
1043 Sunil Kumar Basu Roy, II.	1132 Bimal Krishna Sarkar, I.

No., name of student and diams of pass. ktipada Mukherjee, II. swajik Kumar Chowdhury, I. babrata Roy Choudhury, II. swanath Das, II. bati Kumar Biswas, II. nil Kumar Ghosh, Il. sen Kumai Mukherjee, I. ibindra Nath Das, I. wa Jaganaikulu, II. ishinath Karmakar, II. rmalya Pal, II. nt Kumar Bhattacharyya, I. ijit Kumar Sircar, 1. babrata Sarkar, II. lip Kumar Basu, I. mit Kumar Ghosh, I. shes Roy Choudhury, II. osanta Kumar Dutta, II. marendra Nath Chakraborty, Il. nan Kumar Chatterjee, II. run Sankar Bhattacharya, 1. ijit Ghosh, I. noy Kumar Dalui, II. irit Bhusan Das Gupta, Il. etai Pada Mondal, I. shnupada Dhara, Il. pdas Ghosh, II. vama Prosad Ghosh, II. anis Sen Gupta, II. rendra Nath Basu, II. sim Kumar Sarkar, I. tpal Sen Gupta, 1. ipankar Roy, II. ijit Kumar Basu, I. shish Kumar Mittra, II. ikumar Ganguly, I. nov Bhusan Dhar, Il. niruddha Lahiri, II. ırak Banerjee, II. otirindra Nath Basu, Il. iranjan Parbat, I. run Kumar Mukherjee, I. ibhas Chatterjee, I. alidas Pal, D. alvan Kumar Basu, 1. aresh Chandra Ghosh, I. vapan Kumar Basu, II. ırga Prasad Chakraborty, I. bhov Kumar Chakraborty, II. ıstil Kumar Sinha. IL miva Ratan Samajdar, II. rdhendu Sekhar Roy Choudhury, II. ınil Kumar Mitra, I. miran Chatterjee, II. ptal Kumar Ghosh. I. irun Kanti Chakraborty, II. mesh Chandra Bose, II. ibir Chanda, II. ktipada Chatterjee, I. miya Kumar Ghosh, I. lanash Kumar Dutta, I. alyan Kumar Ghosh, I. opal Mitra, II. ourendra Nath Majumdar, II. akash Chandra Mukherjee, Il ırija Shankar Chatterjee, II. ulal Kumar Ghosh, I. run Kumar Bose, II. adhika Charan Panja, II.

Roll No., name of student and class of pass. 1224 Binoyendu Aich Roy, II. 1225 Achintya Kumar Mukherjee, I. 1226 Dipankar Ukil, I. 1227 Subhendu Sekhar Roy Choudhury, II. 1228 Nanigopal Das, II. 1231 Aloke Kumar Bhattacharya, II. 1233 Dilip Kumar Bhattacharya, II. 1235 Srikanta Bhattacharyya, I. 1236 David Ezra Barook, II. 1238 Sudhansu Das, II. 1239 Pradip Kumar Roy, I. 1241 Samir Kumar Ghosh Choudhury, II. 1242 Sanat Kumar Dey, II. 1243 Suprakash Das Gupta, I. 1244 Samarpati Roy Choudhury, II. 1245 Nirmalya Maitra, II. 1247 Priyakanti Bhaduri, II. 1248 Sunil Kanti Das Purakastha. I. 1249 Himangshu Kumar Dutta, II. 1250 Amal Kumar Das Gupta, I. 1251 Kamal Krishna Mitra, I. 1252 Gour Chandra Mukhopadhyay, II. 1256 Ashish Kumar Ghosh, II. 1257 Satinath Mukherice, Il. 1258 Samar Prasad Das Gupta, I. 1259 Bimalendu Guha, II. 1266 Bikash Kumar Ghosh, II. 1269 Somendra Lal Ghosh, II. 1270 Amulya Kanti Mukhopadhyay, II. 1272 Asim Kumar Chattopadhyay, I. 1273 Tushar Kanta Bhattacharyya, I. 1277 Sunil Kumar Haldar, II. 1278 Amal Kumar Bhattacharyya, II. 1279 Prithwish Chandra Bhat, I. 1283 Narajit Kumar Dey, II. 1284 Pramode Gopal Dey, I. 1285 Kevin Roland Young, I. 1286 Sunil Kumar Rudra, I. 1287 Balaram Das, II. 1290 Amalendu Chatterjee, II. 1291 Nisith Ranjan Singha Roy, II. 1292 Ajit Kumar Hati, II. 1293 Santi Kumar Das, II. 1294 Sunil Kumar Ghosh, II. 1295 Ashoke Kumar Indra, II. 1297 Dhananjoy Patra, I. 1298 Sudhir Kumar Ganguly, II. 1300 Ram Sankar Das Gupta, II. 1301 Mohit Kumar Chatterjee, l. 1302 Sekhar Sarkar, II. 1304 Anil Kumar Ghosh, I. 1382 Satyapada Bhowmick, I 1389 Shyamal Kumar Basu, II. 1390 Ashoke Kumar Dutt, II. 1391 Dipak Kumar Lahiri, II. 1393 Salil Kumar Mukherjee, II. 1398 Baidyanath Pal, II. 1400 Tarun Tapan Sarkar, Il. 1401 Dilip Kumar Bose, I. 1402 Tarunendu Sen, II. 1403 Biswanath Mukherjee, II. 1411 Krishna Chandra Paramanik, I. 1413 Debaki Kumar Sen, II. 1414 Sunil, Kumar Bhattacharya, II. 1418 Tarun Kumar Mitra, II. 1419 Madan Mohan Parui, II. 1420 Dinabandhu Chakraborty, II. 1421 Rati Bhusan Mukherjee, II.

1422 Bidhan Lal Chowdhury, II.

#### Roll No., name of student and class of pass.

1424 Gangesh Kumar Dutta, II. 1425 Ranajit Kumar Sen Gupta, II. 1426 Ranjit Narayan Ghosh, II. 1427 Jawahar Lai Razdan, II. 1428 Shyamal Kumar Chatterjee, II.

1429 Prem Chandra Upadhyay, II. 1431 Prem Hari Sharma, I.

1432 Divender Raj Battoo, II. 1433 Atindra Nath Bhattacharya, I. 1434 Ranjit Kumar Ghosh, II.

1438 Ashitendra Nath Kar, II. 1441 Sudhir Ranjan Roy Chowdhury, II.

1442 Panchanon Bose, II. 1444 Madan Mohan Kundu, II. 1445 Juran Chandra Dey, II. 1448 Pratap Chandra Maji, II. 1449 Sudhir Kumar Mukherjee, I.

1459 Haradhan Bag, II. 1460 Prosanta Kumar Set, Il.

1466 Jyotirmoy Chatterjee, II. 1467 Jayanta Kumar Mukherjee, II. 1475 Kanti Brata Sanyal, II. 1477 Bholanath Dey, II. 1478 Anil Kumar Mondal, II. 1482 Subhashit Bancrjee, I.

1484 Kamal Mani Mukherjee, II.

1490 Hrishikesh Bit, II. 1492 Hironmoy Sen Gupta, II. 1494 Hironmoy Das Gupta, II.

1496 Shyamal Kumar Sen Gupta, II. 1500 Amalendu Dalal, II.

1502 N. S. V. Rao, II.

#### Heat Engines (Elementary):

615 Phani Bhusan Santra, I.

615 Frani Bhusan Santra, I.
680 Ranjit Kumar Chatterjee, I.
740 Shyamal Kanti Chowdhury, II.
742 Debdas Seal, I.
744 Ashimendu Ghose, I.
745 Ranjit Kumar Ganguly, II.
748 Pradip Kumar Gupta, II.

748 Pradip Kumar Gupta, 11.
749 Ashoke Kumar Biswas, D.
750 Manish Roy Chowdhury, II.
770 Barendra Nath Roy Choudhury, 1.
771 Samarjit Chatterjee, II.
774 Ajoy Kumar Basu, I.
776 Bhupendra Narayan Chowdhury, 11.
777 Shyamal Kumar Mukherjee, II.

780 Amitava Basu, II.

781 Biswanath Das, II. 782 Dilip Kumar Dutta, II. 784 Abhik Neogy, II. 785 Salahuddin Mullick, II.

785 Salanteddin Munick, A.
786 Tapan Kumar Sanyal, I.
787 Rajat Kumar Mukherjee, II.
788 Dhirendra Nath Sarkar, II.
789 Barun Chandra Das Gupta, II.
790 Jayanta Kumar Majumdar, II.

791 Prabal Pratap Chattopadhyay, II 793 Prosanta Kumar Banerjee, II. 795 Utpal Kumar Mukherjee, I.

796 Sunilendu Roy, II. 797 Sankar Banerjee, I.

798 Prafulla Kumar Mudi, II.

799 Pabitra Sen Gupta, II.

800 Samar Nath Goswami, D.

801 Shib Krishna Mukhopadhyay, II.

802 Satyendra Prasad Chatteriee, Il.

Roll No., name of student and class of

803 Sasanka Sekhar Ghosh, II.

804 Amarendra Nath Deb Mallik, II. 805 Nimai Chandra Das, I.

806 Ashit Kumar Kanungo, I. 807 Dipti Prakash Maulik, I.

808 Samaresh Chandra Mukhopadhyay, I

810 Ajoy Kumar Barua, II. 811 Pranab Kumar Seth, II. 812 Siddheswar Mukherjee, II. 813 Shyamal Kumar Roy, II. 814 Shyamal Kanti Adhva. II. 815 Dipak Kumar Ghosh, II.

816 Debi Sarbadhikari Chakraborty, II. 817 Chandan Kumar Gangopadhyay, II. 818 Manilal Dutta Gupta, I. 819 Gopal Chandra Ghosh, II.

820 Simachal Basu, I.

821 Bijon Behari Mukherjee, II. 822 Tarunendra Nath Deb, II. 823 Kusal Kumar Nandi, II. 824 Animesh Sen Gupta, II.

824 Animesh Sen Gupta, II.
825 Sanat Kumar Mantri, II.
827 Dilip Kumar Gupta, II.
828 Tulsi Narayan Chakraborty, I.
829 Dilip Kumar Bhattacharyya, II.
830 Arun Kumar Basu, I.
831 Pushpendu Sekhar Ghosal, II.
832 Harsha Kumar Mukherjee, II.
833 Dipak Kumar Mitra, II.
834 Sudhindra Kumar Roy, I.
835 Ashoke Kumar Mukherjee, II.
836 Aiit Kumar Dev. II.

836 Ajit Kumar Dey, II. 838 Prabir Kumar Mukherjee, I. 840 Arun Kumar Gupta, II. 943 Saktipada Bedajna, II. 844 Surajit Kumar Sen Gupta, I.

845 Dipak Ranjan Ghosh, II. 846 Priya Brata Mondal, II. 847 Kalyan Kumar Mitra, II. 849 Asish Kumar Gupta, II. 850 Ashoke Kumar Das, II.

851 Samir Kumar Chakraborty, II.

852 Satyendra Nath Rudra, II.
853 Sahadev Chandra Das, II.
855 Pabitra Kumar Bakshi, II. 858 Amal Kanti Mukherjee, II. 859 Kamal Bandhu Banerjee, II.

859 Kamal Bandhu Banerjee, II. 860 Amar Nath Chattopadhyay, I. 861 Samarendra Nath Mukherjee, I. 862 Dilip Kumar Bhattacharyya, II. 863 Puspal Kumar Nag, I. 864 Samindra Nath Lahiri, II. 865 Amarendra Nath Mukherjee, I. 866 Bibhuti Bhusan Kundu, II. 867 Jyotish Chandra Ghosh, I. 868 Tapan Kumar Ghosh, I. 871 Paritosh Basu, II.

871 Paritosh Basu, II. 872 Dilip Kumar Mitra, II. 873 Nirmal Kumar Mondal, I. 875 Gahandyuti Barman, II.

876 Shyamal Kumar Das, I. 877 Deb Kumar Ghosh, II.

878 Anupam Sen, II. 879 Sankarlal Mukherjee, I.

880 Narendra Nath Haoladar. II. 881 Jaharlal Bera, II.

883 Ramapati Mukherjee, II.

884 Manik Chand Mitra, I.

885 Broja Kishore Saha, I.

#### io, name of student and class of pass. Roll No., name of student and class of pass. 1012 Utpalendu Dutta, II. 1013 Sushil Kumar Biswas, I. ita Nandan, I. nal Krishna Pal, II. Kumar Bhattacharyya, II. Kumar Chandra, II. 1014 Nihar Ranjan Chakraborty, I. 1015 Shambhu Nath Majumdar, II. 1016 Manabendra Nath Das Gupta, II. 1017 Ketaki Ranjan Bhattacharyya, II. 1018 Leslie Malcolm Mitchell, II. e Kumar Dutta, Il. nal Sen, I l Behari Majumdar, II. 1019 Arun Kumar Basu, I. 1020 Parimal Chandra Bhattacharya, I. Kumar Ghosh, I. Kumar Dutta, II. alendu Sekhar Lahiri, II. 1021 Amal Kumar Saha, D. 1023 Shyamal Bhattacharya, II. angshu Chatterjee, II. 1089 Puskar Nath Vatal, II. 1097 Dipak Kumar Guha Thakurta, II. inkar Brahmachary, II. tiprosad Ghosh, II. Kumar Sen, II. 1103 Kali Kinkar Dey, II. 1104 Aubrey Olliver, II. 1105 Keith T. Aitkins, II. ar Kanti Pyne, II. al Kumar Pramanik, II. 1112 Dina Nath Sil, II. ndra Kumar Sen, II. 1ta Kumar Mukherjee, II. 1133 Saktipada Mukherjee, II. 1143 Nirmalya Pal, II. r Kumar Bhatacharyya, II. 1161 Bishnupada Dhara, II. 1162 Ashoke Kumar Sarcar, II. 1164 Shyamaprasad Ghosh, I. 1166 Manis Sen Gupta, II. prasad Das, II. ar Sen, II. il Chandra Chatterjee, II. endra Chakraborty, I. nur Rahman, II. 1172 Nihar Kumar Kar, I. 1176 Sukumar Ganguly, II. mar Banerjee, II. 1181 Jyotirindra Nath Basu, II. 1182 Amitava Mitra, II. Kumar Ghosh, II. la Pratim Chatterjee, II. ith Ranjan Bhattacharya, II. 1188 Rabindra Nath Banerjee, II. p Kumar Sarkar, II. 1191 Priyankar Ganguly, II. 1201 Ardhendu Sekhar Roy Choudhury, 11. Kumar Banerjee, II. t Kumar Chakraborty, 11. Kumar Bandyopadhyay, 11. Kumar Sarkar, II. 1202 Sunil Kumar Mitra, II. 1209 Chander K. Sood, II. 1210 Subir Chanda, II. Kumar Sircar, Il. 1211 Saktipada Chatterjee, II. 1217 Saktipada Chatterjee, II. 1215 Gopal Mitra, II. 1224 Binoyendu Aich Roy, II. 1225 Achintya Kumar Mukherjee, II. 1226 Dipankar Ukil, II. 1227 Subhendu Sckhar Roy Choudhury, II Kumar Roy, II. Kumar Ghosh, II. ı Kumar Sarkar, II. Prokash Ghosh, 11. trishna Das, II. 1273 Tushar Kanta Bhattacharyya, I. 1288 Santi Sekhar Roy, II. ii Chand Dutta, I. Bhusan Chakraborty, 11. p Kumar Sarkar, 11. 1292 Ajit Kumar Hati, II. 1297 Dhananjoy Patra, II. ib Kumar Banerjee, I. 1298 Sudhir Kumar Ganguly, 1. u Zaman, II. ıddin Rahim Bakhsh, II. 1306 Shambhunath Haldar, II. Kumar Chakraborty, I. 1307 Joydeb Bank, II. 1309 Debkumar Banerjee, II. ran Chandra Dutta, II. Lal Roy, II. 1310 Sourendra Kr. Sen Gupta, II. il Banerjee, II. 1312 Dipak Ranjan Das, I. besh Bhattacharyya, II. 1316 Madhusudan Kundu, II. il Varijan, II. 1318 Satya Ranjan Das Gupta, II. 1319 Pranabendra Mohan Roy, II. al Kanti Chatterjee, II. las Basu, I. 1321 Brij Bhusan Bansal, II. Kumar Mukherjee, 11. 1328 Mohammad Khursid Alam, 11. 1334 Subhendu Kumar Nan, II. 1335 Subir Coomar Ghosh, II. 1337 Dilip Kumar Sarkar, II. hankar Ghosh, II. Narayan Dutta, I. | Chakraborty, I. Gupta, II. 1338 Krishna Chandra Chatterjee, U. Kumar Roy, II. 1341 Samin Kumar Chakraborty, II. 1342 B. Narasinha Shetty, II. 1343 Suboh Kumar Mukherjee, II. 1345 Ashim Kanti Das, II. Ramachandran, II. ij Kumar Guha Thakurta, I. Kumar Acharyya, II. h Chandra Prasad, I. 1346 Manoranjan Sen, II. e Ram. II. 1347 Bhaskar Sen Gupta, II. Pandey, TI. Kumar Dey. II. 1351 Anajan Kumar Majumdar, II. 1353 Tushar Kanti Mitra, IL b Kumar Ghosh, I. 1356 Dipak Kumar Sen Gupta, II. h Chandra Das, II. 1360 Subir Kanti Pal. II. Chandra Tarafdar, II.

1361 Hirendranath Sen Mazumdar, II.

# Roll No., name of student and class of pass. Roll No., name of student and class 1203 Samiran Chatterjee, II. 1206 Tarun Kanti Chakraborty, II. 1212 Amiya Kumar Ghosh, I. 1213 Manas Kumar Dutta, D. 1362 Ashit Baran Maity, II. 1369 Ashoke Kumar Nath, II. 1370 Ashoke Kumar Sikdar, II. 1372 Samiran Banerjee, II. 1378 Swarn Singh Sura, II. 1382 Satyapada Bhowmik, II. 1387 Shyamal Kumar Mukherjee, II. 1391 Dipak Kumar Lahiri, II. 1214 Kalyan Kumar Dutta, D. 1214 Kalyan Kumar Ghosh, I. 1217 Prakash Chandra Mukherjee, I. 1218 Girija Shankar Chatterjee, II. 1219 Dulal Kumar Ghosh, I. 1229 Nanigopal Das, II. 1231 Aloke Kumar Bhattacharyya, II. 1232 Dinanath Dutta, II. 1234 David Fara Rarook II. Heat Engines (Advanced): 1107 Amiya Kumar Chatterjee, Il. 1108 Amal Kumar Mukherjee, II. 1109 Biplab Kumar Chattopadhyay, I. 1232 Dinanath Dutta, II. 1236 David Ezra Barook, II. 1237 Rupendra Nath Dutta, I. 1238 Sudhangsu Das, II. 1239 Pradip Kumar Roy, II. 1240 Dhirendra Nath Dey, II. 1241 Samir Kumar Ghosh Choudhury, II. 1242 Sanat Kumar Dey, II. 1243 Suprakash Das Gupta, II. 1244 Samarpati Roy Choudhury, II. 1245 Nirmalya Maitra, II. 1246 Phanibhusan Kundu, II. 1247 Priyakanti Bhaduri, II. 1248 Sunil Kanti Das Purkayastha, II. 1249 Himangshu Kumar Dutta, I. 1250 Amal Kumar Das Gupta, I. 1252 Gour Chandra Mukhopadhyay, II. 1110 Nilratan Banerjee, I. 1111 Birendra Nath Roy, I. 1113 Samarendra Nath Bagchi, II. 1114 Bikash Chandra Mukhopadhyay, II 1116 Uma Sankar Dutta, II. 1118 Subrata Biswas, II. 1119 Mihir Kumar Sen, II. 1121 Asit Kumar Debnath, I. 1121 Asit Kumar Debnath, I. 1122 Santi Kumar Ghosh, I. 1123 Ashoke Kumar Ghosh, II. 1124 Sailendra Nath Sen, II. 1125 Sudhangsu Kumar Bose, II. 1126 Prasanta Kumar Mukherjee, II. 1127 Biswanath Chatterjee, II. 1128 Arun Bikash Dutta, II. 1249 Himangshu Kumar Dutkayasılıa, II. 1250 Amal Kumar Das Gupta, I. 1252 Gour Chandra Mukhopadhyay, II. 1253 Adhir Kumar Basu, II. 1254 Amiya Kumar Mukherjee, II. 1256 Ashish Kumar Ghosh, II. 1258 Samar Prasad Das Gupta, II. 1270 Amulya Kanti Mukhopadhyay, II. 1270 Amulya Kanti Mukhopadhyay, II. 1276 Ali Bardi Khan, II. 1278 Amal Kumar Haldar, II. 1278 Amal Kumar Bhattacharya, I 1279 Prithwish Chandra Bhatt, II. 1280 Ranjit Kumar Banerjee, II. 1283 Narajit Kumar Dey, I. 1284 Promode Gopal Dey, I. 1285 Kevin Ronald Young, II. 1291 Nishith Ranjan Sinha Roy, II. 1291 Nishith Ranjan Sinha Roy, II. 1294 Sunil Kumar Ghosh, II. 1299 Ranjan Kumar Banerjee, II. 1300 Ram Sankar Das Gupta, II. 1301 Mohit Kumar Chatterjee, II. 1304 Anil Kumar Ghosh, I. 1385 Sunith Ranjan Mullick, II. 1393 Salil Kumar Mukherjee, II. 1400 Tarun Tapan Sarkar, I. 1401 Dilip Kumar Bose II, 1402 Tarunendu Sen, II. 1408 Ram Narayan Maheshwari, II. 1410 Pralay Kumar Bandyopadhyay, II. 1411 Krishna Chandra Paramanick, II. 1412 Arun Kumar Bhattacharjee, II. 1413 Debaki Kumar Sen, II. 1129 Amar Nath Bandyopadhyay, 11. 1130 Shyamal Banerjee, II. 1130 Snyamar Banerjee, 11. 1131 Manabendra Kumar Sen, I. 1132 Bimal Krishna Sarkar, I. 1135 Debabrata Roy Choudhury, II. 1136 Biswanath Das, II. 1137 Rebati Kumar Biswas, II. 1138 Sunil Kumar Ghosh, I. 1139 Susen Kumar Mukherjee, I. 1139 Susen Kumar Mukherjee, I. 1140 Rabindra Nath Das, II. 1142 Kashinath Karmakar, II. 1144 Ajit Kumar Bhattacharyya, I. 1145 Sujit Kumar Sircar, II. 1146 Debabrata Sarkar, II. 1148 Ranjit Kumar Ghosh, I. 1149 Manabendra Bhattacharyya, II. 1150 Ashes Roy Choudhury, II. 1149 Manabendra Bhattacharyya, 1150 Ashes Roy Choudhury, II. 1153 Sujan Kumar Chatterjee, I. 1154 Loken Ghosh, I. 1156 Sujit Ghosh, II. 1157 Benoy Kumar Dalui, II. 1159 Netaipada Mondal, II. 1160 Nikhilesh Maity, II. 1168 Birendra Nath Basu, I. 1168 Ashim Kumar Sarkar, I. 1170 Utpal Sen Gupta, D. 1174 Sujit Kumar Basu, II. 1175 Ashish Kumar Mitra, II. 1179 Hirak Banerjee, II. 1183 Niranjan Parbat, II. 1413 Debaki Kumar Sen, II. 1414 Sunit Kumar Bhattacharyya, II. 1420 Dinabandhu Chakraborty, II. 1421 Rati Bhusan Mukherjee, II. 1423 Pankaj Kumar Chatterjee, II. 1424 Gangesh Kumar Dutta, II. 1425 Ranjit Kumar Sen Gupta, II. 1432 Divender Raj Batto, I. 1433 Atindra Nath Bhattacharya, I. 1184 Arun Kumar Mukherjee, II. 1186 Kalidas Pal, I. 1187 Kalyan Kumar Basu, II. 1189 Naresh Chandra Ghosh, II. 1190 Barun Kumar Sinha, I. 1193 Swapan Kumar Basu, I. 1194 Sushil Kumar Dandapathak, iI. 1195 Madan Mohan Nath, I. 1198 Abhoy Kumar Chakraborty, II. 1199 Sushil Kumar Sinha, II. 1434 Ranjit Kumar Ghosh, II. 1465 Satya Ranjan De, II. 1468 Anupam Bhattacharyya, II. 1200 Amiya Ratan Samajdar, II.

#### Roll No., name of student and class of pass. Roll No., name of student and class of pass. 462 Arun Kumar Basu, II. O Sujit Kumar Dey, II. I Bhabanath Dutta, II. 463 Ashoke Kumar Sarkar, II. 464 Arun Kumar Basu, I. 3 Subhendu Bose, II. 466 Prodip Narayan Patranobis, Il. 2 Hiranmoy Sen Gupta, II. 14 Hiranmoy Das Gupta II. 16 Shyamal Kumar Sen Gupta, II. 469 Dilip Kumar Gupta, II. 470 Shyam Sundar Sant, II. 1] Mihir Kumar Roy, II. 12 N. S. V. Rao, II. 471 Sanat Kumar Chatterjee, II. 472 Nirmalendu Banerjee, II. 6 Phatik Lal Das, II. 474 Sanat Kumar Roy, II. 7 Amal Chandra Guha Thakurta, I. 478 Ashim Kumar Banerjee, II. 481 Rabindra Nath Banerjee, II. 0 Ashoke Bagchi, II. 1] Kalipada Kundu, II. 12 Purnendu Bikash Roy, I. 482 Deba Prasad Banerjee, II. 485 Manashij Kumar Bose, II. 486 Dilip Kumar Chanda, II. 487 Sunil Kumar Chakraborty, II. 3 Barun Kumar Basu, II. 4 Kironmoy Lahiri, I. 491 Prabal Sen, !. 7 Sudhangshu Kumar Dutt, II. 496 Ashim Kumar Ganguly, II. 9 Sridhar Kumar Mukherjee, II. 497 Samir Ghosh, II. 498 Dilip Kumar Chakraborti, II. 8 Prodyot Kumar Chatterjee, II. 9 Manas Mohan Basu, II. 11 Ranjit Kumar Sen, II. 12 Sihesh Chandra Das Gupta, II. 499 Sankar Nath Basu, II. 500 Purnendu Nag, I. 501 Subrata Basu, II 3 Bibhuti Bhusan Patra, II. 504 Dipak Chattopadhyay, II. 4 Arup Kumar Choudhury, II. 509 Arun Kumar Banerjec, I. 5 Sk. Jainal Abedin, II. 6 Ashim Kumar Mukherjee, II 510 Syed Nazimuddin, II. 512 Ratindra Nath Sen, II. 517 Subhash Chandra Parbat, I. 7 S. Waliullah, II. 18 Dilip Kumar Mukherjee, II. 519 Deba Prasad Bhattacharyya, I. 10 Kanu Roy, II. 521 Sailesh Chandra Dutta, II. 2 Dilip Kumar Mitra, II. 522 Deba Prasad Bakshi, II. 3 Tapan Kumar Roy, II. 523 Kartick Chandra Rana, II. 4 Showkat Ali Khan, II. 524 Narendra Nath Sarkar, II. 5 Brajagopal Dey, II. 525 Himadri Kumar Dutta, II. 527 Ajit Kumar Das, II. 6 Alvaro Lawrence Da Costa, II. 7 Subikash Chattopadhyay, I. 529 Surath Narayan Banerjee, II. 8 Sunil Chandra Roy Chowdhury, I. 531 Naresh Chandra Ghosh, II. 9 Amarendu Nath Deb, II. 532 Ramratan Pandey, II. 533 Samir Kumar Seal, II. 0 Amal Kumar Nag, II. ll Sunil Kumar Chattopadhyay, Il. 534 Debendra Kumar Sinha, II. 2 Jyotirmoy Ghosh, I. 3 Kalyan Kumar Pal, II. 536 Saroj Kumar Choudhury, II. 537 Arun Kumar Bose, Il. !4 Malay Kanti Basu, II. 538 Sampad Kumar Chatterjee, II. <sup>15</sup> Kalyan Kumar Ghosh, I. 539 Garimella Premanand, II. 16 Dilip Ranjan Das Gupta, II. 540 Subir Gangopadhyay, II. 7 Dilip Kumar Basu, II. 542 Ganesh Chandra Banerjee, I. 8 Barun Kumar Gupta, I. 545 Chandra Madhab Ghosh, Il. 9 Debabrata Guha, II. 0 Arunava Basu, II. 548 Smriti Bhushan Chakraborty, I. 549 Arun Baran Chatterjee, II. 3 Abdur Subhan, II. 6 Paresh Mukherjee, II. 7 Debranjan Guha, II. 551 Amiya Prakash Ghosh, I. 552 Mihir Kumar Banerjee, II. 553 Jyotirmoy Basu Roy, II. 555 Rabindra Nath Basu, I. 556 Pijush Kanti Majumdar, II. 18 Dhrubajyoti Goswami, II. 19 Kanhaiya Lal Kothari, II. 11 Nilmani Aich, I. 12 Asim Kumar Mondal, II. 557 Subal Kumar Roy, I. 4 Kashmir Mallick, II. 558 Dilip Kumar Pain, II. 5 Prosanta Kumar Sen Gupta, 11 559 Samir Kumar Basu, II. 7 Manatosh Pal, II. 560 Paritosh Kumar Gangopadhyay, 1. 8 Subhash Chakraborty, II. 563 Purnendu Chakraborty, I. Amarendra Nath Dan, II. 564 Nihar Ranjan Dutta, II. 0 Dipesh Narayan Roy, II. 1 Jyotindra Nath Banerjee, II. 565 Asit Kumar Dey, II. 2 Amarendra Nath Ghosh. II. 566 Sasanka Sekhar Das Gupta, II. 3 Benode Gopal Guha, II. 568 Subesh Ranjan Debnath, II. 4 Manas Kumar Ganguly, II. 570 Chandra Nath Sil, II. 6 Jyotirmoy Chatterjee, I. 7 Sailendra Nath Banerjee, II. 571 Manick Chandra Dev. II. 9 Somnath Roy, II. 572 Netaipada Chakraborty, II. O Aloke Kumar Sen Gupta, II. 573 Dudhkumar Samanta, II. l Swapan Kumar Maitra, II. 576 Achintya Kumar Roy, I.

690 Mrinal Kanti Saha, II.

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Roll No., name of student and class of pass
     Roll No., name of student and class of pass
                                                                                       691 Amitava Bagchi, Il.
  577 Ashoke Ranjan Mondal, II.
                                                                                       692 Ajit Bhattacharya, II.
  578 Ashim Kumar Das, II.
                                                                                       694 Asok Kumar Sen, II.
  582 Kalyan Kumar Pal, II.
                                                                                        696 Buddhadev Roy, II.
  583 Nilay Kumar Dey, II.
                                                                                        749 Asok Kumar Biswas, Il.
  584 Prabir Ghosh, II.
                                                                                       783 Sanjiban Kumar Neogi, Il.
  585 Dhurjati Prasad Chattopadhyay, II.
 586 Prabir Kumar Chakraborty, Il.
587 Purushottam Bhattacharya, Il.
588 Subhendu Sekhar Sarkar, I.
589 Nishith Kumar Mondal, Il.
                                                                                       784 Abhik Neogy, II.
785 Salahuddin Mullick, II.
                                                                                       836 Ajit Kumar Dey, II.
                                                                                       847 Kalyan Kumar Mitra, Il.
  590 Dilip Kumar Samanta, II.
                                                                                       856 Lakshman Prasad Sharma, 11.
                                                                                       894 Dilip Kumar Chadra, II.
906 Kali Kinkar Brahmachary, 11.
  593 Abdur Rahim, II.
  594 Kanai Lal Bhowmik, l.
 595 Subrata Chatterjee, II.
597 Nirmal Kumar Roy, I.
600 Susanta Kumar Sen Gupta, II.
602 Dinshaw S. Tangri, II.
                                                                                       966 Kamru Zaman, II.
                                                                                      1006 Sitaram Tewari, I.
                                                                                      1008 Nee Yam Lee, II.
                                                                                     1013 Sushil Kumar Biswas, I.
1014 Nihar Ranjan Chakraborty, Il.
1021 Amal Kumar Saha, Il.
1026 Sukhendu Bhusan Pal, Il.
 603 Tushar Bhattacharyya, II.
604 Rabindra Nath Paul, II.
605 Dipak Kumar Nandi, II.
  607 Bipradas Sarkar, I.
                                                                                      1028 Nirendra Kumar Chandra, II.
                                                                                     1029 Dipak Kumar Chakraborty, 11.
1030 Ashoke Kumar Mitra, II.
1034 Ashish Kanta Choudhury, II.
1035 Kamal Kishan Dubey, 11.
 608 Wing Chong Tham, II.
609 Prem Chand Dua, I.
 614 Ram Shankar Mukherjee, Il.
616 Dipak Kumar Basu, II.
618 Swapan Kanti Choudhuri, Il.
                                                                                     1036 Satyendra Prasad Ghosh, Il.
1040 Manmatha Nath Das, Il.
  619 Arabinda Chattopadhyay, ll.
                                                                                     1042 Ranjit Kumar Dutta, II.
1043 Sunil Kumar Basu Roy, II.
  621 Samir Kumar Roy, I.
 622 Pratyush Kumar Gupta, II.
623 Bhaskar Das Gupta, II.
624 Biswanath Dey, I.
                                                                                     1044 Basudeb Ghosh, II.
                                                                                     1045 Nripendra Nath Guha Neogy, II.
                                                                                     1045 Nripendra Nath Guna Ne
1046 Chhabilal Sen, II.
1047 Lakhi Charan Patnaik, II.
1051 Dilip Kumar Banerjee, II.
1053 Dilip Kumar Dutta, II.
1055 Tushar Sen Gupta, II.
 625 Bikash Kumar Biswas, II.
 627 Amarendra Roy, II.
628 Bhabani Prasad Chakraborty, II.
630 Kartick Chandra Bharadwaj, II.
 631 Sailendra Kumar Ghosh, II.
                                                                                     1058 Santi Chandra Chakraborty, Il.
1059 Nitish Kumar Sen Gupta, Il
1060 Dilip Kumar Sen Gupta, Il.
1061 Khagendra Nath Kunti, Il.
 632 Ashim Bishnu, II.
 634 Shyamal Kumar Ghosh, Il.
 636 Dilip Kumar Dhang, II.
637 Arun Kumar Ray, II.
638 Pran Kanta Bhattacharya, II.
                                                                                     1062 Amal Kumar Pal, II.
1063 Kamal Kumar Ganguly, I.
 640 Swapan Kumar Chatterjee, II.
                                                                                     1067 Asoke Ghosh, II.
1070 Sekhar Dutta Gupta, II.
 641 Rabindra Nath Mondal, II.
 642 Santi Kumar Bagani, II.
644 Ashis Sanyal, I.
645 Anil Kumar Neyandhi, II.
                                                                                     1073 Md. Anwar Alam, II.
1074 Tarun Kumar Palit, II.
                                                                                     1076 Prasanta Kumar Ganguly, II.
1077 Samar Ranjan Sen Gupta, I.
 647 Grescent Jeronimo Rodrigues, Il.
648 Dodul Ganguly, I.
652 Sachindra Nath Ghosh, I.
653 Ram Sing Sharma, II.
654 Saktipada Ghosh, II.
                                                                                     1078 Amlan Kumar Dutta, II.
1080 Munawar Hosain, I.
                                                                                     1083 Krishna Kumar Biswas, II.
658 Bimal Roy, II.
661 Subhendu Biswas, I.
662 Ignatius Macdonald D'Costa, II.
                                                                                     1085 Pranab Kumar Dutta, II.
                                                                                    1086 Santosh Kumar Chatterjee, II.
1087 Birsankar Banerjee, II.
1091 Arun Kumar Ganguly, II.
 663 Parthasarathi Dutta, II.
 665 Amarendra Prasad Ghosh, Il.
                                                                                     1096 Prabuddha Kr. Bhattacharyya, Il
                                                                                     1099 Manas Kumar Nag, II.
666 Subhasish Bhattacharyya, II.
                                                                                    1263 Sitansu Kumar Sen, II.
1308 Ranjit Kumar Mukherice, II.
1309 Deb Kumar Banerice, II.
668 Ranjit Sen Gupta, I.
669 Devavrata Sikdar, II
670 Netai Chandra Mallick, II.
671 Gopal Chandra Chatterjee, I.
                                                                                     1312 Dipak Ranjan Das, II.
 681 Kalyan Sinha Roy, II.
                                                                                    1313 Panchanan Banerjee, I.
                                                                                    1314 Mrigendra Lal Mukherjee, II.
 682 Chiranjib Chandra Mukherjee, Il.
 683 Badri Prasad Ghosh, II.
                                                                                     1315 Basanta Kumar Dutta, II.
                                                                                     1316 Madhusudan Kundu, II.
 684 Sudhansu Kr. Ghosh, II.
                                                                                     1330 Baidyanath Dey, II.
686 Barun Kumar Ghosh, II.
689 Arup Kumar Dey, I.
                                                                                     1338 Krishna Ch. Chatterjee, I.
                                                                                    1340 Tapas Banerjee, II.
```

## No., name of student and class of pass.

Narasimha Shetty, II.

odh Kumar Mukherjee, II.

narendra Nath Banerjee, II.

branjan Das Gupta, II.

him Kumar Sen, II.

atyapada Bhoumik, II.

hyamal Kumar Basu, II.

iam Narayan Maheswari, II.

ina Bandhu Chakraborty, II.

ati Bhusan Mukherjee, II.

Iadan Mohan Kundu, II.

achindranath Dutta, I.

#### h and Properties of Materials:

lmal Kanti Mukherjee, I. amal Bandhu Banerjee, II. lmiya Kumar Chatterjee, II. lmal Kumar Mukherjee, II. iplab Kumar Chattopadhyay, I. lilratan Banerjee, I. irendra Nath Roy, II. ina Nath Sil, I. amarendra Nath Bagchi, II. ikash Chandra Mukhopadhyay, I. ima Sankar Dutta, II. ırun Kumar Majumdar, II. ubrata Biswas, II. lihir Kumar Sen, II unil Kumar Dey, II. anti Kumar Ghosh, II. shok Kumar Ghosh, II. ailendra Nath Sen, İ. udhangsu Kumar Bose, II. rasanta Kumar Mukherjee, II. iswanath Chatterjee, II. run Bikash Dutta, II. mar Nath Bandyopadhyay, II. hyamal Banerjee, II. lanabendra Kumar Sen, II. imal Krishna Sarkar, I. aktipada Mukherjee, II. iswajit Kr. Choudhury, II. iswanath Das, I. ebati Kumar Biswas, II. unil Kumar Ghosh, I. usen Kumar Mukherjee, Il. abindra Nath Das, I. ashinath Karmakar, II. irmalya Pal, II. jit Kumar Bhattacharya, I. ujit Kumar Sircar, D. ebabrata Sarkar, II. ilip Kumar Basu, I. anjit Kumar Ghosh, D. lanabendra Bhattacharya, II. shes Roy Choudhury, II. rasanta Kumar Dutta, II. ijan Kr. Chatterjee, I. sken Ghosh, D. run Sankar Bhattacharva. II. ikhiles Maity, D. ishnupada Dhara, II. shoke Kumar Sarcar, I. hyamaprasad Ghosh, I. lanis Sen Gupta, II. irendra Nath Basu, II shim Kumar Sarkar, I. tpal Sen Gupta, I. ihar Kumar Kar, II.

Roll No., name of student and class of pass.

1174 Sujit Kumar Basu, I. 1175 Ashish Kumar Mitra, D. 1176 Sukumar Ganguly, II. 1177 Benoy Bhusan Dhar, I. 1178 Aniruddha Lahiri, II. 1179 Hirak Banerjee, I. 1181 Jyotirindra Nath Basu, II. 1183 Niranjan Parbat, II. 1184 Arun Kumar Mukherjec, I. 1185 Subhas Chatterjee, II. 1186 Kalidas Pal, 1. 1189 Naresh Chandra Ghosh, Il. 1190 Barun Kumar Sinha, I. 1191 Priyankar Ganguly, D. 1193 Swapan Kumar Basu, I. 1194 Sushil Kumar Dandapathak, II. 1198 Abhoy Kumar Chakraborty, I. 1200 Amiya Ratan Samajdar, II. 1201 Ardhendu Sekhar Roy Choudhury, 11 1202 Sunil Kumar Mitra, II. 1203 Samiran Chatterjee, I. 1205 Utpal Kumar Ghosh, II. 1206 Tarun Kanti Chakravarti, I. 1207 Somesh Chandra Bose, I. 1209 Chander K. Sood, II. 1210 Subir Chanda, II. 1211 Saktipada Chatterjee, II. 1212 Amiya Kumar Ghosh, D. 1213 Manas Kumar Dutta, I. 1214 Kalyan Kumar Ghosh, I. 1215 Gopal Mitra, II. 1216 Sourendra Nath Majumdar, II. 1217 Prakash Chandra Mukherjee, 11. 1218 Girija Shankar Chatterjee, II. 1219 Dulal Kumar Ghosh, I. 1220 Arun Kumar Bose, II. 1221 Mrityunjoy Banerjee, II. 1224 Binoyendu Aich Roy, II. 1225 Achintya Kumar Mukherjee, II 1226 Dipankar Ukil, II. 1227 Subhendu Sekhar Roy Choudhury, 1. 1228 Amit Nath Mukherjee, II. 1229 Nanigopal Das, II. 1230 Satyanarayan Dutta, I. 1231 Aloke Kr. Bhattacharyya, I. 1232 Dinanath Dutta, I. 1233 Dilip Kumar Guha Thakurta, I. 1234 Chick Fa Lee, II. 1235 Srikanta Bhattacharya, II. 1237 Rupendra Nath Dutta, I. 1238 Sudhangsu Das, I. 1239 Pradip Kumar Roy, D. 1240 Dhirendra Nath Dey, I. 1241 Samir Kumar Ghosh Choudhury, I. 1242 Sanat Kumar Dey, II. 1243 Suprakash Das Gupta, 1. 1244 Samarpati Roy Choudhury, II. 1245 Nirmalya Maitra, I. 1248 Sunil Kanti Das Purkayastha, I. 1249 Himangshu Kumar Dutta, II. 1251 Kamal Krishna Mitra, II. 1252 Gour Chandra Mukhopadhyay, II. 1253 Adhir Kumar Basu, II. 1254 Amiya Kumar Mukherjee, II. 1258 Samar Prasad Das Gupta, II. 1259 Bimalendu Guha, II. 1260 Biswanath Kundu, II.

1265 Debnath Ghosal, I. 1266 Bikash Kumar Ghosh, II.

1267 Ranjit Haldar, II.

## Roll No., name of student and class of pass. Roll No., name of student and class 1268 Pradip Kumar Dutta, I. 1183 Niranjan Parbat, II. 1269 Somendra Lal Ghosh, II. 1270 Amulya Kanti Mukhopadhyay, II. 1272 Ashim Kumar Chattopadhyay, I. 1273 Tushar Kanta Bhattacharyya, II. 1213 Manash Kumar Dutta, II. 1214 Chick Fa Lee, II. 1236 David Ezra Barook, II. 1237 Rupendra Nath Dutta, II. 1238 Sudhansu Das, I. 1239 Pradip Kumar Roy, I. 1264 Ramnath Banerjee, II. 1265 Debnath Ghosal, II. 1266 Bikash Kumar Ghosh, II. 1267 Ranjit Haldar, I. 1272 Ashim Kumar Chattopadhyay, II. 1280 Ranjit Kumar Banerjee, II. 1281 Lancelot Joseph White, II. 1282 Lancelot Joseph White, II. 1283 Narajit Kumar Dey, II. 1284 Promode Gopal Dey, II. 1285 Kevin Ronald Young, II. 1293 Shanti Kumar Das, II. 1300 Ram Sankar Das Gupta, II. 1301 Mohit Kumar Chatterjee, II. 1303 Anil Kumar Ghosh, II. 1304 Anil Kumar Ghosh, II. 1305 Ashim Bose, II. 1213 Manash Kumar Dutta, II. 1274 Amal Kumar Haldar, I. 1275 Satya Narayan Ganguly, II. 1278 Amal Kumar Bhattacharyya, II. 1279 Prithwish Chandra Bhatt, II. 1280 Ranjit Kumar Banerjee, I. 1281 Keith Trevor Vint, II. 1281 Keith Trevor Vint, II. 1283 Narajit Kumar Dey, II. 1284 Promode Gopal Dey, D. 1285 Kevin Ronald Young, D. 1286 Sunil Kumar Rudra, I. 1287 Balaram Das, II. 1290 Amalendu Chatterjee, II. 1291 Nishith Ranjan Singha Roy, II 1294 Sunil Kumar Ghosh, II. 1295 Ashoke Kumar Indra, II. 1296 Supati Ranjan Bhattacharjee, II. 1297 Dhananjoy Patra, I. 1298 Sujit Kumar Ganguly, II. 1301 Mohit Kumar Chatterjee, II. 1302 Sekhar Sarkar, II. 1304 Anil Kumar Ghosh, II. 1305 Ashim Bose, II. 1413 Debaki Kumar Sen, II. 1414 Sunit Kumar Bhattacharya, II. 1302 Sekhar Sarkar, II. 1304 Anil Kumar Ghosh, II. 1393 Salil Kumar Mukherjee, II. 1397 Sreedam Sen, II. 1399 Sibnath Ghosal, II. 1402 Tarunendu Sen, II. 1477 Bholanath Dey, II. Ship Drawing (Elementary) 951 Arun Prakash Ghosh, 11. 1411 Krishna Chandra Paramanick, II. 1411 Krishna Chandra Paramanick, 1 1414 Sunit Kumar Bhattacharya, I. 1418 Tarun Kumar Mitra, II. 1419 Madan Mohan Parui, II. 1422 Bidhan Lal Choudhury, II. 1425 Ranjit Kumar Sen Gupta, I. 1426 Ranjit Narayan Ghosh, II. 1428 Shyamal Kumar Chatterjee, II. 1429 Prem Chandra Upadhyay, II. 1430 Harish Chandra Roy, II. 1431 Prem Hari Sharma, II. 1169 Ramendra Nath Pal, II. Ship Drawing (Advanced) 1165 Swami Kant Prakash, I. Workshop Management 615 Phani Bhusan Santra, Il. 740 Shyamal Kanti Choudhury, Il. 1430 Harish Chandra Roy, II. 1431 Prem Hari Sharma, II. 1432 Divender Raj Battoo, II. 1434 Ranjit Kumar Ghosh, II. 1438 Ashitendra Nath Kar, II. 1443 Ajoy Kumar Das, II. 1445 Juran Chandra Dey, II. 1448 Pratap Chandra Maji, II. 1449 Sudhir Kumar Mukherjee, II. 1457 Arun Kumar Dutta, II. 1461 Shreedhar Ojha, II. 1461 Shreedhar Ojha, II. 1468 Anujam Bhattacharyya, II. 1471 Bhabanath Dutta, II. 1490 Hrishikesh Bit, II. 1491 Shanti Ranjan Mukhopadhvay, II. 1492 Hiranmoy Sen Gupta, I. 741 Suryanarayan Nandi, II. 742 Debdas Seal, II. 743 Subrata Kumar Ghosh, II. 744 Ashimendu Ghose, II. 748 Pradip Kumar Gupta, II. 749 Ashoke Kumar Biswas, 11. 770 Barendra Nath Roy Choudhury, il 771 Samarjit Chatterjee, I. 772 Jyotirendu Sen Gupta, II. 773 Dibakar Mukherjee, II. 774 Ajoy Kumar Basu, II. 778 Kumaresh Nandi, II. 779 Parimal Bhattacharya, II. 780 Amitava Basu, II. 783 Sanjiban Kumar Neory, II. 785 Salahuddin Mullick, II. 1492 Hiranmoy Sen Gupta, I. 1494 Hiranmoy Das Gupta, I. 1498 Kanchan Das Gupta, I. 1500 Amalendu Dalal, II. 786 Tapan Kumar Sanyal, II. 787 Rajat Kumar Mukherjee, II. 789 Barun Chandra Das Gupta, II. 790 Jayanta Kumar Majumdar, II. 791 Prabal Pratap Chattopadhyay, II. 1501 Mihir Kumar Roy, I. 1502 N. S. V. Rao, I. 792 Mihir Kumar Paul, II. 793 Prasanta Kumar Banerjee, II. 794 Sambhu Nath Chatterjee, II. 795 Utpal Kumar Mukherjee, II. Machine Drawing (Advanced) 1130 Shyamal Banerjee, II. 1139 Sushen Kumar Mukherjee, II. 1154 Loken Ghosh, II. 796 Sunilendu Roy, II. 797 Sankar Banerjee, II. 798 Prafulla Kumar Mudi, II. 799 Pabitra Sen Gupta, II. 1157 Benoy Kumar Dalui, II. 1161 Bishnupada Dhara, II. 1177 Binoy Bhusan Dhar, II. 1180 Ratan Banerjee, II.

800 Samar Nath Goswami, II.

## Roll No., name of student and class of pass. 101 Shib Krishna Mukhopadhyay, II.

102 Satyendra Prasad Chatterjee, II. 103 Sasankar Sekhar Ghosh, II. 1804 Amarendra Kumar Deb Mallik, II.

805 Nemai Chandra Das, 1. 806 Ashit Kumar Kanungo, I. 807 Dipti Prakas Maulik, II.

808 Samaresh Ch. Mukhopadhyay, II.

810 Ajoy Kumar Barua, 11. 812 Siddheswar Mukherjee, Il. 813 Shyamal Kumar Roy, II. 814 Shyamal Kanti Adhya, II.

815 Dipak Kumar Ghosh, II. 816 Debi Sarbadhikari Chakraborty, II.

816 Debi Sarbadnikari Chakraborty, II. 817 Chandan Kumar Gangopadhyay, II. 818 Mani Lal Dutta Gupta, II. 819 Gopal Chandra Ghosh, II. 821 Bijon Behari Mukherjec, II. 822 Tarunendra Nath Deb, II. 823 Kushal Kumar Nandi, Il. 824 Animesh Sen Gupta, II. 825 Sanat Kumar Mantri, II. 827 Dilip Kumar Gupta, II. 828 Tulsinarayan Chakraborty, II.

829 Dilip Kumar Bhattacharyya, II. 830 Arun Kumar Basu, II.

831 Pushpendu Sekhar Ghoshal, II. 832 Harsha Kumar Mukherjee, I. 833 Dipak Kumar Mitra, II

834 Sudhindra Kumar Roy, II. 835 Ashoke Kumar Mukherjee, II.

836 Ajit Kumar Dey, II. 837 Kalachand Mukherjee, [].

839 Tarun Kumar Banerjee, II. 840 Arun Kumar Gupta, II. 84! Arun Kumar Hazra, II.

842 Prodyot Kumar Chatterjee, I.

843 Saktipada Bedaina, I.

844 Surajit Kumar Sen Gupta, 1. 845 Dipak Ranjan Ghosh, II. 846 Priya Brata Mondal, II. 849 Ashish Kumar Gupta, Il.

850 Ashoke Kumar Das, II. 851 Samir Kumar Chakraborty, II. 852 Satyendra Nath Rudra II. 854 Basant Kumar Mantri, Il.

855 Pabitra Kumar Baksi, 11. 856 Lakshman Prasad Sharma, II. 857 Jagadish Prasad Agarwal, II.

858 Amal Kanti Mukherjce, II. 859 Kamal Bandhu Banerjee, II. 860 Amar Nath Chattopadhyay, II.

861 Samarendra Nath Mukherjee, II.
862 Dilip Kumar Bhattacharyya, II.
863 Puspal Kumar Nag, II.
864 Samindra Nath Lahiri, II.
865 Amarendra Nath Mukherjee, II.
866 Bibhuti Bhusan Kundu, II.
867 Justick Chandra Chack, II.

867 Jyotish Chandra Ghosh, II. 870 Ranjit Kumar Roy, II. 871 Paritosh Basu, II.

872 Dilip Kumar Mitra, II.

873 Nirmal Kumar Mondal, II. 875 Gahandyuti Burman, II.

876 Shyamal Kumar Das, II. 877 Debkumar Ghosh, II.

878 Anupam Sen, II.

879 Shankar Lal Mukherjee, II.

#### Roll No., name of student and class of pass.

881 Jaharlal Bera, II. 882 Tapan Kumar Biswas, II. 883 Ramapati Mukherjee, II. 885 Broja Kishore Saha, I.

886 Ananta Nandan, II. 887 Parimal Krishna Pal, II.

891 Bijoy Kumar Bhattacharya, Il. 893 Amiya Kumar Bhattacharya, II.

894 Dilip Kumar Chandra, II. 895 Ashoke Kumar Choudhury, II.

896 Basudev Chatterjee, II. 897 Ashoke Kumar Dutta, II. 898 Subimal Sen, II.

900 Milan Kumar Ghosh, II. 902 Nirmalendu Sekhor Lahiri, II. 903 Arunangshu Chatterjee, II.

904 Abinash Chandra Bhattacharya, II.

908 Ajit Kumar Sen, II. 911 Tushar Kanti Pyne, II. 912 Mrinal Kumar Pramanick, II. 913 Paresh Nath Banerjee, II. 914 Abhrajyoti Goswami, II. 915 Santosh Kumar Rakshit, II.

918 Sushanta Kumar Mukherjee, II. 919 Subir Chandra Sen, II. 920 Samir Kumar Roy, II. 921 Samar Kumar Bhattacharya, I.

922 Debaprasad Das, II.

923 Sekhar Sen, II. 924 Kamal Chandra Chatterjee, I. 925 Soumendra Chakraborty, II.

926 Mizanur Rahman, I. 927 Badri Nath Ghosh, II. 929 Sukumar Banerice, II. 930 Biresh Chandra Bagchi, II.

932 Partha Pratim Chatteriee, II. 933 Lokenath Banerjee, II. 934 Gourab Hari Chatterjee, II. 935 Timirbaran Mukherjee, II. 937 Pradip Kumar Sarkar, II. 940 Amar Kumar Bandyopadhyay, II.

942 Nani Gopal De, II. 943 Anil Kumar Sarkar, II. 944 Subir Kumar Sircar, II. 946 Dipak Kumar Sen Gupta, II. 947 Dilip Kumar Roy, II. 948 Somen Kumar Dutta, II. 949 Arun Kumar Ghosh, II.

950 Milan Kumar Sarkar, II. 951 Arun Prakash Ghosh, II. 955 Nemai Chand Dutta, II.

956 Ashit Bhusan Chakraborty, II. 958 Dharmadas Maitra, II.

959 Sunit Kumar Nandan, II. 960 Giridhari Lal Dey, II.

961 Pradip Kumar Sarkar, II. 962 Pranab Kumar Banerjee, II. 963 Subrata Sinha, II.

964 Amar Nath Roy, II. 966 Kamru Zaman, II.

967 Jalaluddin Rahim Baksh, II. 970 Dilip Kumar Chaklanobish, I.

973 Govind Lal Das. II.

974 Dilip Kumar Chakraborty, II.

977 Mukul Banerjee, II.

978 Apurba Kumar Banerice, II.

979 Pranabesh Bhattacharva, II.

pass.

Roll No., name of student and class of pass.	Roll No., name of student and class of pa
980 Mannil Varijan, II.	1191 Priyankar Ganguly, II.
981 Nilmoni Ganguly, II.	1193 Swapan Kumar Basu, II.
982 Nirmal Kantı Chatterjee, II. 983 Rabidas Basu, II.	1198 Abhoy Kumar Chakraborty, Il.
985 Umashankar Ghose, II.	1199 Sushil Kumar Sinha, II. 1201 Ardhendu Sekhar Roy Choudhury, II.
986 Jagat Narayan Dutta, II.	1202 Sunil Kumar Mitra, II.
987 Sushil Chakraborty, II.	1203 Samiran Chatterjee, 1.
988 Arjun Gupta, I. 989 Dunilal Mukherjee, II.	1211 Sakti Pada Chatterjee, Il.
990 Amar Kanti Roy, II.	1213 Manas Kumar Dutta, I. 1215 Gopal Mitra, II.
991 Dilip Kumar Roy, I.	1216 Sourendra Nath Majumdar, Il.
992 V. N. Ramachandran, 1.	1218 Girija Shankar Chatteriee, Il.
993 Dhiraj Kumar Guha Thakurta, I. 994 Sujit Kumar Acharya, II.	1219 Dulal Kumar Ghosh, II.
995 Harish Chandra Prasad, II.	1220 Arun Kumar Bose, II.
996 Yash Pal Khanna, II.	1222 Radhika Charan Panja, II. 1223 Samarendra Nath Bandyopadhyay, II.
997 Mange Ram, II.	1224 Binoyendu Aich Roy, II.
1000 Sarjoo Pandey, II.	1226 Dipankar Ukil, II.
1001 Pulak Kumar Dey, II. 1002 Pranab Kumar Ghosh, II.	1227 Subhendu Sekhar Roy Choudhury, 11.
1003 Anil Kumar Burman, II.	1239 Pradip Kumar Roy, II. 1248 Sunil Kanti Das Purkayastha, II.
1004 Netai Chand Dutta, II.	1252 Gour Chandra Mukhopadhyay, II.
1008 Nee Yan Lee, II.	1264 Ramnath Banerjee, II.
1010 Gour Chandra Tarafdar, II.	1266 Bikash Kumar Ghosh, II.
1011 Dilip Kumar Biswas, II. 1012 Utpalendu Dutta, II.	1268 Pradip Kumar Dutta, II.
1013 Susil Kumar Biswas, I.	1270 Amulaya Kanti Mukhopadhyay, Il 1294 Sunil Kumar Ghosh, II.
1014 Nihar Ranjan Chakraborty, II.	1298 Sudhir Kumar Ganguly, II.
1015 Sambhunath Majumdar, II.	1299 Ranjan Kumar Banerjee, II.
1016 Manabendra Nath Das Gupta II.	1300 Ram Shankar Das Gupta, II.
1017 Ketaki Ranjan Bhattacharya, II. 1019 Arun Kumar Basu, II.	1302 Sekhar Sarkar, II.
1021 Amal Kumar Saha, II.	1304 Anil Kumar Ghosh, II. 1311 Dipendra Nath Das, II.
1022 Shambhunath Karmakar, II.	1313 Panchanan Banerjee, II.
1023 Shymal Bhattacharya, II.	1318 Satya Ranjan Das Gupta, II.
1097 Dipak Kumar Guha Thakurta, II. 1098 Salil Kumar Gupta, II.	1321 Brij Bhusan Bansal, II.
1101 Mrityunjoy Sen, II.	1323 Gopal Chandra Pal, II.
1102 Sanat Kumar Dhol, II.	1333 Bimal Kumar Mondal, II. 1334 Subhendu Kumar Nan, II.
1103 Kali Sankar De, II.	1337 Dilip Kumar Sarkar, II.
1104 Aubrey Olliver, II.	1340 Tapas Banerjee, II.
1112 Dina Nath Sil, I. 1114 Bikash Chandra Mukhopadhyay, II.	1343 Subodh Kumar Mukherjee, 11.
1115 Chaitan Charan Nandi, II.	1345 Ashim Kanti Das, II. 1346 Manoranjan Sen, II.
1121 Asit Kumar Debnath, II.	1348 Kamal Chandra Ghosh, II.
1126 Prasanta Kumar Mukherjee, Il.	1351 Anjan Kumar Majumdar, II.
1128 Arun Bikash Dutta, II. 1131 Manabendra Kr. Sen, II.	1354 Adhir Chandra Kar, II.
1133 Saktipada Mukherjee, II.	1357 S. Govind Rajan, II.
1134 Biswajit Kr. Chowdhury, II.	1358 Anil Kumar Bhattacharya, II. 1359 Ram Krishna Mukherjee, II.
1137 Rebati Kumar Biswas, II.	1360 Subir Kanti Paul, II.
1138 Sunil Kumar Ghosh, II. 1139 Susen Kumar Mukherjee, II.	1362 Ashit Baran Maity, II.
1140 Rabindra Nath Das, II.	1369 Ashoke Kumar Nath, II.
1145 Sujit Kumar Sircar, II.	1371 Subrata Kr. Basu Choudhury, II 1373 Debranjan Das Gupta, II.
1146 Debabrata Sarkar, II.	1375 Ashim Kumar Sen, II.
1153 Sujan Kr. Chatterjee, Il.	1389 Shyamal Kumar Basu, II.
1154 Loken Ghosh, II. 1163 Sibdas Ghose, II.	1404 Surendra Nath Pandey, II.
1167 Birendra Nath Basu, I.	1405 Dilip Kumar Dey Sircar, II. 1412 Arun Kumar Bhattacharjee, II.
1169 Ramendra Nath Pal. I.	1421 Rati Bhusan Mukherjee, II.
1172 Nihar Kumar Kar, I.	1422 Bidhan Lal Choudhury, II.
1174 Sujit Kumar Basu, I.	1429 Prem Chandra Upadhyay, II.
1175 Ashish Kumar Mitra, II. 1176 Sukumar Ganguly, II.	1430 Harish Chandra Roy, II.
1179 Hirak Banerjee, II.	1435 Ambar Nath Ghosh, II. 1440 Asoke Kumar Ghosh, II.
1181 Jyotrindra Nath Basu, I.	1441 Sudhir Ranjan Roy Choudhury, 11.
1183 Niranjan Parbat, I.	1444 Madan Mohan Kundu, II.
1184 Arun Kumar Mukherjee, II.	1463 Swarajpada Dey, II.
·	· · · · · · · · · · · · · · · · · · ·

# || No., name of student and class of pass.

otirmoy Chatterjee, II. rishikesh Bit, II. hanti Ranjan Mukhopadhyay, II. iyanta Kumar Ghatak, II. Chandra Goswami, II. anchan Das Gupta, II. ibir Kumar Koondoo, I.

#### Engineering:

ppeared.

### \rchitecture:

run Prokash Ghosh, I. wami Kant Prakash, I. amendra Nath Pal, II.

### N. N. SEN GUPTA, Secretary, Board of Apprenticeship Training, West Bengal.

ollowing students from the Railway Technical passed in one or more subjects in the Technical Schools Examination of the Board renticeship Training, West Bengal, held in **)62**:

#### RESULTS ANCHRAPARA TECHNICAL SCHOOL

D-Passed with Distinction.

I Passed in First Class.

II -- Passed in Second Class.

#### al Mathematics (Elementary):

I No., name of student and class of Pass

Nihar Kumar Barman, I. Nemai Chandra Majumdar, II. Sujit Kumar Dutta, II. Ashok Kumar Mitra, II. Nani Mohan Chakraborti, II. Kamalendu Bhattacharya, II. Achyut Kumar Mitra, II. Remy Hilarian, II. Biman Kumar Dey, II. Sasanka Basu Sarbadhikary, I. Durga Charan Das, II. Dilip Kumar Sen, II. Ram Badan Roy, II. Ujiwalendu Mazumdar, II. E. Hariharan, I. Chittaranjan Mandal, II. Dulal Chandra Sarbajna, I. Debdas Ray, II. Kartik Chandra Seth. II. Mrinal Kanti Das. II. Ratan Lal Dutta, II. Sunil Baran Chakrabarty, II. Biplab Kumar Chakraborty, I. Subhash Chandra Biswas, II. Jatish Chandra Chowdhury, II. Subodh Chandra Das, II. Anil Chandra Barman, II. Asok Kumar Roy, IL

Roll No., name of student and class of pass.

#### Practical Mathematics (Advanced):

Ke/22 Hiralal Khan, II. Ke/54 Birendra Nath Chakraborty, II. Ke/71 Saroj Kumar Chatterjee, I.

Kc '73 Mani Lal Sen Gupta, II.

#### Plane and Solid Geometry:

Kc, 17 Nemai Chandra Majumdar, II. Kc/23 Dulal Chandra Karmaker, II.

Kc/26 Ranjit Kumar Das, II.

Ke/32 Rajendra Prasad, II.

Kc/34 Adhir Kumar Hira, II. Kc/39 Chittaranjan Banerjee, II.

Ke, 40 Kamalendu Bhattacharya, I.

Kc/41 Ashish Ranjan Bal, I. Kc/45 Nagendra Nath Banerjee, II. Kc/51 Dilip Kumar Sen, II. Kc/52 Ram Badan Roy, II.

Kc/55 Shringeshwar Prasad, II. Kc/57 Krishna Chandra Jha, II.

Kc/58 Rabindra Nath Chakrabarti II. Kc/59 Sisir Kumar Haldar, II.

Kc/60 Nirmal Kumar Sarkar, II.

Kc/67 Kamal Krishna Maitra, I. Kc/72 Santi Ranjan Chakraborty, II.

Kc/74 E. Hariharan, I. Kc/80 Dilip Kumar Basak, I. Kc/87 Subhash Chandra Biswas, II.

Kc/89 Subodh Chandra Das, I.

Kc/91 Anil Chandra Barman, II.

Kc/95 Dilip Kumar Nandi, II.

#### Machine Drawing and Sketching:

Kc/3 Bimal Kumar Chatterjee, I.

Kc/4 Kanai Lal Das, II.

Kc/5 Kamal Krishna Ghosh Dastidar, IL.

Kc/8 Nihar Kr. Barman, II

ke/11 Dipak Kumar Das, II.

Kc/14 Satchindananda Datta, II.

Kc/16 Niloy Kumar Neogy, II. Kc/18 Manoj Kumar Dam, II. Kc/19 Dilip Kumar Ghose, II. Kc/20 Rajat Kanti Datta, I.

Kc/24 Dilip Kumar Bhattacharya, II. Kc/25 Debi Prasad Mitra, I. Kc/28 Mokharala Sanasi Rao, I.

Kc/33 Ashok Kumar Mitra, II.

Kc/42 Amal Kanti Das, II.

KC/42 Amai Kanti Das, II.
KC/54 Birendra Nath Chakraborty, II.
KC/62 Harendra Kr. Bhattacharjee, II.
KC/65 Subir Chatterjee, I.
KC/66 Sitalendu Ganguli, I.
KC/71 Saroj Kumar Chatterjee, II.
KC/73 Mani Lal Sen Gupta. II.
KC/73 Mikhil Banjan Biswas I

Kc/90 Nikhil Ranjan Biswas, I. Kc/92 Nirad Baran Biswas, II.

Kc/93 Mati Lal Chowdhury, II.

#### Magnetism and Electricity:

Kc/33 Asok Kumar Mitra, II. Kc/38 Mani Mohan Chakraborti. II.

Kc/44 Achyut Kumar Mitra, II. Kc/47 Monoranjan Saha, II.

Kc/48 Biman Kumar Dey, D Kc/49 Sasanka Basu Sarbadhikary, L Kc/50 Durga Charan Das, IL

Kc173 Mani Lal Sen Gupta, It.

#### Roll No., name of student and class of pass. Roll No., name of student and class of Kc/51 Dilip Kumar Sen, D. Kc/52 Ram Badan Roy, I. Machine Drawing (Advanced): Kc/9 Kshitish Chandra Sutradhar, II. Kc/53 Ujjwalendu Mazumdar, II. Kc/74 E. Hariharan, D. Kc/75 Sushil Kumar Chakravorty, D. Kc/76 Chittaranjan Mandal, II. Kc/77 Dulal Chandra Sarbajna, II. Kc/21 Manindra Nath Ghosh, II. Ke/22 Hiralal Khan, II. Kc/68 Sukhendu Bikas Datta, II. Kc/78 Debdas Roy, II. Kc/79 Anil Kumar Bagchi, II. Kc/80 Dilip Kumar Basak, II. Workshop Management: Ke/l Uday Chandra Gupta, II. Ke/2 Soir Ranjan Roy, II. Kc/81 Nemai Chandra Das, II. Kc/82 Kartik Chandra Seth, I. Kc/83 Mrinal Kanti Das, II. Kc/3 Bimai Kumar Chatterji, II. Kc/13 Profu'la Kumar Mukherjee, II. Ke/14 Satchidananda Datta, II. Ke/21 Manindra Nath Gho.h, II. Kc/84 Ratan Lal Det.a, II. Kc/85 Sunil Baran Chakraparty, I. Ke/22 Hiralal Khan, II. Ke/65 Subir Chatterjee, II. Kc/86 Biplato Kumar Chakraborty, I. Kc/87 Subhash Chandra Biswas, I. Kc/88 Jatish Chandra Chowdhury, II. Kc/89 Subodh Chandra Das, II. Kc/66 Sitalendu Ganguli, II. Kc/71 Saroj Kumar Chatterjee, II. Kc/93 Mati Lal Chawdhury, II. Kc/91 Anil Chandra Barman, II. Ke/97 Naresh Ranjan Bhowmik, II. Kc/94 Asok Kumar Roy, II. Heat Engines (Elementary): KHARAGPUR TECHNICAL SCHOO Kc/14 Satchidananda Datta, II. Kc/42 Amal Kanti Das, II. Kc/90 Nikhil Ranjan Biswas, II. Practical Mathematics (Elementary): Kc/97 Naresh Ranjan Bhowmik, II. Kg/4 Japat Kumar Mandal, II. Kg/5 Ramjiban Biswas, I. Kg/7 Suprabhat Biswas, II. Heat Engines (Advanced): Kc/3 Bimal Kumar Chatterji, II. Kg/19 Madhukar Durgadas Chokhande, II. Kg/29 Probodh Chandra Halder, II. Kc/12 Shanker Narayan Saha, II. Kc/54 Birendra Nath Chakraborty, II Kg/47 Sachindra Chandra Sarker, II. Kc/68 Sukhendu Bikas Datta, I. Kg/51 Radha Kanta Sarker, I. Kc/71 Saroj Kumar Chatterjee, II. Kc/73 Mani Lal Sen Gupta, II. Kc/92 Nirad Baran Biswas, II. Kg/53 Syam Sundar Saha, II. Practical Mathematics (Advanced): Kc/93 Mati Lal Chawdhury, II. Kg/1 Sunt Kumar Chakrabarty, II. Applied Mechanics: Kg/10 Sukumar Roy, II. Kc/14 Satchidananda Datta, II. kg/13 Sunil Kumar Jha, II. Kc/46 Remy Hilarian, II. Kc/49 Sasanka Basu Sarbadhikari, II. Unito Satya Narayan Banerjee, II. Kc/50 Durga Charan Das, II. Kc/51 Dilip Kumar Sen, II. Plane and Solid Geometry: Kc/52 Ram Badan Rov, II. Kg/4 Jagat Kumar Mandal, I. Kg/5 Ramjiban Biswas, D. Kc/74 E. Hariharan, II. Kc/75 Sushil Kumar Chakravorty, II. Kg/9 Appa Rao Palli, II. Kc/73 Sushii Kumar Chakravorty, I Kc/76 Chittaranjan Mandal, II. Kc/77 Dulal Chandra Sarbajna, II. Kc/78 Debdas Ray, II. Kc/80 Dilip Kumar Basak, II. Kc/83 Mrinal Kanti Das, II. Kg/29 Probodh Chandra Halder, I. Kg/30 M. C. Paramanik, I. Kg/33 Biswanath Acharya, I. Kg/36 Tapan Kumar Sen Gupta, II. Kg/39 Tushar Kanti Guha, I. Kc/84 Ratan Lal Dutta, II. Kc/85 Sunil Baran Chakrabarty, II. Kc/86 Biplab Kumar Chakraborty, II. Kg/45 Yerusu Satya Rao, I. Kg/47 Sachindra Chandra Sarker, II. Kg/48 Ahi Bhusan Das, II. Kc/88 Jatish Chandra Chowdhury, II. Kg/50 Birendra Chandra Mallick, II. Kc/91 Anil Chandra Barman, II. Kg/51 Radha Kanta Sarker, I. Kg/53 Syam Sundar Saha, I. Kg/56 Birendra Nath Karmaker, II. Kc/97 Naresh Ranjan Bhowmik, II. Strength and Properties of Materials: Kg/57 Arunansu Roy, II. Kg/61 Samuel Horo, I. Kc/3 Bmial Kumar Chatterji, II. Kc/4 Kanai Lal Das, II. Ke/5 Kamal Krishna Ghose Dastidar, II. Machine Drawing and Sketching: Kc/22 Hiralal Khan, II. Kc/29 Dev Narayan Sinha, II. Kc/65 Subir Chatterjee, II. Kg/1 Sujit Kumar Chakrabarty, 1. Kg/7 Suprabhat Biswas, II. Kc/66 Sitalendu Ganguli, II. Kg/13 Sunil Kumar Jha, II. Kc/68 Sukhendu Bikas Datta, II. Kc/71 Saroj Kumar Chatterjee, II. Kg/15 Ranjit Kumar Bag, I. Kg/16 Satva Naravan Banerjee, II.

Kg/19 Madhukar Durgadas Chokhandre, II

# oil No., name of student and class of pass.

- ) Amiva Chandra Roy, I.
- 2 Prabnakar Raghunathrao Moghe, I.
- Nirmalendu Halder, II.
- 2 Shvama Pada Paul, I.
- Asoke Kumar Mukherjee, I.
- 0 Rapindra Nath Sarker, II.
- Daip Kumar Das, II.
- 2 Arun Kumar Chatterjee, I.
- 3 Mandavilli Nagabhushaaroo, II.
- + farit Kant, Ghosh, II.
- Subnendu Mandai, Il.
- 4 Arabinda Ghosh, I.
- · Samarendra Nath Mukherjee, II.

### netism and Electricity:

Jagat Kumar Mandal, I.

- Ramjiban Biswas, I.
- Suprabhat Biswas, II.
- ) Sukumar Roy, II. Probodh Chandra Halder, II.
- 0 M. C. Pramanik, I.
- I Alokh Tanty, II.
- 5 Yerusu Satya Rao, II.
- 7 Sachandra Chandra Sarker, II.
- 3 Ahi Bhusan Das, II.
- O Buenera Chandra Mallick, II.
- 1 Radna Kanta Sarker, II.
- 6 Birem ra Nath Karmaker, II.
- 7 Aruna isu Roy, II.

#### rica: Engineering:

- Arabinda Ghosh, I.
- 9 Lakshmi Brata Sarker, I.

#### Lugines (Elementary):

- : Biswanath Acharya, II.
- 65 Yerusu Satya Rao, II.

#### Engines (Advanced):

- . Shyama Pada Paul, II.
- 1 Dilip Kumar Das, II.
- Lakshmi Brata Sarkar, D.

#### ied Mechanics:

- Hagat Kumar Mandal, II.
- i Rampban Biswas, II.
- Suprabhat Biswas, II.
- D Kameshwar Rao, II.
- 4 Probodh Chandra Halder, II.
- 3 M. C. Pramanik, II.
- i Asoke Kumar Mukherjee, II.
- of Delip Kumar Das, II.
- Yerusu Satya Rao, II.
- in Birendra Chandra Mallick, II.
- 51 Radha Kanta Sarker, II.
- Soom Sundar Saha, II.
- io Birendra Nath Karmaker, II.
- 💯 Arunansu Roy, II.

#### agth and Properties of Materials:

Sivarama Venkatarama Gopalan, II.

#### Roll No., name of student and class of pass.

#### Workshop Management:

- Kg/5 Ramjiban Biswas, II.
- Kg/17 D. Kameshwar Rao, II.
- Kg/19 Maonukai Duigaoas Chokhandre, II.
- Kg/29 Proboun Chandra Halder, I.
- Kg 43 Maneavilli Nagabnushaniao, II.
- Kg/52 Subhencu Mandat, II.
- ich 55 Syam Sundai Saha, II.

#### CHITTARANIAN TECHNICAL SCHOOL

#### Practical Mathematics (....amentary):

- Cr. + Name Kanti Detta, II
- Cr/7 Pradip Chandra Sinha, II.
- C: '30 Manik Lal Mondal, II.
- Ci 31 Amini kumar Banerjee, II.
- Cr '46 Brindabon Moncai, II.
- Ct/47 Chandra Gopal Roy, II.

#### **Practical Mathematics (Advanced):**

- Cr/25 Satya Priya Das, I.
- Cr/44 Rabinera Kumar Ganguly, IL
- C) /45 Bhoia Nath Swarnakar, II.

#### Plane and Solid Geometry:

- Ci / I Shital Prasad Shukla, L.
- C1/3 Ranut Kumar Sen, L
- Cr/4 Ajit Kumar Ghosh, I.
- Ci/5 Birendra Nath Mukherjee, D. Ci/8 Nirmalananda Bandyopadhyay, II.
- Ci'll Balahar Pau', L.
- Ci / i9 Chittaranjan Mondal, II.
- Ci /20 Tarun Kumar Chatterice, D.
- C1/21 Mrinal Kanti Sarker, II.
- Cr/29 Subrata Banerjee, I. Cr/27 Naresh Ch. Chatterjee, II.
- Cr/20 Manik Lal Mondal, II.
- C. 47 Chandra Gopal Roy II

#### Machine Drawing and Sketching:

- Cr/4 Ajit Kumar Ghosh, II.
- Cr/5 Birendra Nath Mukherjee, II.
- Cr/7 Pradip Chandra Sinha, II.
- Cr'12 Arun Kanti Datta, II.
- Ci '25 Satya Priya Das, I.
- Cr 31 Ashim Kumar Banerjee, II.
- Ct/33 Ramendia Kishore Roy, II.
- C. 145 Bhola Nath Swarnakar, II.

## Cr/46 Brindaban Mondal, II.

#### Magnetism and Electricity:

- Cr/l Shital Prasad Shukla II.
- Cr/8 Nirmalananda Ba idvopadhyay, II.
- Cr/14 Shiben Kr. Banerjee, I.
- Cr/15 Nitai Chandra Paul, I.
- Cr/16 Ashok Vijai Dutt, I.
- Cr/27 Narosh Ch. Chatteriee, L.
- Cr/30 Manik Lal Mondal, I.
- Cr/31 Ashım Kumar Banerjee, I.
- Cr/32 Sudhansu Kr. Das, I.
- Cr/3; Ramendra Kishore Roy, II.
- Cr/34 Lal Ji Misra, I. Cr/35 Mohammad Haicez, I.
- Cr. 47 Chandra Gopal Roy, II.

Roll No., name of student and class of pass.

**Electrical Engineering:** Cr/43 Binay Kumar Biswas, II.

### Heat Engines (Elementary):

Cr/25 Satya Priya Das, I.

Cr/26 Subrata Banerjee, II. Cr/43 Binay Kumar Biswas, II. Cr/46 Brindabon Mondal, II.

#### Heat Engines (Advanced):

Cr/44 Rabindra Kumar Ganguly, II. Cr/45 Bhola Nath Swarnakar, II.

#### **Applied Mechanics:**

Cr/I Shital Prasad Shukla, II.

Cr/3 Ranjit Kumar Sen, II. Cr/15 Nitai Chandra Paul, II.

Cr/26 Subrata Banerjee, II. Cr/32 Sudhansu Kr. Das, II. Cr/33 Ramendra Kishore Roy, II.

Cr/34 Lal Ji Misra, II. Cr/35 Mohammad Hafeez II. Cr/42 Mohammad Shoaile, II. Cr/45 Bhola Nath Swaranakar, II.

Cr/47 Chandra Gopal Roy, II.

Roll No., name of student and class of pass

#### Strength and Properties of Materials:

Cr/25 Satya Priya Das, I.

Cr/31 Ashim Kumar Banerjee, II. Cr/43 Binay Kumar Biswas, II.

Cr/44 Rabindra Kumar Ganguly II. Cr/16 Brindaban Mondal, II.

#### Workshop Management:

Cr/3 Ranjit Kumar Sen, II.
Cr/4 Ajit Kumar Ghosh, II.
Cr/21 Mrinal Kanti Sarker, II.
Cr/25 Satya Priya Das, II.
Cr/28 Ram Amal Tripathi, II.
Cr/31 Ashim Kumar Banerjee, II.
Cr/36 Barun Kumar Srivastava, II.
Cr/39 Dilip Kumar Banerjee, II.
Cr/45 Bhola Nath Swarnakar, II.

N. N. SEN GUPTA, Secretar

Board of Apprenticeship Train West Bengal.



# Calcutta



Gazette

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THURSDAY, MAY 27, 1965

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#### PART IB—Educational Notices

#### GOVERNMENT OF WEST BENGAL

### OFFICE OF THE REGISTRAR, WEST BENGAL MADRASAH EDUCATION BOARD

#### NOTIFICATION

Dated the 23rd March 196:

to some una outable circumstances the following dates have been fixed in connection with the Mumtazul Muhaddethin, bin and High Madrasah Examinations to be conducted by the West Bengal Madrasah Education Board in 1965 in supersespections notification published in Part 1B.-Educational Notices of the "Calcutta Carottee," dated January 21, 1965.

Last date for receipt of application forms and examination fees in the office of the Registrar- 31st March 1965

Date of commencement of examinations—27th April 1965.

NYED ABDUL ALI BARKATI, Registrat.

## BOARD OF APPRENTICESHIP TRAINING, WEST BENGAL

110 Surendra Nath Banerjee Road, Calcutta-13.

### APPRENTICESHIP ADMISSION EXAMINATION

#### DECEMBER 1964

#### **RESULTS**

i	Order of Merit.	Names of candidates.		Age on 1st December. 1964.	Address
		FIR	ST CLASS	PASS.	
61	1	Percival Damzen		18/08	56 Weston Street, Calcutta-12.
69	2	Pramathes Das	••	16/09	52/C Adhar Chandra Das Lane, Calcutta-4.
87	3	Ashoke Kumar Dutta		17/05	5 Deshapriya Park West, Calcutta-26.
89	4	Bhaskar Ghosh	• •	18/03	C/o. Asok Ghosh. G/13 Alambazar Government Quarters, Calcutta-35.
98	5	Prabir Kumar Banerjee	• •	20/11 (over-age).	44 M. C. Ghose Lane, Howrah.
159	6	Samir Kumar Datta		17/04	8 Ashutosh Mukherjee Road, Calcutta, 20.
85	7	Anup Kumar Mitra	••	18/11	C/o. Babi Rani Mitra, 16 Jhama Pukur Lane, Calcutta-6.

Roll No.	Order o Merit.			Age on 1st December, 1964.	Address.
58	8	Swapan Kumar Chattopadhya	у	18/04	3/2A Sree Mohan Lane, Calcuty
43	.,	Prasanta Kumar Basu	••	18/11	C/o. Sj. Kali Prasad Basu, 28-C; ban School Road, Bhowa Calcutta-25,
217	10	Arun Banerji	••	17/05	65 R. L. Dutta Road, P.O. 1 hat Dist. Hooghly.
392	11	Biswajit Chakrab <b>art</b> i	• •	18/11	23 Shyampukur Street, Flat., cutta-4.
102 17	12 13	Bhaskar Mukhopadhyay Prakash Chowdhury	••	21/04 16/09	5A Rani Bhabani Road, Calcutta 98 Narikel Danga Main Road, Ca 11.
357	14	Robin Francis Armstrong		17/04	127 Park Street, Calcutta.
97	15	Niranjan Chatterjee	• •	17/11	Bagmari C.I.T. Building, BR Block No. 5, Flat 1, Calcutta.
88	16	Kalyankumar Roy Choudhury	·	18/08	152 Harish Mukherjeo Road Bhowanipore, Calcutta-25.
<b>2</b> 50 524	1 <b>7</b> 18	Geoffrey Andre Baxter Subhash Mitra	••	17/07 19/00	22/2 Elliott Lane, Calcutta-la 185 Sarat Bose Road, Calcutta:
		SECO	ND CLA	·	
		52500	_,		
182 130	2	Syamat Kisor (Ho <b>s</b> h Mihir Kumar Banerjee		18/11 18/05	2 Gobindo Sircar Lane, Calcutt 226 Dum Dum Park, Dun 24-Parganas.
459	3	Siswa Nath Chakı	• •	17/07	4 Sett Fagan Road, Calcutta-30
168	3	Sekhar Gauguly		17/0 <del>4</del>	88 Mayradanga Road, 5A Mrns P.O. Baranagar, Calcutta-36
138	5	Tarın Kanti Guha Roy	••	16/11	C/o. Goutam Bhattacharya, 32 1 Tagore Road, Calcutta-31.
131	6	Swapan Kumar Ghomi		18/11	31 R. K. Ghosal Road, Kasba, Cal-
14	7	Aloke Kumar Ghose		19/02	66 Manicktolla Street, Flat
70	8	Asim Kumar Pramanik		(over-age) 19/00	Calcutta-6. Pond-View', P.O. Santi pur, Nadia.
472	9	Ranjit Kumar Mondal		18/02	60 Upper Circular Road, Block Calcutta-9,
877	10	Biplab Ray	••	21/06 (over-age)	103C Bidhan Sarani, Calcutta-t
31	11	Nurani Krishnan Jayakumar		17/04	21/4 Aswini Dutta Road, Celcu
535		(Alok Kumar Nath		18/05	4 Garpar Road, Calcutta 9.
438	12	Chardracher Bhadura		18/00	44A Chandra Mondal Lane, Cale
358		Ian Neville D'Rozario	• •	19/00	61 Gardner's Lane, Calcutta 14
439 486	15 1 <b>6</b>	Apurba Chattopadhyay		18/04 18/02	48 Iswar Ganguli Street, K Calcutta-26. 23/A Haritaki Bagan Lane, P 0
486 162	16	Sushovan Majumder Prabal Kumar Bancrjee	••	18/11	Street, Calcutta-6. P.O. & Vill. Dakshin Barasat, Ma
509	••	(Basah Son	••	18/02	Dist. 24-Parganas. C/o. Dr. S. Gupta, 1 C Sashi
21	18	Sisir Kantı Chakrabarti	••	18/03	De Street, Calcutta-12. 70 W. C. Banerjee Street, Calcut
515		(Barun Kumar Dey	•••	18/05	S & C, 3B Goods Shed Colony, F
356	20	Kenneth Joseph David	• •	18/08	Malda, Dist. Malda. 74 Theatre Road, Calcutta-16.
47	<b>4</b> 47	Apurba Kumar Biswas	• •	17/09	203 Prince Anwar Shah Road, G
831	23	Subhash Sen	••	17/08	500 Wynno Avenue, Apprentices P.O. Kharagpur, Dist. Midnap
129		Ram Chandra Bandyopadhyay	<i>7</i>	18/09	226 Dum Dum Park, Dum Dist. 24-Parganas.
89	25	Anadi Kumar Chatterjee	••	18/03	Vill. Raghabpur, P.O. Bighati Hooghly.

ioli io.	Order o Morit.	Names of candidates.		Age on 1st December, 1964.	Address.
176	26	Shyamai Kumar Pal	••	18/01	4C Shampukur Lane, Calcutta-4.
297	27	Jayanta Kumar Chaudhuri	• •	18/06	23 Mitra Lane, P.O. Barrabazar,
375	28	Krishnan Narayan Nair		17/08	Calcutta-7 58 Southern Avenue, Calcutta-29.
355	29	Cyril Peter D'Rozario	••	16/10	61 Gardner's Lane, Calcutta-14.
30	30	Shyam Sundar Das	••	17/00	188/1/1C Diamond Harbour Road, Calcutta-34.
242	31	Tarun Kumar Chakraborty	• •	21/11	44 Adiganga, Raynagar, P.O. Bansdroni,
252	32	Kai Ying Tham		(over-age) 18/03	Dist. 24-Parganas. 44 Chittaranjan Avenue, First floor,
513		Aghore Chandra Ghosh	••	18/04	Calcutta-12 T. P. Banerjee Lane, Chashapara,
13	<b>3</b> 3 -	Sukrit Chatterji	• •	18/03	Krishnagar, Nadia. 17/B Hindusthan Road, Calcutta-29.
372	85	Pabitra Jit Munsi	••	18/10	158 Manmotho Dutta Road, Suite 34,
421		Dilip Kumar Bhattacharyya	••	22,06	Calcutta-37. Nowapara, Ogg Road, P.O. Shyamnagar,
215	<b>3</b> 6	Prabir Kumar Chattopadhyay		(over-age) 17/02	Dist. 24-Parganas.  1 Nepal Bhattacharjoo Street, P.O.
<b>344</b>	<b>3</b> 8	Partha Sarathi Ray	••	18/10	Kalighat, Calcutta-26. 4/81 Chanditala Lane, Calcutta-40.
143	39	Dhruba Jyoti Canguli	• •	18/02	Karey Government Housing Estate,
<b>8</b> 25		Arin Chuckerbutty	••	18/07	Block F-4, Park Grous. C/o. Shri B. Chuckerbutty, Block 1, Flat 1, 28/1A Gariahat Road, Bally-
16	40 -	Kalyan Kumar Ghosh	••	18/11	gunge, Calcutta-19. 46 Ram Ratan Ghosh Road, P.O. Rajpur, Dist 24-Parganas.
02	42	Kunal Kumar Majumder	••	17/05	Art Lodge, PO Salubganj, Dist. Santhal Parganas, Bihar.
379	40	Santanoo Bhattacharya	••	16,03	12 Choul Patti Road, Beleghata,
148	43 -	Tapa'ı Kumar Bancıjec	••	17/10	Calculta 10 C/o. Shri Upendra Nath Bancajes, P.O. & Vill Agrepara, South Station Road, D.st. 24-Parganas
540		(Timir Baran Mukherjee	••	16,00	Gokulpur Bailway Station, Ortrs., P. O. Shyamraipur, S. E. Bailway, Dist. Midnapore.
461	45	Atim Kumar Das	• •	17/05	8 Zaminderbagan Lane, P.O. Serampore,
449	44)	Dulal Chandra Ghosh	.,	17,09	Dist. Hooghly 4 Prosanna Kumar Dutt Lane, P.O.
428		Ranajit Kumar Sarkar		17 01	Sibpur, Howith 4 1 Shambazar Street, Calcutta-5.
359	49	William D'Souza	••	18/01	Ibrahim Marsion, fuite No. 23, 25 Dharamtolla Street, Calcutta-13.
247		Syam Sundar Chatterjee	••	17.01	C/o. P. B. Chatterjee, P.O. & Villa Baltikari, Howrah.
185	50	Ajoy Kumar Roy Chaudhuri	• •	17,99	1 5A Prince Golam Mohammad Road
15		Jyoti Prokash Roy		17 11	Calcutta-26 14C Middle Road, Entally, Calcutta-14.
319	53	Amal Krishna Basak	••	18,10	24/3 Ratan Sarkar Garden Street, Barabazar, Calcutta-7.
132	00 -	Bipul Kumar Mukhopadhyay	• •	18/11	6'7 (West Portion), Babu Bagan Lane,
378		Arunabha Goswami		18 08	Dhakuria, Calcutta-31. 221 2 Strand Bank Road, Calcutta-1.
144	55 -	Tapas Mitra	••	17 02	C/o. Mrs. Debdulali Mitra, P62 C.I.T. Sch VIM, Maniktala, Calcutta-54.
373	57	Dipankar Chattopadhyay	••	17/10	48A Park Para Row, Calcutta-37.
160	W/ 4	Ashim Shome	••	17/01	4/26 Rajendra Prasad Colony, P.O. Tollygunge, Calcutta-33.

Roll No.	Order of Merit.	Name of candidates.		Age on 1st December, 1964.	Address.
409		(Tapan Kumar Kanjilal		18/03	49/2 Suri Lane, Calcutta-14.
251	59 -	Diniar Sorab Bilimoria	••	18/03	84 Dharamtolla Street, Suite (Calcutta-13.
123		Jayanta Kumar Kundu	• •	16 11	100/32 Jessore Road, Bhagabati (b) Dum Dum, Calcutta-28.
426		Debebrata Mallicke	• •	17/00	10A Gopal Bose Lane, Calcutta.9
177	62 -	Tapan Kumar Basu	••	18/00	87/3A Talpukur Road, Beleghata cutta-10.
145		(Arun Kumar Sarkar	• •	18/05	10/A/1 North Road, Calcutta-32.
128	65 ∢	Tapan Kumar Chatterjees Uday Sankar Chatterjee		18/05	P.O. & Vill. Gobardanga, Samar para, Dist. 24-Parganas.
28	,	Uday Sankar Chatterjee	••	16/06	64/1 Natabar Paul Road, Kadam Howrah.
318		Jayanta Roy	••	18/00	74/5B Baghbazar Street, Top 1 Calcutta-3.
277	67 -	Siddhartha Kumar Saha	••	18/09	Mohiary L. K. Hospital, P.O A Mouri, Dist. Howrah.
159		Mukul Kumar Bose		18/08	3/N Chetla C.P.C. Quarters, Calcutt
142		Ram Chandra Lahiri	••	18/11	22/1D Dixon Lane, Calcutta-14
275		Pulak Kumar Mukhopadhyay	• •	18/11	Mouri, P.O. Andul-Mouri, Dist. Hot
194	71 ∢	Uday Sobhan Sanyal	••	18/11	25 Ganga Prasad Mukherji F Calcutta-25.
22		Dushmanta Nag	••	16/04	2A Kashimitra Ghat Street, Calcut
228	74	Debabrata Das Rajkumar Agrawal	••	18/06	26 Ritchie Road, Top floor, Calcuttall
197		(Rajkumar Agrawal	••	17,′06	1 Garan Hatta Street, Caloutta-
25	76	Tapas Mukherjee	••	17/03	12/2 Kenaram Ganguly Road, Calenn 8.
161	77	Tapan Kumar Das	••	16/11	41/A S. R. Das Road, Ground flot Calcutta-26.
445	78 -	Dulal Kumar Maitra	••	18/01	25/5 K P. Ray Lane, Dhaku Calcutta-31.
348	,,,	Shiba Prasad Das Das	••	16/06	Andul Chowdhuripara, P.O. And Mouri, Dist. Howrah
485		(Samar Basu		18/04	19 Ram Mohan Saha Lane, Calcutu
456	80 →	Ambar Mitra	••	17/06	2/D Kalachand Sanyal Lane, Shambu Calcutta-4
207		Sunil Kumar Basu	••	16/05	14/1 Hriday Krishna Banerjee L P.O. Kadamtala, Dist. Howrsh
527		Malay Kumar Chattojree	••	20/04 (over-age)	18A Taltola Library Row, Calcutta-14
235	83 ≺	Syamul Kumar Das	• •	17 '04	13A Paramhangsha Dev Road. (cutta-27.
230	İ	Dipak Ranjan Sen Gupta	• •	17/00	10 The Mall, Dum Dum, S. G Industries (P) Ltd., Caloutta-28
399	86	Dipak Roy Chowdhury	• •	18/10	80A Sarat Bose Road, Calcutta-25
528	87	Asit Kumar Mukhopadhyay		17/11	P.O. & Vill. Moshat, Dist. Houghly
1	61	Subrata Roy	••	18/11	Roy-Lodge', 71 Dr. Sarat Chatte Road. P.O. Santragachi, Dist. How
508	04)	Sitesh Roy	••	18/11	C/o Shri Sadhu Charan Roy, Ali R Road, P.O. Titagarh, Dist. 241
474	89	Nilkantha Banerjee		18/04	ganas. 16 Durga Pituri Lane, Bowbs
413		Debabrata Bhattacharji	••	17/11	Calcutta-12. 62A Garcha Road, Calcutta-19
		ittopadhyay		17/11	92 M. C. Ghosh Lane, Howrsh.

)!! )	Order of Merit.	Name of cardidates.		Age on 1 t December 1954	Add to s		
219	93	Swapan Kumar Nath	• •	10/11	Congress of and		
<b>J</b> 55	94	Dilip Kumar Adhya		18 08	G Karal Proceedings Colombia		
536		(Tapan Jyoti Basu .	٠	22 94 (over 500)	$ \frac{(2-c)\eta(r)}{(0-t)(2-r)^{3}}\frac{M}{r}\frac{(d-c)}{(d-c)}\frac{(d-c)^{2}}{(0-t)^{2}}\frac{(d-c)^{2}}{(d-c)^{2}}\frac{(d-c)^{2}}\frac{(d-c)^{2}}{(d-c)^{2}}\frac{(d-c)^{2}}\frac{(d-c)^{2}}{($		
526	95 -	Ratul Kumar Sen		18 10	<ul> <li>1.5 di cam e parci combant.</li> <li>1. di ota 5.</li> </ul>		
134		Brojo Gopal Kunda		15 (4)	3 v words land more and California		
330	98 -	Sankar Lal Bunerjee Biswanath De		18 08	Car Marking Green 20 Your he hoy had a few constraints.		
243		Biswanath De		15 11	A costa of a costa of the Architecture Calendary 27		
518	100 -	Samir Kumar Bhattacharyya	•	18 (1	Complete King of the real Country of China and the control of the Control of the		
328		Achyut Kumar Sur		17 3	The Albaha and Same at the same		
2010	102	Swarup Kanti Mukhopadhyay		17 11	The state of the s		
31		Rabindra Nath Roy		18/11	- 955 (1955) (1956) Available 2000 (1966) - 1961 (1920)		
37.4	104	Hrishikesh Charterj.		17.64	[14] B.S. at Bow Soud, P.O. Kali, be Calentia 25.		
113	105	Bikash Kumar Basak	•	(7.06)	<ul> <li>131 to Salegaya Protado Circudar et ada. Celentra 6</li> </ul>		
203	106	Suhas Kumar Bhattacharyya		es, 10	P.O. Jay Sci. Digitary Magron 1994. 27 Page 1		
t)'ş	107	Ajoy Kunar Sen Gupta		14	Son Damond Makes, to all 1988 for the		
352	108	Biplab Sen		37 °3	The Control of the State of the		
285 104	110	(Tanajee Das Gupta Mrinal Kanti Chose		4, ,4,	and the second of the first of the second of		

 $\operatorname{VB}$  -Caudidates, whose narror do not appear in this list, here (-3)

$$\begin{split} & = \int_{\mathbb{R}^{n}} \left( \frac{f(p) \cdot S(p) \cdot S(p)}{f(p) \cdot S(p)} \right) & = \int_{\mathbb{R}^{n}} \left( \frac{f(p) \cdot S(p)}{f(p)} \right) & =$$

# Uhe

# **Calcutta**



# (Kazette

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THURSDAY, JUNE 3, 1945

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#### PART IB—Educational Notices

### IORATE OF BOILERS, WEST BENGAL

#### Dated the 19th March 1965

todowing candidates are declared to have the Boiler Attendants' Examination under the engal Botler Attendant Rules, 1958, held by aid of Examiners on the 9th and 10th March the office of the Chief Inspector of Boilers, engal, 1 Hastings Street, 8th floor, Calcutta-1, le been awarded certificates of competency as

#### SECOND CLASS

#### On 9th March 1965

Serial No, name and address

shir P. Valliah, P.O. and Vill. Pallisaradhi, (Taluk), Tekkalı district Andhra Pradesh.

lannas Koiri, 243/3 Manicktolla Main Road, Bagmari, Calcutta-11.

Abdul Mannan, C/o Diamond Wadding Mills, 38, 39 Jaibibi Road, Ghusury, Howrah.

ihii Sachindra Nath Singha, 38/H/23 Manicktolla Main Road, Calcutta-11.

Lanai Lal Bose, Vill Kaliahgarh, P.O. Bala-

garh, district Hooghly.

Shibmandil Singh, C/o Serampore Distillery & Chemical Co. (P) Ltd., P.O. Serampore, district Hooghly.

Vandu Lall Das, C/o Dayal Rice Mill,

Kakdwip, district 24-Parganas. 28 Garden Reach Road, Calcutta-24.

Chedi Lall, C/o C.E.S.C., Southern Generating Stn., 28 Garden Reach Road, Calcutta-**24**°.

Gogal, C/o C.E.S.C., Southern Generating Stn. 28 Garden Reach Road, Calcutta-24. Jamsed Ali, C/o C.E.S.C., Southern Generating Stn., 28 Garden Reach Road, Calcutta-24.

#### Serial No., name and address

- 12 Chotelal, C. o C.L.S.C., Southern Generating 5tn., 28 Garden Reach Road, Calcutta-24.
- Md. Siddique, Co C.E.S.C., Southern Generating Stn., 28 Garden Reach Road, Calcutta-24.
- 11 Jagdamba Prasad, C<sub>1</sub>o C.E.S.C., Southern Generating Stn., 28 Garden Reach Road, Calcutta-24.
- C/o C.E.S.C., 15 Abdul Jabbai, Southern Generating Stn., 28 Garden Reach Road, Calcutta-24.
- 16 Abdul Gaffur, C/o C.E.S.C., Southern Generating Stn., 28 Garden Reach Road, Calcutta-24.
- Chowdhury C/o Jayshree 17 Purnamashi Textiles, Rishra, Hooghly.
- Satya Ranjan Chowdhury, C/o Keshoram Rayon, Tribeni, district Hooghly.
- Balaram Manna, Harinarayanpur, P.O. Shampur, district Howrah.
- Gajadhar Mahato, C/o Birla Jute Mig. Co. Ltd., New Power House, P.O. Birlapore, district 24-Parganas.
- Abdul Malek, C/o Mahabu Rice Mill, P.O. 21 Bakhrabad, district Midnapore.
- Sipahi Saw, C o Bombay Textiles, 58/2/1A B.T. Road, Calcutta-2. 22
- Lok Man Biswas, C/o Golden Soap Factory, 64 G.I. Road (North), Lillooah, Howrah.
- Sudhir Chandra Das, 21/52 Raja Manindra Road, Duttabagan, Calcutta-37. Sewak Ram Singh, Vill. Lahurpur, P.O. 24
- Hanumanganj, district Allahabad (U.P.).
- Rajballi Sahu, C/o House of Moti Mahato, 60B Bondel Road, Ballygunge, Calcutta. 26
- Mono Ranjan Sarkar, 5/1 Bejoy Garh, Calcutta-32.
- 28 Kotta Kota Mathuraj, Qr. No. LL/10, Dunlop Rubber Fy. (I) Ltd., P.O. Sahagani, district Hooghly.
- 29 Rajbali Prosad, C/o Boiler House, Kesoram Rayon, P.O. Nayasarai, district Hooghly.

#### Serial No., name and address

- 30 Jaikaran Barai, C o Boiler House, Swaika Vanaspati Products Ltd., P.O. Bhattanagar, Lillooah, Howiah
- Mohd Hamil, 81 Tallah Maidan, Khaidah, district 21-Parganas.
- Balajee, 16/3 Haru Mistry Lane, P.O. Botanical Garden, Howrah.
- Amana! Ah, C/o The Cossipore Power Station, 28 Jheel Road, Calcutta-2.
   Nazii Khan, C/o New Cossipore Generating
- Sin., 28 Jheel Road, Cossipore, Calcutta-2.
  Abdul Aziz Khan, C/o New Cossipore
  Generating Stn., 28 Jheel Road, Cossipore, Calcutta-2
- 36 Nathuni Sulemani, C/o New Cossipore Generating Stn., 28 Jheel Road, Cossipore, Calcutta-2
- Lachnii Shaw, C/o Belvedere Jute Mills, P.O. Sankrail, district Howrah.
- Satva Ranjan Kar, 5/A Bijoynagar Colony, Kantalpara, P.O. Naihati, district 24-Parganas.
- 39 Sk Kutubullah, C'o Babu Rubber Works, 36 Debendra Chandra Dey Road, Calcutta-15.
- Dargadas Mondal, C/o Power Plant, Durgapur Steel Plant, P.O. Durgapur-3, district Buidwan.
- 41 Anil Kumai Das, C/o Dr. Shyamlal Das, Bowbazar Road, P.O. Nabadwip, district Nadia.
- 42 Krishna Mohan Srivastava, C/o Power House, M/S Aluminium Corpn. of India Ltd., P.O. Jaykaynagor, district Burdwan.

#### FIRST CLASS

#### On 10th March 1965

Serial No., name and address

1 Satvendra Nath Dutta, C/o Bonbehari Dutta (S.P.M.), Bandel Station Road, P.O. and district Hooghly.

#### Serial No., name and address

- 2 Hrishikesh Das Gupta, C/o Dr. Kiro Gupta, P.O. Shamnagore, district Parganas.
- 3 Sakhawat Ali, 3 Bhukailash Road
- House, Calcutta-23.
  4 Chander Singh Berwal, A, 273 Sec Rourkela-3, Orissa.
- Kumudesh Kundu, A, 97 Sector-7, Rouil Orissa.
- 6 Prasanna Kumar Mukherjee, Motijhil
- P.O. Chinsurah, district Hooghly. Gouranga Kumar Paul, C/o late Panchu Khardah, district Datta, 24-Pa (Khardah Old Market).
- Radhaballav Pal, C/o late Nilmon Kyptypara Road, Vill. Anthpur, Shamnagore, district 24-Parganas.
- 9 Sanat Kumai Joardar, C/o House of Kumar Dey, Beharapara Road, No. 5, No. 16, P.O. Jagatdal, district 24-Pap
- 10 Sarjoo Ahir, Fireman, Gourepore E Supply (West Bengal State Elec Supply (West Bengal State Elect Board), P.O. Garifa, district 24-Pargar Il Jagannath Chatterjee, Ambica Lane,
- Gondalpara, Chandranagore, Hooghly.
- 12 Susanta Kumar Bhattacherjee, 13/4 Char

- Susanta Kumar Bhattacherjee, 13/4 Char Avenue, P.O. Durgapur-5, district Bun Kailash Kahar, C/o Sree Kumar Singh, I ghat, P.O. Titaghur, district 24-Pang, Sk. Ismail, C/o New Cossipore Gene. Stn., 28 Jheel Road, Cossipore, Calcut Ibrahim Khan, C/o C.E.S.C. Qr., 28 Road, Cossipore, Calcutta-2. Md. Ahmed Khan, C/o New Cost Generating Stn., 28 Jheel Road, Cost Calcutta-2. Calcutta-2.
- 17 Fakir Ahmed, 36 Marsden Street, Calcut
- 18 N. C. Roy, 14/20 Akbar Road, D.S. 1 ship, Durgapui-4, district Burdwan.

N. C. RAY CHOWDHUI Secretary, Board of Exam

## **Calcutta**



## (hazette

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THURSDAY, JANUARY 7, 1965

**[SAKA 1886** 

17]

PART IC-Awards by Industrial Tribunals and Consumer Price Index

#### **GOVERNMENT OF WEST BENGAL**

#### LABOUR DEPARTMENT

#### **ORDERS**

695-I.R./IR/11L-183(A)/63.—22nd December Whereas under the Government of West Labour Department, order No. 819-I.R./521/61, dated the 12th March 1962, the il dispute between Messrs. (1) Bengal Flour D., I.td., 21 Netaji Subhas Road, Calcutta-1, ed Flour Mills Co. Ltd., 4 Bankshall Street, -1, (3) Hooghly Flour Mills Co. Ltd., 4 Il Street, Calcutta-1, (4) Reform Flour Mills Ltd., 18 Netaji Subhas Road, Calcutta-1, and a Lakshmi Flour Mills Ltd., 243 Upper Road, Calcutta-3, on the one part and their n represented by the West Bengal Flour lazdoor Congress, 109/Z Ultadanga Main lalcutta-4, and the All Bengal Flour Mills 'Union, 63/1 Kali Banerjee Lane, Howrah, wher, regarding the issues mentioned in the er, being matters specified in the Second and d Sohedules to the Industrial Disputes Act, IV of 1947), was referred to the Fourth al Tribunal for adjudication;

whereas during the pendency of proceedings the said Industrial Tribunal, Shri Somdutt a workman of Messrs. Shree Lakshmi Flour td., made a complaint in writing under sec-A of the Industrial Disputes Act, 1947 (XIV), to the said Industrial Tribunal against the mpany;

whereas in exercise of the powers conferred on 33A of the Industrial Disputes Act, 1947 of 1947), the said Industrial Tribunal has ated upon the said complaint and submitted rd to the State Government; Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act of 1947, by Shri Somdutt Pandey, an employee of Messrs. Shree Lakshmi Flour Mills Ltd., 243 Rabindra Saranee, Calcutta-3 (address 29A Sova Bazar Street, Calcutta-3), against the aforesaid Company, arising out of G.O. No. 819-I.R., dated 12th March 1962. (145/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

#### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

This proceeding arises out of an application under section 33A of the Industrial Disputes Act filed by one Somdutt Pandey against his employer Shree Lakshmi Flour Mills Ltd. An application for withdrawal of the petition under section 33A of the Industrial Disputes Act was filed on 2nd December 1964 by Shri Satyen Baneriee, Advocate, on behalf of Somdutt Pandey. Today the matter is put up. In the meantime Shri Baneriee filed an authority given by Shri Pandey. The prayer of the applicant is that as the matter has been amicably settled between the parties by reinstatement of the applicant, the case may be allowed to be withdrawn,

In these circumstances, the prayer is allowed and the original application under section 33A of the Industrial Disputes Act stands withdrawn.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 10-12-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 6709-I.R./IR/11L-184(A)/63.—22nd December 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 4055-I.R./IR/11L-184(A)/63, dated the 27th September 1963, the industrial dispute between Messrs. Shalimar Paint, Colour & Varnish Co. Ltd., Goaberia, P.O. Botanical Gardens, district Howrah, and their employees represented by Shalimar Paint, Colour & Varnish Co. (Head Office) Employees' Union, 23-L Fern Row, Ballygunge, Calcutta-19, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Third Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Ananga Mohan Ash, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had transferred the said workman by way of punishment;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1967, filed by Shri Ananga Mohan Ash against his employer Company Messrs. Shalimar Paint, Colour & Varnish Co. Ltd. (known as Messrs. Shalimar Paints Ltd.), Gosbaria, P.O. Botanic Gardens

Howrah, in connection with Governm of Reference No. 4055-I.R./IR/11L.] dated 27th September 1963. (Case ] 1964, under section 33A.)

BEFORE THE THIRD INDUSTRI TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge.

Appearances:

For the applicant: Shri Jiten Banerjee, A
For the Company: Shri P. P. Giniwall
with Shri B. B. Ghosh, Advocate c
Fowler & Company, Solicitors.

This is an application under section 33A Industrial Disputes Act, filed by a working Ananga Mohan Ash, complaining of contra of the provisions of section 33 of the Act employer Messrs. Shalimar Paint, Color Varnish Company Ltd. (hereinafter be referred the Company).

In short, the applicant's case is that since I ber 1938, he has been in service of the Compa clerk and is now working in the Company Office at 13 Camac Street, Calcutta. That has been elected as the Joint Secretary of the he is not in the good book of the Company way of punishment, he has been transferre the Sales Office to Marine Godown at Khid with effect from 13th April 1964. His conta that the Company has contravened the provincedings relating to an industrial dispute an ing before this Tribunal for adjudication. this application.

The Opposite Party Company has opposite application by filing a written objection in whas contended inter alia that the transfer applicant was made in the interest of the i and not by way of punishment of the works that there has been no contravention of wisions of section 33 by the order of transfer applicant while a proceeding is pending before Tribunal for adjudication of an industrial The Company has seriously challenged the mability of the present application and question Tribunal's jurisdiction to entertain it.

When the case was taken up for heari applicant expressed a desire to withdraw the application in consideration of the fact that subsequently been dismissed by the Complete being a protected workman, the Complete and application under section the Industrial Disputes Act asking for permit the Tribunal to dismiss the said workman said workman has also filed another application of the Industrial Disput complaining of the contravention. The a has filed an application before this Tribunal effect. I have considered the application

itted the applicant to withdraw from the present Accordingly, the case stands withdrawn and sed of.

ctated and corrected by me.

MANDAL, Judge.

JITENDRA NATH MANDAL,
Judge,

Third Industrial Tribunal.

14th December 1964.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

lo. 6762-I.R./IR/8L-2(A)/60. — 26th December I.—Whereas under the Government of West gal, Labour Department, order No. 1884-I.R./IR/2(A)/60, dated the 26th April 1960, the industrial rute between Messrs. Kesoram Industries & ton Mills Ltd., 42 Garden Reach Road, rutta-24, and their workmen represented by the den Reach Textile Workers' Union, Q-77 Akra d, Calcutta-24, regarding the issues mentioned in said order, being matters specified in the Second edule to the Industrial Disputes Act, 1947 (XIV 947), was referred to the Second Labour Court, adjudication;

nd whereas during the pendency of proceedings re the said Labour Court Shri Ramlakshan, a kman of the said Company, made a complaint riting to the said Industrial Tribunal against the Company alleging that the said company had rissed the said workman concerned in such ute:

nd whereas in exercise of the powers conferred ection 33A of the Industrial Disputes Act, 1947 of 1947), the said Labour Court has adjudicated the said complaint and submitted its award to State Government;

ow, therefore, in pursuance of the provisions of on 17 of the Industrial Disputes Act, 1947 (XIV 947), the Governor is pleased hereby to publish said award as shown in the annexure hereto.

#### **ANNEXURE**

he matter of an application under section 33A of the Industrial Disputes Act filed by Shri Ramlakshan, T. No. 248, a workman of Messrs. Kesoram Industries & Gotton Mills Ltd., against the aforesaid Company in connection with Government Order No. 1884-128, dated 29th April

1960. (Case No. 9/64/33A of the Industrial Disputes Act.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

#### Present:

Shri G. C. CHATTERJEE, Judge, Second Labour Court

#### Appearances:

For the Company: Shri K. P. Mukherjee, Advocate.

For the Workman: Shri Arun Sen.

#### Award

This application under section 33A of the Industrial Disputes Act was filed by Shri Ramlakshan against Messrs, Kesoram Industries & Cotton Mills Ltd., 42 Garden Reach Road, Calcutta, during the pendency of an industrial dispute between the aforesaid parties covered by reference No. 1884-I.R., dated 29th April 1960.

The grievances of Shri Ramlakshan as adumberated in the aforesiad application in short is that he was a permanent worker of the Printing Department of the said Company, that he had put in more than 9 years' service with a clean and good record, that all on a sudden for the best reasons known to the Company he was not allowed to resume his duties after the expiry of his leave, nor he was issued any attendance card by the time-keeper till 21st March 1963, and that he was ultimately dismissed by the Company without any rhyme or reason whatsoever. Hence the present application with a prayer for an award directing the Company to reinstate him to his job with full compensation.

The Company entered appearance and filed a written statement stating in clear terms that there was no contravention whatsoever of section 33 of the Industrial Disputes Act as alleged by the applicant.

It now transpires from the materials on record that the applicant has filed a petition stating in unanbiguous terms that his grievances have been redressed, that the Company has taken him back and that he is working there as before. He has accordingly prayed for withdrawal of his application under section 33A of the Act. I have heard Shri Arun Sen appearing for the applicant as also Shri K. P. Mukherjee the learned Advocate appearing for the Company. The learned Advocate has no objection if the applicant is allowed to withdraw his application under section 33A of the Industrial Disputes Act.

In the result, I dispose of the case as withdrawn by the worker and award accordingly.

Dictated and corrected by me.

G. C. Chatterjee, Judge.

G. C. CHATTERJEE, Judge, Second Labour Court. 17-12-1964.

By order of the Governor, S. C. MUKHERIEE, Asst. Secy. No. 6634-I.R./IR/9L-2/64.—17th December 1964.

—Whereas an industrial dispute existing between Messrs. The Nedeem Tea Company Limited, Dalgaon Tea Estate, P.O. Birpara, Jalpaiguri, and their workmen represented by Duars Cha Bagan Workers' Union, P.O. Kalchini, Jalpaiguri, relating to the matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred by the employer and the workmen to arbitration of the Arbitrator named in the Arbitration Agreement published under the Government of West Bengal, Labour Department Order No. 4430-I.R./IR/9L-30/62, dated the 21st October 1963;

And whereas the arbitration award on the said industrial dispute given by the said Arbitrator was received by the State Government on the 12th December 1964;

Now, therefore, in pursuance of the provisions of sub-section (1) of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute existing between Messrs. Ncdeem Tea Company Ltd., Dalgaon T.E., P.O. Birpara, Jalpaiguri, and their workmen represented by Duars Cha Bagan Workers' Union, P.O. Kalchini, Jalpaiguri, Government of West Bengal, Labour Department, vide order No. 4430-I.R., dated 21st October 1963, referred the dispute for arbitration in pursuance of the agreement between the parties in compliance with sub-section 3 of section 10A of the Industrial Disputes Act, 1947.

Facts of the case.—Anoo Mali was the President of the Garden Committee of the Union. A worker by the name of Paniwala was alleged to have been dismissed without chargesheet. The President of the Garden Committee Anoo Mali resented such an act of the management. Anoo Mali arranged a meeting of the workers and it was alleged by the management that Anoo Mali used filthy language against the Assistant Manager who it was further alleged, was in the habit of taking women workers in his house at night. On receiving this information management chargesheeted Anoo Mali and dismissed him.

The case was referred to me by the Union and the management and was fixed for hearing on 27th October 1964 at Darjeeling at the request of both the parties. At the time of argument the Union preferred not to pursue this case. I accordingly give "No Award" judgment in this case.

D. CHATTERJEE, Arbitrator, Labour Commissioner, West Bengal. 10-11-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy. No. 6635-I.R./IR/9L-2/64:—17th. December 1—Whereas an industrial dispute existing beam Messrs. The Nedeem Tea Company Limitd, Day Tea Estate, P.O. Birpara, Jalpaiguri, and their was men represented by the Duars Cha Bagan Women represented by the Duars Cha Bagan Women represented by the Estate, Island Industrial Disputes Act, 1947 (XIV of 1947), referred by the employer and the workman arbitration of the Arbitrator named in the Arbitration Agreement published under the Government West Bengal, Labour Department, order No. 4 I.R./IR/9L-30/62, dated the 21st October 1963.

And whereas the arbitration award on the industrial dispute given by the said Arbitrator in the second by the State Government on the industrial control of the industrial con

Now, therefore, in pursuance of the provisions sub-section (1) of section 17 of the Indust Disputes Act, 1947 (XIV of 1947), the Governor pleased hereby to publish the said award as she in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute exist between Messrs. Nedeem Tea Company Is Dalgaon Tea Estate, P.O. Birpara, Jalpaga and their workmen represented by Duars (Bagan Workers' Union, P.O. Kalchini, Jalpaga Government of West Bengal, Labour Depi ment, vide Order No. 4431-I.R./IR/91-30/dated the 21st October 1963, referred dispute for arbitration in pursuance of agreement between the parties in complia with sub-section 3 of section 10A of Industrial Disputes Act, 1947.

The hearing of the case took place at Darjee on 27th, 28th and 29th of October 1964. Shri Das Chowdhury represented the Union and Shri C. Ghosh represented the management.

Facts of the case.—Gandra, a chowkidar beke to Messrs. Dalgao Tea Estate was alleged to stolen two pieces of logs measuring 7 ft. from garden in his house on 16th September! Another chowkidar, viz., Ghuran was alleged have seen Gandra on 16th September 1962 at able 2 p.m. taking the logs in his (Gandra's) house. I matter was reported by Ghuran to the Managar the garden. The news that Ghuran reported matter to the Managar became known to Gandwho, it is alleged, threatened to assault chowking Ghuran on the next day, i.e., 17th September

On being reported by Ghuran the manager a preliminary enquiry and subsequently chi sheeted Gandra. The charges were (i) stealing shade tree from the tea area, and (ii) threatening assault chowkidar Ghuran. After conducting enquiry garden manager on 11th of October missed Gandra chowkidar. The Union challer this dismissal.

Case for the management.—The charges leve against Gandra chowkider, according to man-ment, violated the Standing Order, section 13(CM)

C)(viii). The whole enquity was conducted management taking evidences and also by opportunity to the chowlediar Gandra for and management came to the conclusion ismissal was the right punishment as the were proved and Gandra was dismissed on ctober 1962.

for the Union.—On 16th of September 1962, eng a Sunday Gandra admitted that he i the shade tree from the tea area to his nd wanted to deposit the same on the next unfortunately in the morning the manager on after the roll call and he had no nity to speak to him about the log of wood pleaded not guilty of the charges levelled him.

edings.—The case was taken up by me and nts of both sides were obtained and each s supplied with the statement of the other it the request of both the management and he hearing was done on 27th, 28th and 29th ber 1964 at Darjeeling for the convenience parties.

management side produced as their witness by Chowdhury, Assistant Manager, Ghuarn lar, Sukra, a worker and Sandna, Line lar. While the defence produced Gandra m. All the witnesses were examined and amination was allowed.

ination of witnesses for management.—The lawyer for the management Shri P. C. produced Shri Roy Chowdhury, Assistant r, as the principal witness, Ghuran the eyeand Sukra and Sandna, other independent es. These witnesses were examined by the lawyer for the Company side and crossed by the Union's representative Shri A. Das tury.

Roy Chowdhury in his statement mentioned e eyewitness Ghuran verbally reported to but the theft of logs of wood by Gandra. He inhtioned that cutting of these shade trees egal and therefore he took necessary action. Gandra. In his cross-examintion he admitted thumb impression was taken after the nary enquiry held by the manager. He was the sure whether Gandra had any previous of bad conduct. He also denied having the defence witness when Anoo Mali was ed by the accused person. From the sum of his evidence it could be found that on the of Ghuran that some logs of woods were away by Gandra illegally and that Gandra reported anything about the logs to him either the day of occurrence or on the next day.

ran the eyewitness in this case who in his lation stated that on the 16th September at he saw Gandra taking away two pieces of om Section Three to his house and that he own went to his house to enquire about the g of these logs. He also reported that after nort to the Assistant Manager about the steal-these logs he went to the liquor shop where

he found Sandna and Sukra sitting with Gandra who had a stick in his hand and the same Gandra tried to assault him with the stick which was subsequently snatched away by these two persons. In his cross-examination he admitted that he was not in the service and getting a pension. He also admitted that he was charge-sheeted for stealing two cartloads of logs but the Company did not dismiss him but gave him pension instead. He also admitted that although he along with others were in the liquor shop but did not take any liquor and also admitted that the attempt of assault on him by Gandra was not reported either to the manager or to the police. He also admitted that he did not catch Gandra taking the logs but saw from a distance that Gandra was carrying the logs.

The other independent witnesses Sukra and Sandna were most unimpressive witnesses. They only admitted that they were not drunk and also suggested that chowkidars sometimes carry lathis with them.

Witness for the defence.—The learned lawyer of defence produced the accused Gandra and another independent witness by the name of Ram. Statement of Gandra was more or less the same as the Union's case. He admitted that he took a cut log for the purpose of cooking as he had exhausted all his fire wood in his house and wanted to report the matter next day. It was a fact that he stated he wanted to produce witness Anoo Mali but the same was refused by the management. In his crossexamination some controversial questions regarding rivalry of R.S.P. Union and P.S.P. Union was stated. He admitted that refusal by the management to allow Anoo Mali as witness was not complained by him to the Union. Another independent workman by the name of Cyril was allowed to depose in his favour but the same witness could not be brought to Darjeeling. He denied having taken two logs but admitted that he took one log only. He also denied that the deposition at the time of domestic enquiry was read out to him. He further denied the existence of any rivalry between the Unions. The other witness produced by the defence was Ram. Ram admitted that after his duty hours in the mornning he saw Ghuran, Sandna, etc., making hullah near the houses of one Iswar and the nurse. He said that it was the practice that men take the domestic purpose. In the crosslogs for exaimanation he admitted that he was dismissed in 1963 as he pushed Assistant Manager while he was drunk. He corroborated the statement of Gandra that Gandra never tried to assault Ghuran.

Summing up of the case.—In order to sum up the case I have taken into consideration the statements filed by both the management and the Union, also the evidence before me together with the preliminary and other domestic enquiries held by the management.

Gandra the chowkidar was charged with two offences, viz., (i) stealing of a shade tree from the tea gardens on 16th of September 1962 and (il) threatening to assault Ghuran the chowkidar. Management finding guilty of these two charges after their domestic enquiry dismissed Gandra on 13th October 1962. Management made a preliminary

enquiry on 17th September 1962 when Ghuran reported stealing of the logwood. I have seen the report of the preliminary enquiry held on 17th September 1962 wherein it was stated that Gandra chowkidar had cut shade trees from the garden on the 16th September without permission and taken them to his house. No report, however, was made about the inciednt of an attempt to assault Ghuran to the police and also no signature of Gandra chowkidar was taken at the time of preliminary enquiry but it was noted that the statement was read out to Gandra chowkidar in a language which he understood but Gandra refused to put his thumb impression. In the domestic enquiry was concluded on the 25th of September it was admitted that Gandra put his thumb impression. Looking into this domestic enquiry I find the principal witness Ghuran was not called for to make a statement about the offence committed by Gandra. Questions were put to Gandra first in a suggestive way about the stealing of the logs. In my opinion it should have been otherwise. The principal witness Ghuran should have been brought first and charges should have been made after prima facie enquiry. Ghuran in his statement declared that he saw Gandra on 16th of September taking firewood from the garden. Questions that were put to him by the enquiring officer, to my opinion, were all leading questions. Hence the charges brought against Gandra were framed earlier rather than subsequently after making enquiries in the preliminary stage. I was not convinced about the refusal of Gandra to put his thumb impression at the time of preliminary enquiry held on 17th September 1962 as he made no objection to put his thumb impression at the time of domestic enquiry.

About the theft of the shade tree or logs, management made confusion quite a number of times. In the chargesheet, it has mentioned the stealing of a shade tree while the preilminary report said that Gandra had cut shade trees and brought the logs to his house. It was admitted by Gandra in his evidence that while he was moving round the garden on Sunday the 16th September he found 4/5 persons were carrying a log of wood and when he shouted the men fled away. He also admitted in his statement that he took one log of wood but the evidence which the management obtained were two logs of wood measuring 7 ft. each. There has been at least one corroboration between management and the Union that a log of wood was admitted to have been found in the house of Gandra. While the intention to commit the theft was debatable, Gandra himself admitted that he wanted to report the matter next day but as the manager was in a hurry he could not do so. I am inclined to believe this as it is difficult for illiterate persons to make quick statement. The definition of theft as far as we could get from the Indian Penal Code "must consist of several elements like intention to take dishonestly any movable property out of the possession of any person without that person's consent". In this connection it has not been proved that Gandra dishonestly removed the log to his house as he has explained his inability to report it immediately after the occurrence as it was a Sunday. Similarly, Ghuran, the complainant who was alleged to have seen Gandra stealing the log of wood failed to do so because that was a Sunday. The next morning, i.e., on the 17th September the fact of stealing was made known to the manager by Q and hence all these actions were taken subsequation, in this connection, of opinion that suftime was not given to detect if it were committed. The admission of Gandra that i not report about the logs even in the afternor arise as the alleged incident was made known manager in the morning.

In case of dismissal it has been an accepte to find out whether the principle of natural has been followed. The principle of natural if followed, the order of dismissal cannot be not represent to elucidate the principle of natural justice, been explained by eminent Judges that the aperson must be given full opportunity to defect case. Whether such opportunity was given in the evidence recorded by the opposing lawyer, the evidence recorded by the Company I could that the opposing lawyer was correct to a extent as the accused person when examined questioned in a suggestive way.

I have taken into consideration of the reliab of the witness basing on whose statement charges were drawn, and if the charges were base false or misstatement, the whole proceeding, u opinion has been vitiated. This could be a tained from the behaviour of the eyewitness, Ghuran. The argument whether Standing 0 were followed in respect of clause 13(e) regaretime for passing order beyond ten days did not good as it could be increased by the manager stating reasons. I do not think there has! anything done by the management which o violate this particular clause. Now I elucidate behaviour of Ghuran and drawing of chargeshee the report of Ghuran and also how much rel witness he was has to be considered in this cor Ghuran in his statement said that he found pieces of logs were being carried by Gandra Section Three to his house on 16th Septer Sunday, at 7 a.m. He went to his house enquired about it. He stated that Gandra dic come but he threatened him. Anyway threatening has been mentioned only at the shop and nowhere. In the cross-examination admitted that he was not in the service and h a chargesheet for stealing two cartloads of log long ago but he was drawing a pension from Company. It has been argued by the Comp lawyer that generally management ignored st of small logs by workers but in the case of G he being a chowkidar the theft was consider be serious and discliplinary action was taken a him. The Company's lawyer, however, coul enlighten me why Ghuran who was senior in than Gandra was excused for stealing not c two logs but two cartloads of logs and still rec a pension. It therefore could not conclu prove that the charges were genuine rather depending much on the rivalry between P.S.I R.S.P. Union. As Gandra being a man of it was not unlikely that Ghuran who belong P.S.P. had some grudge although an enmity be Gandra and Ghuran was completely deni

Management's lawyer, however, tried to it that since Gandra had stolen the logs and ad by him the proceedings in this connection management's lawyer, however, tried to it that since Gandra had stolen the logs and ad

gement should be taken at correct and the of the management regarding dismissal of se upheld.

#### AWARD

stated the facts of the case and also at incident that followed after the domestic I have tried to analyse the arguments of its for the prosecution as well as for the I have also made my opinion clear on the enquiry. In my opinion, therefore, the witness Ghuran basing on whose statement was dismissed was not a reliable witness estic enquiry has not been properly done and ustice has not been shown to its correct ve. Before the prima facie case was id, Gandra was charged with the offence in way. I, therefore, conclude that after prough the whole proceedings and after the witnesses of both sides and also

arguments by different lawyers I find the dismissal to be unjustified.

I, therefore, award that Gandra be reinstated with effect from the date he was dismissed. i.e., with effect from 13th October 1962 with full wages during this period of unemployment. I award the payment of wages because it has not been shown by the management in course of their arguments or statements that Gandra was employed elsewhere and carned his living.

D. CHATTERJEE, Arbitrator, Labour Commissioner, West Bengal. 10-12-64.

> By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

# The



## Gazette

THURSDAY, JANUARY 14, 1965

ISAKA 1806

#### PART IC-Awards by Industrial Tribuanis and Consumer Price Indust

#### GOVERNMENT OF WEST BENGAL

#### LABOUR DEPARTMENT

#### **ORDERS**

Calcutta

I.R./KW/IR / 11L-229(A)/62. - 29th 54.-Whereas under the Government al Order Nos. 4519-1.R./IR/11L-91(B)/ t July 1961, read with its Addendum /IR/11L-91(B)/61, dated 11th Novemi No. 540-I.R./IR/11L-91(C)/61, dated 1962, read with Order No. 1822-I.R./ /61, dated 18th May 1962, the indusbetween Messrs. National Tobacco India Ltd., Agarpara, having its regist I and 2 Old Court House Corner, hereinafter referred to as the said ad their workmen represented by the ployees' Union, Nilganj Road, P.O. trict 24-Parganas, regarding the issues the said orders were referred for to the First Industrial Tribunal:

as during the pendency of proceedings and Tribunal, a complaint under section Industrial Disputes Act, 1947 (XIV of led before it against the said Company antha Nath, a workman of the said leging that the said Company had dissaid workman concerned in such

And whereas in pursuance of the Government of West Bengal, Labour Department, Notification No. 1916-I.R./IR/3A-1/58, dated the 13th May 1958, the said complaint was transferred by the said First Industrial Tribunal to the Second Labour Court constituted under Notification No. 1727-I.R./IR/3A-1/58, dated the 26th April 1958, for adjustication;

And whereas the said Second Labour Court has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNEXURE

In the matter of an application under section 33% of the Industrial Disputes. Act filed by Sint Nilkentha Nath, P.O. Panihati, district 24-Parganas, a workman of Messra. National Tobacco Co. of (i) Ltd., Agarpera, P.O. Kannashati, 24-Parganas, against the said Company and in the matter of an application for permission under section 33(2)(b) of the Industrial.

Disputes Act, 1947, filed by Messrs. National Tobacco Co. of India against his workman Shri N. K. Nath in connection with Reference No. 4519-I.R./IR/11L-91(B)/61, dated 21st July 1961 and 540-I.R./IR/11L-91(C)/61, dated 19th February 1962, read with Order No. 1822-I.R./IR/11L-91(C)/61, dated 18th May 1962. [Case No. 4/33A and 16/33(2)(b) of the Industrial Disputes Act of 1962.]

## BEFORE THE SECOND LABOUR COURT, WEST BENGAL

#### Present:

Shri G. C. CHATTERJEE, Judge, Second Labour Court.

#### Appearances:

For the Company: Shri A. Chaudhury, Advocate. For the Workman. Shri N. D. Shrimani, Advocate.

#### **AWARD**

These two connected applications — one under section 33A of the Industrial Disputes Act (Case No. 4 of 1962) and the other under section 33(2)(b) of the said Act (case No. 16 of 1962)—related to the dismissal of the self-same workman, namely, Shri N. K. Nath, the applicant in case No. 4/1962, under section 33A and the O.P. in case No. 16/62, under section 33(2)(b) during the pendency of the adjudication proceedings of another dispute between the Company and its workman referred to this /Tribunal by Government Reference No. 4519-I.R./IR/11L-91(b)/61, dated 21st July 1961. Both these applications have been heard analogously and the following award will govern both the cases.

The said two applications or cases centre round an incident which occurred on 2nd February 1962. The nature of that occurrence however has been differently depicted by the two parties before me to suit their respective purposes. According to the Company or better the applicant of case No. 16 of 1962 under section 33(2)(b) what happened on that date was that Shri N. K. Nath was dogmatically insisting for some donation towards election fund from Shri N. K. Mittra, clerk of the tool room department, that Mr. Mittra expressed his inability to pay the same to which Shri Nath grew highly excited and threatened him to assault outside the factory using all the time dirty and abusing terms. According to Shri N. K. Nath the labourer of the self-same tool department, Shri N. K. Mittra was indebted to him to the extent of Rs. 5 and that on the said date he had simply requested him to pay off the debt to which Mr. Mittra grew furious and used rough and unparliamentary language. Be that as it may, the events which followed thereafter are admitted by both sides before me. On 3rd February 1962 Shri Nath was charge-sheeted on the ground of committing very major misconduct, within the meaning of the Standing Orders of the Company and he was kept under suspension from that date. A domestic enquiry followed wherein he was found guilty and he was accordingly dismissed by the

Company by a letter, dated 17th April | retrospective effect from 5th Febru According to Shri N. K. Nath the applied No. 4/62 under section 33A the said of missal is absolutely illegal and mala ide ing to the Company however the same duly passed in accordance with law. The however wants that this court should pur of its legal sanctity upon that order then ing the order of dismissal within the section 33(2)(b) of the Industrial Dispute point for my decision in this connected will be whether the impugned order of should be adjudged as legal and fair a the dismissal of the worker was justifi facts and circumstances of the cases. of dismissal is adjudged as legal then c Company is entitled to succeed in the n application under section 33(2)(b) of the Disputes Act. If the order of dismis other hand is denounced as bad in h course the applicant of the case No. section 33A is entitled to succeed and to order of reinstatement as prayed for.

For the sake of convenience of m I shall first of all address myself to the of the cases. It has been first of all before me by the learned lawyer appea labourer that the Company's applicate long two months after the order of d passed and that therefore the applicate tive in law. This contention in my of prevail. From the case law cited and by the learned advocate appearing for t it appears that only one month's dijudged to be unreasonable by his L Justice D. N. Sinha in connection reported in A.I.R. 1962, Calcuttalinstant case there was delay to the ext than 60 days.

Next it has been urged before me by lawyer appearing for the labourer that order is inherently bad in law in as Company seeks to establish that order pective effect. It would transpire materials on record that the labourer Nath was dismissed by the Company t dated 17th April 1962 [vide Ext. 6(b)], pective effect from 5th February 1962. lawyer appearing for the labourer has attention to a Division Bench Ruling c Court of ours wherein it has been c such an order of dismissal with retrosp must be held to be an illegal order L.L.J. Volume I page 585). The learn appearing for the Company admits tha pective part of an order of dismissal is The order of dismissal in the instal passed by the Company with retrosp from 5th February 1962. That on being basically defective cannot be appr court in connection with an application section 33(2)(b) of the Industrial whereby the Company wants to get i purified by a process of statutory law. lawyer appearing for the Company has attention to a recent Ruling pronounce D. N. Sinha in connection with Matter

33 wherein it has been held that the prospective nt of an order of dismissal with retrospective ect is legal and valid and can be given due effect law (vide I.F.L.R. Volume 9 page 295). I would, wever, like to distinguish that reported case from instant one by stating that in that reported case s Lordship Mr. Justice D. N. Sinha was not at dealing with an application under section 33(2) of Industrial Disputes Act and consequently re was no question there for approving an order dismissal with retrospective effect. Where an ler is inherently weak and unsustainable no urt of law in my judgment should approve that ier when specially the approval is sought for by party with intend to undo the effect of a statutory v and regulation.

The Company knew quite well that Shri N. K. ith was a protected workman such that he could t be dismissed from service without a prior rmission of this Labour Court. That is why the impany addressed a letter to Shri Nath to the ect that the permission in that respect was being ught for. The relevant portion of that letter ich is dated 5th March 1962 is as follows: ince an industrial dispute is pending adjudication, eps are being taken to apply to the said Tribunal permission in writing to dismiss you." Strangely, wever, the Company turned round subsequently d took recourse to a different step altogether in matter of the removal of the worker concerned. le Company dismissed the worker straightaway d then filed the instant application under ction 33(2)(b) for an approval thereof. This nduct of the Company is highly deplorable and rtainly in my judgment it stands self-condemned. would transpire from the materials on record that a letter, dated 21st September 1961, the Company s requested by the Union concerned to consider ri Nath as a protected workman along with others. per West Bengal Industrial Dispute Rules No. 71 was the bounden duty of the Company to recognise s workman as protected and also to communicate th recognition to the Union within 15 days of receipt of that aforesaid letter. This industrial was given a go-bye and the worker concerned s not subsequently recognised as a protected orkman on the vague and unintelligible ground it the aforesaid letter of the Union was not in ordance with the rules. It has been represented me by the learned Advocate of the Company that ri Nath was not recognised as a protected workin inasmuch as the address of the worker in the d letter was not given by the Union. Unfortutely, for the Company it would appear from Ext. 2) a letter, dated 18th December 1961, that the evant address of Shri Nath as also of all other rkers were duly supplied to the Company. It uld also transpire from the Company's letter, ted 9th January 1962 [vide Ext. A(3)], that the itter was thereafter placed under consideration of : Company. No reason has been ascribed before as to why even thereafter Shri Nath was not ognised as a protected workman. This hide and k policy of the Company fits in with the peculiar ts. circumstances and the background of the case which now I shall presently turn.

n the charge-sheet supplied to the worker it was ressly mentioned that one Niajuddin was the only ness on the spot to be well acquanited with the

incident which occurred on 2nd February 1962 This Niajuddin deposed amongst others in the domestic enquiry which was conducted by the Company's officer Shri A. Bandopadhyay. From the statements recorded by Shri A. Bandopadhyay it would appear that Niajuddin was supporting Shri Nath's case from beginning to end. Niajuddin's deposition will disclose that on 2nd February 1963 Shri Nath was pressing for his dues. Shri N. K. Mittra, I find was indebted to Shri Nath to the extent of Rs. 5. It was quite natural for Shri Nath to press for his money on that date, when especially as the evidence of Niajuddin would further disclose, Shri Mittra was in the habit of avoiding such payment for months together. Niajuddin never says that Shri Nath was asking for any donation for the Union on that date. Shri Bandopadhyay's finding therefore cannot be accepted inasmuch as these findings are not at all based on the evidence of the only witness who admittedly saw the occurrence in question. In that sense I would even characterise the report and finding of the enquiry officer as perverse. Before this court Niazuddin therefore was not produced lest the truth would come out from his statement in a more glaring manner. Instead, only one witness was produced before my predecessor in office. That witness was Shri A. Bandopadhyay who evidently had no firsthand knowledge regarding the point at issue. He was merely an enquiry officer. The reason why the false charge-sheet was issued against Shri Nath is not far to seek. The materials on record properly scrutinised would show that formerly on a previous occasion an unhealthy incident almost of the nature of a dual fight had occurred between Shri Nath on one hand and the departmental head Mr. Dey on the other. It is before this Mr. Dey that the false complaint was lodged by Shri N. K. Mittra. Shri Mittra did so because he knew that Shri Dey was the sworn enemy of Shri Nath. Shri Dey the departmental head being enthusiastic about the action would be too glad to issue the charge-sheet. A sham domestic enquiry was made thereafter and Shri Nath was found guilty of the charge and he was condemned accordingly. But the enquiry officer, as I have already said, did not pay any heed whatsoever to the statement adduced by Niajuddin. Evidently, Shri A. Bandopadhyay was swayed by the statement made before him by Mr. Dev against whom a complaint was previously lodged by Shri Nath before the General Manager of the Company. Considering all these legal and factual aspects of the case I therefore hold that the order of dismissal in question cannot be approved by this court. The application made by Shri Nath under section 33A of the Industrial Disputes Act will accordingly succeed.

In the result, the application in case No. 4/62 under section 33A succeeds and that in case No. 16 of 1962 under section 33(2)(b) fails. The dismissal of the concerned workman Shri Nath is hereby held to be illegal and unjustified.

As to the reliefs to be granted to the workman, he must get the normal relief of reinstatement with some back wages. As to the quantum of back wages, I would allow 50 per cent. of the same having regard to the overall facts and circumstances, particularly the long pendency of the cases. The Company is accordingly directed to reinstate the

workman on his reporting for duty within: 15: days from the publication of the award and to pay him 50 per cent. of the back wages at the rate last drawn within a month from his reporting for duty.

This is my award.

Dictated and corrected by me.

G. C. CHATTERJEE, Judge.

G. C. CHATTERJEE, Judge, Second Labour Court. 19-12-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 6748-I.R./IR/11L-83/62:—24th December 1964.
—Whereas under the Government of West Bengal,
Labour Department, order No. 4214-I.R./IR/11L-83/
62, dated the 17th September 1962, the industrial
dispute between Messrs. Martin Burn Ltd., 12 Mission
Row, Calcutta-1, and their workmen of the Building
Department represented by Martin Burn (Building
Department) Drivers' Association, 94 Ananda Palit
Road, Calcutta-14, regarding the issues mentioned in
the said order, being matters specified in the Second
and the Third Schedules to the Industrial Disputes
Act, 1947 (XIV of 1947), was referred to the Third
Industrial Tribunal for adjudication:

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Haradhan Sen, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted to the State Government:

Now, therefore, in pursuance of the provisions of action 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish he said award as shown in the annexure hereto.

#### **ANNEXURE**

st the matter of a complaint under section 33A of the Industrial Disputes Act, 1947, filed by Shri Haradhan Sen, 2 Sakherbazar Lane, P. O. Bhadrakali, district Hooghly, against Messrs. Mastir Burn Ltd., 12 Mission Row, Calcutta-1, in connection with Government order No. 424 I.R./IR/11L-83/62, dated the 17th Septemb 1962.

## BEFORE THE THIRD INDUSTRIAL TRIBUNA WEST BENGAL

#### Present

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

Miscellaneous Case No. 77 of 1963 under section 33 of the Industrial Disputes Act.

Shri Haradhan Sen, 2 Sakherbazar Lane, P. O. Bharakali, Dist. Hooghly, Complainant,

#### VE.

Messrs. Martin Burn Ltd., 12 Mission Ro. Calcutta-1, Opposite party.

For the Complainant: Shri Satyendra Nath Baner, Advocate.

For the Company (Opposite party): Shri B. Chot dhury, Counsel, instructed by Shri D. Gupt Advocate of Messrs. Sandersons & Morgan Solicitors.

#### AWARD

This is a complaint under section 33A of the Industrial Disputes Act, 1947, lodged by a working Shri Haradhan Sen alleging contravention of the previsions of section 33 of the Industrial Disputes Act by his employer Messrs. Martin Burn Ltd. (herein after be referred to as the company or the opposition party).

The applicant's case is that he served under the Company for about 10 years but all on a sudden he was dismissed from service with effect from 21st April 1963 without compliance with the proviso the section 33(2)(b), i.e., without offering one month wage to the applicant and without making any application before this tribunal for approval of the action taken. Hence this complaint.

The company-opposite party has opposed this application by filing a written objection. It has contended that the application is misconceived an not maintainable in asmuch as the applicant was neither dismissed nor discharged for any misconduct and that there has been no contravention of the provision of section 33 of the Industrial Disputs Act.

Besides the preliminary objection the Company had denied the allegation of victimisation of the applicast because of his trade union activities, if any. The Company has contended that the applicant was a casual or temporary employee for a specific period only and his services came to an end automatically on the expiry of the said period and on completion of the particular job for which he was employed. It was not a case of dismissal or discharge for any misconduct and as such the Company is under no obligation to comply with the provisions contained in the proviso to section 33(2)(b) of the Industrial Disputes Act: So, the Company's prayer is for rejection of the worker's application.

use like this only two points generally arise deration, viz., (1) the fact of contravention rovisions of section 33; and (2) The merits t or order of the employer. In the instant employer has further raised a prahiminary estioning the tribunal's jurisdiction to enterpresent application. So at the outset I prodeal with the preliminary question regarding ability of the present application. party Company has contended that the appliing been neither dismissed nor discharged misconduct the provisions of section 33(2)(b) attracted to the case and the employer is obligation to comply with the provisions i in the proviso to section 33(2)(b). Therere being no contravention of the provisions n 33 of the Industrial Disputes Act by the the applicant (workman) is not entitled to th an application of complaint like the pre-It is, of course, well-settled that contrais the condition precedent to the exercise of itional jurisdiction and powers by a tribunal. dicant has stated in the application that he reatened several times for his trade union and at last was dismissed on 21st April en there was a proceeding under section 10 industrial Disputes Act, pending before this It is not disputed that a proceeding in of an industrial dispute has been pending is tribunal. But the Company has seriously d the alleged dismissal or discharge of the 1 for any misconduct. The Company's case here was automatic termination of his service expiry of the period for which he was in a particular building construction job. slicant's story of receiving threatenings on occasions from his employer for trade union and ultimately his dismissal on 21st April rdly finds favour even in his own evidence he tribunal. According to him union was about the middle of the year 1960. His was terminated on 21st April 1963. During e years of the existence of the union there action whatsoever against him by the emplocould not say a word against the company not allege any action against him by the during this period. On being asked by the if he had anything to say against the Com-ause of his becoming a member of the union participating in the activities of the trade is had to admit that he had nothing to say point against the Company. So, this allegainst the Company that he was threatened on occasions by the employer because of his ion activities and ultimately his service was employer because of his ed is without any substance. It seems to be typed and baseless allegation. D.W.2 Shri is Roy was a job-in-charge under whom the t worked as a Mixture Machine Driver and Shri Madan Mohan Bhattacharji is the Resi-gineer in charge of building construction apany. There is nothing in their cross-examito show that the applicant was ever taken to his becoming a member of the Union or for e union activities if there was any. Thereapplicant's story as stated in his application legs to stand upon.

Admittedly there was no charge sheet issued against the workman. There was no order of dismissal or discharge for any proved misconduct. It is also admitted that the workman was not a permanent staff. He admits in his evidence that the question of permanency of the Mixture Machine Drivers, he being one of them, having been raised as an industrial dispute by them has been referred to this tribunal for adjudication, and no award has been made. He further admits in his evidence that there is no continuity of his service but there had been breaks. In 1954 there was no work for him for 7 months and again in 1956 for several months. So, the fact remains he is not a permanent staff but used to get temporary periodical appointments at job-site when there was building construction work for the Company. He admits that Mixture Machine Drivers are appointed at job-site. That is also the case of the Company in the written objection, that the Mixture Machine Drivers are purely temporary workers ture Machine Drivers are purely temporary workers given employments at the job-sites for periods they are required to work for construction of a particular building. They are not the only job-site workmen but there are other categories like Mistries, Masons, Majdoors, Carpenters, Vystys, etc., who are given employments at the job-site by the Job-in-charge for the expected period of construction of a particular building. Therefore, it is quite clear from the evidence before this tribunal that the applicant who was working as a Mixture Machine Driver was a temporary staff used to have been employed at the temporary staff used to have been employed at the job-sites by the Job-in-charge of the Company for a specified period required for completion of that building. The workman was never charge sheeted nor there was any complaint against him. The applicant's allegation that he has been penalised because of his becoming a member of the Union and taking active part to organise the Union is found to be absolutely untrue. He himself does not support the allegation. Therefore, there is no truth in the applicant's story that his service was terminated because of his trade union activities. He admits because of his trade union activities. He admits that lastly he was employed by the Job-in-charge for the construction of Aspirin Factory building at Konnagar. For this job he was at first employed for a period of six months with effect from 7th June Then again for a further period of four months from 7th December 1962 as apparent from the engagement Form Exts. A and A/1 which he admittedly signed on acceptance of the job. The work not having been completed within that period the period of his employment was further extended for another fortnight as will appear from the endorsement of the Resident Engineer on the Engagement Form Ext. A. This fact has been fully corroborated not only by the Job-in-charge D.W.2 Shri Debi Das Roy and the Resident Engineer D.W.1 Shri Madan Mohan Bhattacharji but also by the applicant himself. He, of course, does not admit that the period of his employment was extended for another fort-night. But I find no reason to disbelieve the two witnesses of the opposite party and there is no endorsement to that effect appearing on Ext. A. The work of construction of the building for which the applicant was specifically engaged having been completed there was automatic termination of his service. These applicant might: have been engaged for some other work, of construction of building, but that was at the discretion of the employer and provided there was work' of construction of building to be commenced by the Company at that point of time. The applicant's evidence is that when the work of construction of the Aspirin Factory building at Konnagar was completed, some other works were going on but has land to admit that the work of construction was already, in progress and the workers were going on but has building had already been engaged. So the applicant cannot expect to get that job. Moreover, regard being had to the nature of his job and the made of his engagements he cannot expect to get that job. Moreover, regard being had to the nature of his job. He having accepted employment for a particular job. He having accepted employment for a particular job. He having accepted employment for a specified period naturally have a constituted on the employer for which he was employed. So, by any stretch of inagination of that particular job of the employer for which he was employed. So, by any stretch of inagination the automatic termination of his service cannot be termed as a dismissal or discharge for any misconduct. That being, so, provisions of section 33 have been clearly discussed by His Lordship D. N. Sinha, J., of the Calcutta High Court reported in 1952 II L.L.J. 447: It has been observed by His Lordship as foilows:—

"Fieviously permission of the tribunal was necessary whenever an employer wanted to discharge or dismiss a workman or alter his condition of service to his prejudice, pending the adjudication of a dispute referred to a tribunal. The law now is that we have to classify the cases into three heads.

The first is, whether the discharge, dismissal or purishment is in respect of any misconduct connected with the main dispute. In such a case, neither can the condition of service be altered or discharged or dismissal made, or punishment given except with express permission before whom the dispute is pending.

The second is where there is misconduct but it is not connected with the dispute. In such a case the workman can be discharged or dismissed or punished, provided that the workman has been paid wages for one month and an application is made to the authority before whom the dispute is pending, for approval of the action taken by the employer.

The third case is not expressly mentioned in subsection. (2) but must follow therefrom. Where a workman is not discharged for any misconduct at all' or is not so discharged, or dismissed by way of punishment, then there seems to be nothing against such discharge or dismissal in the Act. For example, where no misconduct is alleged, but the employer is not satisfied with the performance of his work by that workman, or has lost confidence in him, there does not seem to be any impediment in the way of discharge or dismissal."

Therefore, in the oppositations of the passent case authors the light of the above, suthoutable decision: Limmanne heatation to conclude that the application

of the workman is not maintainable. So, a

Dictated and corrected by me.

J. N. MANDAL; Judgo,

> JITENDR'A NATH MAN Judgey Third Industrial To

The 12th December 1964:

By, order of the Gov S. C. MUKHERJEE, As

No. 6758-LR./IR/111-138(A)/64.—26th Day 1964.—Wherease under the Government of Bengal, Labour Department, order No. 2581-1111-138(A)/64; dated: the: 3rd July 196, industrial dispute between Means: Stewart & 14-India Exchange Place, Calcutta-1; and their mem: represented: by Employees! Association, Hisattacharya-Lane, Calcutta-3, regarding thementioned in: the said order being a matter spin the sacond: schedule to the Industrial Di Act,: 1947 (XIV of: 1947), was referred for adition: to the: Third: Industrial Tribunal;

And whereas the said Third Industrial Ti has submitted to the State Gövernment its on the said industrial dispute;

Now, therefore, in pursuance of the provision 17 of the Industrial Disputes Act, 1947 of 1947), the Governor is pleased hereby to the said award as shown in the annexure here.

#### ANNEXURE.

In the matter of an industrial dispute c between Messrs. Stewart & Co., 14
Exchange Place, Calcutta-1, and their wo represented by Employees' Association, Bhattacharya Lane, Calcutta-3. (Case No. 186/64.)

BEFORE THE THIRD INDUSTRIAL TRIBI WEST BENGAL

#### Present:

Shri J. N. MAIDAL, Judge, Third Industrial Tribunal

#### AWARD

By order No. 2581-IR./IR/11L-138(A)/64, the 3rd July 1964, the Government of West I in the Lahour Department, referred under sect of the Industrial Disputes Act; 1947, the industrial Disputes Act; 1947, the industrial Disputes Act; 1947, the industrial Disputes Act; 1947, the industrial Disputes Act; 1947, the industrial Disputes December 1948, Co., 141 Exchange, Phace, Calcuttal, and their words represented by Etaphèves' Atsociation, I Bhattacharya. Lane, Calcutta-3, regarding the manufacture of the control of

1. constituted under section 7A of the al Disputes Act, 1947; by notification 1-I.R./IR/3A-2/57, dated the 11th March r adjudication.

#### Issue

Whether termination of employment of Shri-Shew Murat Bari is justified? To what relief, if any, is he entitled?

is a reference under section 10 of the al Disputes Act, 1947, made by the Govern-f West Bengal; in their Labour Department udication of an industrial dispute existing 1 Messrs. Stewart & Co., 14 India Exchange Calcutta-l (hereinaster: be referred to as the 19), and their workmen: represented by ees' Association, 1 Joy Bhattacharyya Lane, 1-3 (hereinaster be referred to as the Union).

parties entered appearances on receipt of issued by this Tribunal and filed their statements.

case of the Union is that Shew Murat Bari workman in service of the Company. He taken part in trade union activities, the sy dispensed with his services with effect lst October 1963 by a letter dated 28th per 1963. The matter was referred to the Directorate for conciliation, but no conciliauld be effected. Hence the reference.

Company has questioned the jurisdiction of ibunal to entertain the present dispute which ng to the Company is not an industrial but an individual one, and as such the e is bad in law. The Company has further led that there is netting mala fide in the taken against the workman by the Company, procedure was followed before taking action the workman. He having been found guilty charges levelled against him, his service was seed. All the allegations have been denied.

e the case was ripe for hearing, both parties of terms and the dispute under reference has amicably settled out of the Tribunal. The sary objection raised by the Company has ft open at the common desire of the parties, are joutly prayed for a "no dispute" award oint petition has accordingly been filed before ibusal on 15th December 1964. The dispute reference is no longer in existence in view amicable settlement out of Court as communion this Tribunal by a joint petition filed on comber 1964. Therefore, I have no hesitamake a "no dispute" award. The joint of the parties do form a part of the "no" award as an annexure.

ited and corrested by, me.
MANDAL, Judge.

JITENDICA: NATH MANDAL, Judge, Third Industrial Tribunal. 17th. December. 1984.

#### Annexure

## BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an Order of Reference No. 29814 I.R./IR/11L-138(A)/64, dated the 3rd July 1964-

#### And

In the matter of Messas. Stewart:& Company.

And

#### Shri Shew Murat Bari

The joint petition on behalf of the parties abovenamed most respectfully sheweth:

- 1. That the dispute, if any, with Shri Shew Marat. Bari has been settled with Messrs. Stewart & Co. and there is "no dispute" in existence including the subject matter of the present Reference.
- 2. That the Company has taken various preliminary objections relating to the maintainability of the present Order of Reference including the issue that Messrs. Stewart & Co. is not an "Industry" within the meaning of the Industrial Disputes Act. The parties herein jointly submit that in the circumstances stated above, a "no dispute" award be made by this learned Tribunal and further order be made that the preliminary issues raised by the Company including the question whether the Company is an industry within the meaning of Industrial Disputes Act are left open and not decided in any way.

That in the circumstances stated above, your petitioners jointly pray that a "no dispute" award be made together with the observations as hereinbefore stated annexing the Terms of Settlement referred to below:

to below:

#### Terms of Settlement

- 1. That the issue regarding the question whether Messrs. Stewart & Co. is an industry within the meaning of Industrial Disputes Act is left open and not decided in any way.
- 2. That dispute, if any, with Shri Shew Murat Bari is settled.

Your petitioners, as in duty bound, shall ever pray.

Shew Murat Bari identified by me: Panchanan Bhattacharji, 15-12-64

For Stewart & Co.
Narottamdas N. Parekh, Partner.
15-12-64.

J. N. MANDAL, Judge, Third Industrial Tribunal, 17-12-64;

By order of the Governor, S. C. MUKHENJEE, Asst. Secy.

No. 6749I.R./IR/10L-61/64.—24th December 1964. —Whereas under the Government of West Bengal, Labour Department, order No. 1293-I.R./IR/10L-61/64, dated the 30th March 1964, the industrial dispute between Messrs. Navin Insulators, 243A Manicktola Main Road, Calcutta-11, and their workmen represented by Navin Insulators Employees' Union, 3 Mohal Lall Street, Calcutta-4, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Navin Insulators, 243A Manicktola Main Road, Calcutta-11, and their workmen represented by Navin Insulators Employees' Union, 3 Mohan Lall Street, Calcutta-4. (Case No. VIII-95/64.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

#### **AWARD**

The above dispute over the issue given in the order of reference and reproduced below was referred for adjudication to this Tribunal by Government of West Bengal, Labour Department, order No. 1293-I.R./IR/10L-61/64, dated the 30th March 1964.

#### Issue

Whether the termination of services of the following workmen is justified? To what relief, if any, are they entitled?

- (a) Shri Ram Chandra Shaw. (b) Shri Ram Khetoon Kurmi. (c) Shri Prosad Shaw.
- (d) Shri Asoke Kumar Talwar.
- (e) Shri Nasir Ahmed.
- (f) Shaik Janu. (g) Shri Badal Nayal.

The parties appeared before the Tribunal and filed their respective written statements. After necessary preliminary proceedings, the case was first fixed for hearing on 8th December 1964. On that date, both parties were absent and no step was taken on behalf of any of them. In order to give one more chance to the parties to appear before the Tribunal and participate in the adjudication proceedings, the case was adjourned to 15th December 1964 by the Trbiunal suo moto. On 15th December 1964 again both parties were absent without taking any step. The absence of both

parties on two successive dates of hearing i the Tribunal clearly indicates that the disp ceased to exist and no adjudication of the wanted. Accordingly, this case is to be disp by a "no dispute" award.

In the result, I make a "no dispute" award

The 16th December 1964.

S. K. RAY Judge. Seventh Industrial T

By order of the Gove S. C. MUKHERJEE, Assi

No. 6772-I.R./IR/9L-60/63.—28th Decembe Whereas under the Government of West Labour Department, Order No. 1069-L. 9L-60/63, dated the 7th March 1964, the inc dispute between (1) Messrs. Kanoi (India) Ltd., (2) Messrs. Kanoi (India) Ltd., (3) | Kanoi Tea (P) Ltd. and (4) Messrs. Hoograph Co., Assam, all having their head office Mission Row Extension Calcuttal on fi Mission Row Extension, Calcutta-1, on t hand and their workmen represented by the N Union of Tea Workers, 10 Mohan Chand Calcutta-23, regarding the issue mentioned said order, being a matter specified in the schedule to the Industrial Disputes Act, 1947 of 1947), was referred for adjudication to the Industrial Tribunal;

And whereas the said Fifth Industrial Ti has submitted to the State Government its on the said industrial dispute;

Now, therefore, in pursuance of the provisi section 17 of the Industrial Disputes Act, 1947 of 1947), the Governor is pleased hereby to p the said award as shown in the annexure here

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Kanoi (India) Private Ltd., (2) M Kanoi (India) Ltd., (3) Messrs. Kanoi T Ltd. and (4) Messrs. Hoograjuli Tea Co., / all having their head office at P-8 Mission Extension, Calcutta-1, on the one hand their workmen represented by the Na Union of Tea Workers, 10 Mohan Chand Calcutta-23. (Case No. 73 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBL WEST BENGAL.

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth Indus Tribunal.

#### Appearances:

Present for the Companies: Shri J. R. Jain, I Adviser of the Companies.

Present for the Union: Shri Nikhil Roy and Shyam Sundar Choudhury, Advocates.

industrial dispute between the d Companies and their workmen was p this Tribunal under section 10 of the Disputes Act, 1947, by the Government Bengal, Labour Department, Order I.R./1R/9L-60,63, dated the 7th March adjudication upon the issue, viz.,

ether the order of transfer of Shri Dilah.dur to Hoograjuli Tea Estate in Assam id subsequent termination of his service rejustified? To what relief, if any, is he stitled?

prence was received from Government on 1 1964 and usual notices were issued to the ng 21st April 1964 for their appearance. s entered appearance on 21st April 1964, nion filed its written statement on that srs. Kanoi (India) Private Ltd. filed a atement on 21st July 1964 and this written was adopted by Mess's. Kanoi Tea (P)
Messrs. Hoograjuli Tea Company. No
tatement, however, was filed by Messrs.
dia) Ltd., which is said to be defunct. was fixed for hearing on 23rd July 1964, hat date a joint petition was filed by the ir an adjournment on the ground that the The case likely to be settled amicably. for hearing on 10th December 1964 as no t could be made. On 10th December 1964, the parties appeared and filed a joint of compromise stating that the dispute the parties has been settled amicably out and a sum of Rs. 800 has been paid to dur in full and final settlement of all his gainst the employers. The workman, Dil received payment of the amount of in my presence and granted a receipt for The terms of settlement appears to be e and fair, and I am satisfied about the les of the settlement. The petition of use is accepted, and I pass a no dispute terms of the joint petition of compromise e petition of compromise does form part rard as Annexure A.

i and corrected by me. KHERJI, Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

December 1964.

#### Annexure A

THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

atter of an industrial dispute between s. Kanoi India (Pvt.) Ltd., and others, and workmen, represented by National Union Workers

#### And

atter of Government of West Bengal ar Department) Order No. 1069-I.R., dated farch 1964, the humble petition of the sabovenamed most respectively sheweth:

- 1. That the parties abovenamed have settled amicably and out of the Court, the dispute under present Order of Reference on the terms hereunder:
  - (a) That it is agreed that Shri Dil Bahadur will be paid a total sum of Rs. 800 (Rupees eight hundred only) by the Management in full and final settlement of all his claims including that of reinstatement or reemployment.
  - (b) That it is agreed that the above payment will be effected on 10th December 1964, in the Court of this Tribunal.
  - (c) That Messrs. Kanoi (India) Ltd. has been defunct and converted into Kanoi India (P) Ltd.

It is, therefore, prayed that this Hon'ble Tribunal be pleased to accept the compromise as fair and to pass the award in terms of above compromise in the matter of the issue under the present order of reference.

And, for this act of kindness, your petitioners, as in duty bound shall ever pray.

For the workmen: Santosh Kar. General Secretary, National Union of Tea Workers. The 10th December 1964.

For the Companies:
J. R. Jain, Labour
Adviser.
For Kanoi India (Pvt.)
Ltd.,
For Kanoi Tea (Pvt.)
Ltd.,

For Hoograjhuli Tea Estate (Pvt.) Ltd. Witness: Shyamsundar Choudhury, Advocate.

Illegible (in Hindi).
(Dil Bahadur, the workman concerned).

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 6765-I.R./IR/IIL-188(B)/64. — 26th December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 452-I.R./IR/IIL-454/62, dated the 5th February 1964, the industrial dispute between Messrs. Jenson & Nicholson (I) Ltd., P.O. Garifa, 24-Parganas, and their workmen represented by Jenson & Nicholson Staff Association, P.O. Garifa, 24-Parganas, regarding the issues mentioned in the said order being matters specified in the Second and the Third Schedules to the Industrial Disputes Act. 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tributel;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Jenson & Nicholson (I) Ltd., P.O. Garifa, 24-Parganas, and their workmen represented by Jenson & Nicholson Staff Association, P.O. Garifa, 24-Parganas. (Case No. VIII-36/64.)

### BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

#### Appearances:

For the Company: Shri R. Goswami, an officer of the Bengal Chamber of Commerce & Industries.

For the Union: Shri Nikhil Ranjan Roy, Advocate.

The Government of West Bengal by its Labour Department Order No. 452-I.R./IR/11L-454/62, dated 5th February 1964, referred to this Tribunal an industrial dispute between Messrs. Jenson & Nicholson (I) Ltd., P.O. Garifa, 24-Parganas (hereafter referred to as the Company), and their workmen represented by Jenson & Nicholson Staff Association, P.O. Garifa, 24-Parganas (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The following issues have been framed in this case for adjudication:

- 1. Dearness allowance.
- 2. Pay scale of chemists.
- 3. Special grade for senior staff (assistants).
- 4. Retiring age.
- 5. Revision of existing gratuity scheme.
- 6. Overtime allowance.

#### **AWARD**

The case of the Union in its written statement is that the Company has a factory at Garifa in 24-Parganas and it manufactures paints. It is a reputed Company employing 900 workmen. The Union alleges that the Company is financially prosperous and has a prospective future. The present dispute is raised by the Staff Association on behalf of the Factory Staff, who are monthly-rated workers. A charter of demands was submitted on 20th August 1962. There had been attempts of conciliation, but it proved abortive. The disputes are accordingly referred to the Tribunal, as the Government was satisfied about the existence of the same.

The first dispute relates to dearness; The Union claims dearness allowance aco the Bengal Chamber of Commerce rate as in paragraph 9 of its written statem Company revised dearness allowance irom 1st September 1962, but the Union accept this revision, and the dispute that he been raised was pursued.

The second dispute is with regard to of Chemists. The Union incorporated showing the comparative table of the pay the laboratory assistants and the chem laboratory assistants are getting higher; than the chemists under whom they a scale claimed for the chemists is Rs. 170 -25-375-30-525-35-700.

The third dispute is with regard to spe for the senior assistants. There is no we ture for the senior staff popularly "assistants". The assistants are appead approached the basis on different rates. The are renewed usually after every three young union claims that the assistants should regular grade and scale of pay and it Rs. 250—20—370—25—520—EB—550—30

The fourth dispute is with regard to age. The retirement age was at 55 an agreement in September 1960 it was rars under certain conditions. The main cor that all employees on reaching the age of be examined by the Company's medical o would decide whether the workman would continuance of service after attaining the An objection is taken by the Union to pulsory medical examination after attaining of 55, and claims that the retiring age raised to 60.

The fifth dispute is with regard to scheme introduced by the Company. The introduced had been on an ad hoc basis. It is one month's wages for every completed service up to a maximum of 30 years, a qualifying period shall be 10 years of sempresent, the Company is paying gratuity at to 15 days' basic pay for each year of a service.

The sixth dispute is with regard to of allowance. The present rate of overtime all is Re. 1 per hour on week days, and Rs. 2 p on Sundays and holidays. The claim prefet the Union is just the double the present Rs. 2 per hour on week days and Rs. 4 pt on Sundays and holidays.

In answer to the Union's claims, the C submitted two written statements, one of who been described as additional written statements that the Company contends that the dispute point of dearness allowance cannot be permitted be raised in view of the fact that there had tripartite agreement as embodied in Ext. I was entered into on 23rd October 1962 and up to 31st August 1964. This agreement been abrogated by the Union by a notice templated in section 13(3), clause (d), respection 19, sub-section (2) of the Industrial Act. The claim of dearness allowance according to the section 19, sub-section (2) of the Industrial Act. The claim of dearness allowance according to the section 19 also the commerce rate is also the section 19.

th regard to issue No. 2, the Company submits pay scale for the chemists should not be introduced in a contemplated in a tripartite ment, dated 17th May 1961 (Ext. B), which is up to 31st March 1966. It is contended by Company that the Union is not competent to any dispute in this respect in view of the said ment. The junior chemists are appointed r agreements which are individually made with So, there is no reason for introduction of a ar scale for the chemists.

garding issue No. 3, the Company submits that enfor staff are assistants, and are appointed on ment basis, and this is the system prevailing is Company. So, there is no reason why that m should be abrogated and replaced by a ar scale.

respect of retiring age, the Company submits the condition of medical examination on ning ehe age of 55 years for continuance in ce should be maintained. It also contends the age of retirement should not be raised to

garding gratuity, the Company's case is that gratuity scheme which it has introduced is fair, and does not permit any revision or w by the Tribunal.

regard to overtime allowance, the Company s that the allowance that is being given for ime work is quite just and sufficient.

#### Decision

w I will take up the issues one by one.

#### No. 1-Dearness allowance

paragraph 9 of its written statement, the Union the existing rate of dearness allowance at nt admissible to the workmen and it came into with effect from 1st September 1962 on on. The present scheme of dearness allowis quoted by the Union as follows:

Dearness allowance per month.

	_	Rs.
Salaries up to Rs. 99	:	<b>70</b> .
salaries from Rs. 100-174	:	88.
Salaries from Rs. 175-299	:	105.
Salaries from Rs. 300-499	:	132.75
Salaries over Rs. 500	:	188.75

c Union in the instant case claims dearness unce according to Bengal Chamber of Comerate, which is higher than the rate now ssible to the workmen. This claim is embodied tragraph 10 of the Union's written statement. Union further adds that Messrs. British Paints Shalimar Paints pay dearness allowance to workmen according to the scheme of Bengal abort of Cambarca.

A preliminary objection is raised on behalf of the Company that revision of dearness allowance is madmissible in view of the fact that a tripartite agreement on the subject was entered into on 23rd October 1962 (Ext. A). The agreement (Ext. A) accordingly calls for perusal. It is signed by the Conciliation Officer as well as by the Company's representative, and the signatory to this agreement on behalf of the Union was the Robbialac Works Employees' Union. The Union which is representing the workmen before this Tribunal in this reference is Jenson & Nicholson Staff Association. It is a different Union. Reliance is placed on behalf of the Company upon a decision reported in F.L.R. 1960, Supreme Court, page 411. In that decision section 18 of the Industrial Disputes Act was analysed. Section 12, sub-section (3), provides as follows:

- A settlement arrived at in the course of conciliation proceedings under this Act or an award of a Labour Court, Tribunal or National Tribunal which has become enforceable shall be binding on—
- (a) all parties to the industrial dispute;
- (b) all other parties summoned to appear in the proceedings as parties to the dispute, unless the Board (Labour Court, Tribunal or National Tribunal), as the case may be, records the opinion that they were so summoned without proper cause;
- (c) where a party referred to in clause (a) or clause (b) is an employer, his heirs, successors or assigns in respect of the establishment to which the dispute relates;
- (d) where a party referred to in clause (a) or clause (b) is composed of workmen, all persons who were employed in the establishment or part of the establishment, as the case may be, to which the dispute relates on the date of the dispute and all persons who subsequently become employed in that establishment or part.

At page 413 of the reported judgment, Gajendra Gadkar J. discussed the scope and effect of operation of section 18. In the reported case, there was a settlement through conciliation of a dispute with the Employees' Union and in that connection his lordship observed as follows:—

"In other words, there can be no doubt that the settlement arrived at between the appellant and the Employees' Union during the course of conciliation proceedings on 25th February 1954 would bind not only the members of the said Union, but all workmen employed in the establishment of the appellant on that date. That inevitably means that the respondent will be bound by the said settlement, even though they may belong to the rival Union."

In the instant case, it is argued on the side of the Company that as there had been a settlement duly entered into and signed by the Rabbiallac Works Employees' Union, all the workmen of the Company are bound by that settlement, and under the terms of the settlement, the question of decreases allowance.

cannot be raised before 31st August 1964, or unless the settlement is cancelled in the manner as provided in section 19, sub-section (2), of the Act by service of a notice. The learned advocate for the union repeals this argument by saying that Rabbiallac Works Employees' Union represented the dailyrated workers, while the present dispute espoused by the staff association for the monthly-rated workers. It is the evidence of P.W. 1 Shri Benoy Krishna Bhattacharya on behalf of the Union that Rabbiallac Works Employees' Union represented the daily-rated workers of the factory. The daily-rated workers form a different category from the monthly-rated workers who are represented in this reference by the Staff Association. The Staff Association is admittedly a union for the monthly-rated workers who constitute a different category, altogether. The Rabbiallac Works Employees' Union did not represent the monthly-rated workers of the factory. It is significant to note that both the Unions were in existence at the time the said agreement (Ext. A) was arrived at. The Staff Association was formed in July 1961 and on 20th August 1962 it placed a charter of demands before the Company. The present reference arose out of that charter of demands, as conciliation failed in this respect. The case that is cited before me on behalf of the Company has no bearing upon the facts of the instant The agreement that was entered into was on behalf of the daily-rated workers by the Rabbiallac Works Employees' Union, which admittedly did not represent the case of the monthly-rated workers. The monthly-rated workers accordingly are not bound by that agreement. The provisions of section 18 cf the Act cannot be attracted in support of the plea of bar in the instant case. The learned Advocate for the Union has placed before me a case reported in 1961 L.L.J. II page 124 where this question was in a way gone into and discussed in the judgment of Gajchdra Gadkar, I. There were two categories of employees in the Oil Companies of the reported case, namely, clerical staff and operators. The two categories of workmen used to be represented by two different Unions, and the Company used to enter into settlement separately with the two Unions. There was a reference by the operatives only. There into settlement separately with the two Unions. There was a reference by the operatives only. The Industrial Tribunal allowed the representation of the clerical staff also. It was held that the Industrial Tribunal could not widen the scope of reference by extending it to the clerical staff. The indication in the judgment is obviously that since the reference was at the instance of the operatives through their Union, the case of the clerical staff represented by another Union could not be considered by the Tribunal. So, there is no reason to say that the agree-ment which was entered into by the Rabbiallac Union for the daily-rated workers would also bind the monthly-rated workers who are separately represented by a different Union, namely, Staff represented by a different Union, namely, Staff Association. So, the present reference with regard to dearness allowance cannot be held to be bad, and the preliminary objection raised by the Company on this score stands rejected.

Now I will consider the claim of dearness allowance on merits. The Union claims Bengal Chamber of Commerce rate. The Bengal Chamber of Commerce rate in respect of dearness allowance is admissible to the workman employed in almost all important offices in Dalhousie Square area. The category of workmen whose dispute is raised in this reference are employed at Carifa in 24-Parginas

which is in the industrial belt in the sub-Calcutta. On the side of the Company it is that since the region in which this industry is I is at a long distance from Calcutta, the Chamber of Commerce rate should not be ex to the category of workmen employed there. Union submits that the industry located in being in the suburbs of Calcutta and in the trial belt of greater Calcutta should be considered in the Calcutta and in the considered in the Calcutta and in the considered in the Calcutta and in the C located in the Calcutta region. This argum not impressive. I am unable to say that Gan be called a part of Calcutta. The Bengal Ch of Commerce scheme intended for the C region, particularly Dalhousie Square area, be extended to a factory in Garifa on the view Garifa is to be considered as a part of Calcutt Bengal Chamber of Commerce Scheme envis liberal scheme of dearness allowance, and the nal should be reluctant to extend the scheme plea advanced by the Union that Garifa should be union to considered a part of greater Calcutta. The r dearness allowance that is being given by the pany cannot be said to be unfair as such onus is upon the Union to prove that inc dearness allowance is admissible to the wor If the Tribunal is to decide the adequacy of ness allowance, the extent of rise in the cost of index should be placed before the Tribunal a as the financial capacity of the concern an rates of dearness allowance which other factor the region are paying. On determination ( above aspect, revision of dearness allowance c resorted to. The financial capacity of this co does not need any consideration, in view of th that it is not pleaded on the side of the Col that as a unit of the industry it is not capa allowance according to lammerce Scheme. The fin paying dearness Chamber of Commerce Scheme. The fin incapacity is not pleaded. But in considering question of dearness allowance, the capacity individual unit to pay is not the only consider The capacity of the industry to pay does not the capacity of a particular unit only in a s region. The capacity of the industry to pay s be considered in respect of the paint industry i region as a whole. The industry-cum-region to should be given due consideration in revising ness allowance. A fair cross-section of the incis to be taken. The principle has been discuss several cases including the case reported in L.L.J. I page 431. The Union, however, has I before me the following evidence on this Exhibit 65 is a document showing that the I Paint factory located in Botanical Gardens, Cal pays Bengal Chamber of Commerce rate of de allowance to all its categories of workmen. bit 64 is a document showing that Shalimar I factory located in Howrah, which is another in ant paint industry, pays Bengal Chamber of merce rate of dearness allowance. The I Oxygen which is located in Calcutta also pays ness allowance according to Bengal Chamb Commerce rate. This is also the case in resp Gramophone Company and Jessop Factory (an needing concern) which are located in Dum
It may be mentioned here that none of these
cerns are located in Garifa or in close prox thereof. The union wants me to rely upon documents in support of their claim for dea allowance at Bengal Chamber of Commerce rate is significant to note that Garifa is far away the factory of Shalimar Paint or British Paint.

Court laid particular emphasis on the ind I am unable to say that Garifa and constitute the same region for the purpose ess allowance in this case. In Greaves ase reported in 1964 L.L.J. I, page 342, the Court laid particular emphasis on the ide of the industry-cum-region formula. It duty of the union to produce evidence as te of dearness allowance which is admissible forkmen employed in other industries in gion. Garifa is close to Naihati and it is trial area. There are numerous industries gion. In the absence of any evidence as to of dearness allowance admissible to the employed in other industries in that am unable to pronounce that the dearness which is being paid by the present Comits workmen is particularly low and unfair ires revision.

rned Advocate for the Union has criticised or system of dearness allowance now given tompany to its workmen as set forth above. The found in paragraph 9 of the written tof the Union. It is Rs. 70 up to a salary 9, Rs. 88 up to a salary ranging from 174 and so on. Over salaries of Rs. 500 or dearness allowance is Rs. 188.75 P. per I cannot say at once that this ad hoc paydearness allowance is low or unfair. It may reded that dearness allowance should be the cost of living index, but in the absence vidence on this score, I am unable to revise en' system of dearness allowance in the Claimed by the Union. In the result, the Chamber of Commerce rate of dearness e is not admissible to the workmen I in the factory of the Company at Garifa.

#### . 3—Special grade for senior staff

regard to special grade for senior staff, the laims the following grade: Rs. 250-20-370-B-550-30-760. This can be found in paraof the written statement of the Union. On the Union it is urged that there is no wage for this category of workmen, and the arbitrarily fixes their salary varying from o person without paying any consideration rinciple of wage fixation. The result of this he wages of this category of workmen vary n to man. The Union claims that the wages category of workmen (senior staff) should ardised with an adequate grade and scale of ac learned representative for the Company. the introduction of any wage structure for or assistants, on the ground that they are reement every three yeas after, and under agreement their pay is fixed on individual ssment with particular regard to efficiency.

Apany placed before me some cases of senior its appearing in Ext. G. After serving severs as ordinary clerks, all employees are proto the rank of agreement assistants, and at me they are given contract of service for ears. In one case, I find that the contract rted at Rs. 300 and in another case at Rs. 245. third case, it was at Rs. 200. The starting of the senior assistants obviously varies from

man to man. They constitute a special category, and their work is more or less the same. remains that the junior clerks get the rank of senior stan not after any specified years of service, and the starting salary of the senior staff is accordingly bound to vary. So, to regularise all these anomalies, I am inclined to introduce scale and grade of pay for the senior staff. The minimum which I will fix for tne senior assistant would be the minimum for him independent of the stage at which he entered service as such. In other words, it would be independent of nis promotion to the rank of senior assistant from the position of a junior clerk. There is one case of Shri R. K. Sen before me who was appointed in 1955 and got contract in 1960 on promotion to the rank ot senior assistant after having served for five years in a junior position. In his case, the starting salary as senior assistant was Rs. 200.

I think, the starting salary of the senior assistant should be Rs. 200. Increment is allowed usually at the rate of Rs. 25 and in some cases at Rs. 15. There should be uniformity in cases at Rs. 15. There should be uniformity in increment and in my opinion it should be Rs. 25 per year till the maximum is reached. On the point what should be the maximum, the Company stated that the maximum should not exceed Rs. 400. The Union submitted a statement showing that assistants are paid Rs. 500 and above in several cases. The maximum of he senior assistants, in my opinion, should be Rs. 600 and it would be reached in 16 years. In fixing the pay scale for the senior assistants, I have taken into consideration the fact that they are mostly appointed on promotion as I find from the chart (Ext. G-1), and the maximum should be reached in course of 15/16 years. The scale of pay which I introduce for the senior assistants will accordingly be Rs. 200-25-600.

In fixing the wage structure for the senior staff, I have taken into consideration the existing wages which are given by the Company under agreement, and I am of opinion that the Company would be in a position to bear the financial burden on this account. The Union could not place before me any comparable concerns of Naihati region where the present factory is located. It is well settled that wages including wage scales are fixed on regioncum-industry basis. There is no other paint industry in this region, and the wage structures of other industries in the region are not also placed before me. In the Greaves Cotton case reported in 1964 L.L.J. I, page 342, emphasis has been given to the region part of the industry-cum-region formula. Where the number of industries of the same kind in a particular region is small, it is the region part of the industry-cum-region fomula which assumes importance. In the present case, the Union could not place before me any other comparable concern of other industries in that region. Under the existing arrangement the increment that is given to senior assistants is Rs. 25, and it is at least in the case of Shri R. K. Sen and Shri J. L. Das as appearing in Ext. G. Now the question is how the persons already under agreement would be fitted to the new wage structure which I have introduced and on what point of time the wage structure would come into operation. In my considered opinion, the exist-ing agreement would be binding upon the parties until the terms of the agreements come to an end. As soon as the terms of agreement expires, each individual would be fitted to the new scale at the next higher stage on the date on which his term of contract expires. The new wage structure is to be implemented on and from the 30th day of the publication of this award in the "Calcutta Gazette".

#### Issue No. 2-Pay scale of chemists

Now I will take up issue No. 2. The Union complains that the pay of the chemists is particularly low. The chemists play a responsible part in the manufacture of paints. The scale of pay claimed for the chemists is: Rs. 170-20-250-25-375-30-525-35-700. Their present pay structure can be found in paragraph 11 at page 6 of the Union's written statement and it is as follows:

Rs. 82—1st 6 months.

Rs. 94—2nd 6 months.

Rs. 105-2nd year.

Rs. 131-3rd year.

Rs. 146-4th year.

On agreement increment at the rate of Rs. 15 per year (agreement sometimes at Rs. 176 in a very few cases).

On the side of the Company, it is urged that the Union is not entitled to raise the dispute in respect of the chemists in view of the agreement, dated 17th May 1961 (Ext. B). I will now turn to Ext. B. By that agreement, the wage scale of the daily-rated workmen and staff at Naihati factory was revised. It was an agreement, dated 17th May 1961, and at that time the Rabbiallac Works Employees' Union was the sole Union in existence, and it was representing all the workmen including the category of workmen who have raised the present dispute. The Union in the instant case would be debarred from raising the dispute, if the Company can show by that agreement (Ext. B) that the wage scale of the chemists was revised. The agreement itself speaks to the contrary. The relevant portion of the agreement may be quoted here:

"The junior chemists have been omitted as they will in future be treated as assistants."

This appears at page 4 of the agreement. By the use of the word "omitted", it is argued on the side of the Union that the case of the junior chemists did not find place in the agreement, and the chemists' case was considered or embodied not in mere fact agreement. The future the chemists would be treated as assistants cannot be construed as revision of the wage scale of the chemists embodied in the document. only conclusion would be that the case of the chemists do not form any part of the agreement. It was mere a promise to treat the chemists on the footing of assistants, and that also does not connote introduction of any particular grade or scale of pay for the chemists. The Company argues that it was an agreement that the chemists would be treated as assistants, and in view of the agreement no scale of pay was prescribed for the junior chemists. I cannot accept this contention of the Company. By the use of the word "omitted," the dispute regarding the junior chemists stood outside the scope of the settlement arrived at by Ext. B. The Union is, therefore, entitled to raise the dispute in respect of the chemists,

and the agreement (Ext. B) cannot be pleaded to the same.

It is on records that the chemists are appoi six months' probation and then confirmed continue to be in service on the basis of agn executed from time to time usually at an int three years. The Union is opposed to the agbasis which obviously varies from chem chemist. There is no uniformity in those ments. Some chemists get favourable sta liberal rate of increment, while others do no Union canvases introduction of a regular pay for the chemists with minimum and m and the stages for reaching the maximum. objected to by the Company on the plea that opposed to the prevailing practice and we detrimental to the efficiency of the staff. T ment seems to be that efficient men are given able terms in the agreement, while the less people get unfavouable terms. I am not in with this argument of the Company. E depends more upon a regular scale than discriminatory agreement, which are liable influenced by considerations, other than e alone. Regular scale and grade leading to and prospect provides a guarantee for more r and efficiency in service. There is no before me to prove that individual job assess made in respect of the chemists for the pur agreements. The evidence of O.P.W. 1 Shi Krishna, Administration Officer of the Compai not anywhere show that favourable terms o ment are offered on the basis of individual job ment to support each term of agreemnt. It is n ever, impracticable, but there are no records port the argument that individual job assess made strictly in terms of efficiency. Industr pute and discontentment obviously come i field as a result of disparity in the terms of ments. If a senior and equally efficient in gets lower emolument than his junior, dissatu is inevitable, and the result would be an in dispute. The Industrial Tribunal should inte order to eliminate the industrial dispute as practicable, and introduce a system which bring harmony and peace in the industrial am therefore in favour of introducing a gra scale of pay for the chemists, not leaving the entirely at the sweet will of the management terms of pay on agreement basis.

The next question is what should be the and scale of pay. The industry-cum-region comes into the picture in the fixation of wage It is reported in several decisions includin L.L.J. I, page 431, that the capacity of the indi pay is to be considered, i.e., the capacity of the industry in a particular region. It is not the facapacity of the instant Company to bear the of wage scale which alone falls to be considered financial capacity which requires consideration be in reference to the whole industry that is no for industrial harmony and peace. If, howe the same region no other paint industry is other industry of that region are to be conside comparison, and a fair cross-section of the il should be taken. The Union could not submit me that any other paint industry in that region other industry of that region pays a grade an which would serve as a comparison for the

would propose to introduce in this Company. ides and scales of pay of British Paints, Paints, Jessop and other factories which are ited in the Garifa region cannot be taken into ration for the purpose of comparison. I would, e, prefer introduction of a grade and scale of the chemists in the present case on a scruthe agreements which are being given by the 1y to different chemists, taking into con-on both favourable and unfavourable terms loyment. The present practice of continuance ice under terms of employment varying from to person should be discontinued, and a of uniformity should be introduced in order ity the legitimate aspirations of all the s. A few cases of agreements in respect of K. Mullick, Sunil Kumar Chatterjee, Suresh a Dalul, P. K. Mitra, R. N. Banerjee and Kumar Das, who are chemists, have been y the Company. On a scrutiny of their con-ay, it can be gathered that contract is given at Rs. 146, and sometimes at Rs. 150 at the evel. Before contract, the chemists get a very y -the starting salary varying from Rs. 80 to Usually, it is Rs. 82. The Union quoted the ım salary of the laboratory assistants as Rs. 95 May 1961. The chemists are superior to ory assistants, and as such they must get a initial pay, at least they should get above. The starting salary of the chemists should

The starting salary of the chemists should my judgment, Rs. 110. It is quite reasonable e chemists should get Rs. 15 more at the start ie laboratory assistants who are junior to them. vill be on probation for six months only. Constant of the standard of efficiency which is d by the Company. On being confirmed, the ts will get an initial salary of Rs. 155 in all

next question is what should be the maximum the chemists and the manner of reaching the I find from the quotations filed by the Comhat at the start, the increment is Rs. 15 annu-At the time of renewal of contract after three service, the chemist is given an increment of almost in all cases and the salary starts at 0 in the fourth year of his service. In conwith this practice, the initial increment of emist should be Rs. 15 for the first three years, t he would draw Rs. 200 at the end of first years' service after confirmation. In order te chemist would get Rs. 200 at the beginning rth year service, I have fixed the initial salary 155 and have given annual increment of a figure of Rs. 15 so that at the end of the service, the chemist would reach Rs. 200 in anner under the agreement. Thereafter, the ent should be Rs. 20. I have taken into conion the fact that the Company after three of service under contract grants a start at 0 and thereafter allows increment at Rs. 20 This increment of Rs. 20 will continue years until the chemist reaches Rs. 400. ifter, the increment would be Rs. 25 per year. ompany has not produced any evidence as to te of increment of chemists who have put in ears of service. The Union submitted a stateshowing that a good number of chemists are Rs. 400 and some are getting Rs. 500 and ipwards. Considering all the circumstances, I

am in favour of fixing the maximum at Rs. 550 for the junior chemists. The rate of increment would the junior chemists. The rate of increment would be Rs. 25 per year after Rs. 400 is reached. The scale of pay for the chemists should accordingly be as follows: Appointment on probation at Rs. 110 and confirmation after six months in the scale of Rs. 155-15-200-20-400-25-550. The maximum would be reached within a period of 19½ years after appointment. This, in my opinion, would be a fair scale for the junior chemists, and there would be no bar to the Company's allowing any special pay to any particular chemist. In fixing the wage scale for the chemists, I have taken into consideration the Company's existing pay scale under agreement system, and have given due consideration to the fact that it would not involve any particular Company. financial burden upon the

Now I will come to the question as to how the scale is to be given effect to. In my considered opinion, the agreements are binding on the parties so long as they are in force. An individual chemist would come under the new scale which I am framing on the day following the date of expiry of his existing contract, and he would be fitted to the stage next higher to the actual pay he would be drawing on that day. This part of my award will have effect on and from the 30th day of its publication in the "Calcutta Gazette".

#### Issue No. 4-Retiring age

With regard to retiring age, the Union complains that the Company has no age of retirement, and that with effect from 1st September 1960 all employees on attaining the age of 55 were asked to subject themselves to medical examination for continuance in service. Extension thereafter would be for one year, and in the same manner one would continue in service till he reaches the age of 58. The Union objects to this clause and claims that the age of retirement should be raised to 58 years without any restriction, and that if any employee is found unfit after 55 it was open to the Company to ask him to appear before a medical board for testing his fitness. Compulsory medical examination after attaining the age of 55 as at present should be discontinued. Moreover, the Union claims that the age of retirement should be raised to 60. The Supreme Court considered the question of retiring age in Balmer Lawrie's case reported in 1964, 8 F.L.R., page 112, and also in the case of Guest Keen Williams reported in 1960 S. C. R., page 348. In the case of Balmer Lawrie which followed the case of Guest Keen Williams, the Supreme Court felt that the time had come for increasing the age of retirement in the case of clerical staff and the subordinate staff from 55 to 58. The Supreme Court, however, had no occasion to consider the case of operatives in that case. There is no reason why the operatives should stand on a different footing. Considering the fact that the general life of the people as well as longivity had increased mainly as a result of welfare measures taken by the State and also because more scientific medicine is being made available to the people in our country, the age of retirement should be raised, as a matter of principle, to 58. If, however, a particular employee becomes unfit or loses efficiency for any physical or mental retardation, it is open to the Company to ask him to appear before the medical board for obtaining a certificate of fitness. In case the medical board finds that a particular employee is unfit, it is open to the Company to terminate his service or take any other appropriate action which is permitted under the standing orders. The retiring age is accordingly raised to 58, and the workmen would not be required to appear for medical test on attaining the age of 55 as a matter of rule and compulsion. The standing orders of the Company stand modified accordingly.

#### Issue No. 5

The Company has in force a scheme of gratuity, and it has been revised on 21st March 1960. The gratuity scheme which has been introduced by the Company is on ad hoc basis. The claim is that for all categories of workmen gratuity should be paid at the rate of one month's wages for every completed year of service up to a maximum of 30 years. The present scheme of gratuity is embodied in Ext. F. The present system of gratuity is 15 days' wages for every year of completed service, and it is payable after minimum service of 15 years. Payment of gratuity is made up to a maximum service of 30 years. I am told that in the maximum 15 months' wages at the rate last drawn are paid as gratuity. The Union claims that one month's wages for every year of completed service should be paid as gratuity, and the employees would be entitled to it on completion of 10 years' service. The learned Advocate for the Union quoted the case of Balmer Lawrie wherein the Supreme Court recommended payment of one month's wages as gratuity per year of completed service. That was with regard to an individual unit. For the purpose of gratuity also, the region-cumindustry formula should apply. There is no other industry in the region, as stated by the Union, giving gratuity at a rate higher than that of the present Company. In the absence of any evidence, I should accept the gratuity scheme now in force in the Company as fair and reasonable. This issue is decided accordingly.

#### Issue No. 6

With regard to overtime allowance, the present rate is Re. 1 per hour on week days and Rs. 2 per hour on Sundays and holidays. The Union claims that this rate should be doubled. The Company's learned representative submits that the Company would have no objection if the rates are enhanced by 50 per cent. I accept this view and raise the overtime allowance in the following manner. Rs. 1/8 per hour on week days and Rs. 3 per hour on Sundays and holidays should be paid as overtime allowance by the Company, and this will come into operation with effect from the date of the award.

This is my award.

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 17-12-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 6817-I.R./IR/8L-56/63.—30th December—Whereas under the Government of West Be Labour Department, Order No. 898-I.R./IR 81 03, dated the 29th February 1964, the inda dispute between Messrs. Shri Sri Lokenath C Mills Ltd., 63 Radha Bazar Street, Calcutta-1 (at Baruipur, 24-Parganas), and their work represented by Shri Sri Lokenath Cotton 1 Workers' Union, P.O. Baruipur, district 24-Pargaregarding the issues mentioned in the said 0 being matters specified in the third schedule to Industrial Disputes Act, 1947 (XIV of 1947), referred for adjudication to the Second Indus Tribunal;

And whereas the said Second Industrial Trib has submitted to the State Government its aware the said industrial dispute;

Now, therefore, in pursuance of the provision section 17 of the Industrial Disputes Act, 1947, of 1947, the Governor is pleased hereby to put the said award as shown in the annexure here

#### **ANNEXURE**

In the matter of an industrial dispute ben Messrs. Shri Sri Lakenath Cotton Mills Ltd Radha Bazar Street, Calcutta-1 (Mills at Bapur, 24-Parganas), and their work represented by Shri Sri Lokenath Cotton Workers' Union, P.O. Baruipur, dis 24-Parganas. (Case No. VIII-62/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

#### Present:

Shri A. P. BHATTACHARYA, Judge, Seco Industrial Tribunal.

#### Appearances:

For the Company: Shri N. K. Mukherjee, Advo For the Union: Shri Patit Paban Pathak.

The Government of West Bengal by its La Department Order No. 898-I.R./IR/8L-56/63, d 29th February 1964, referred to this Tribuna industrial dispute between Messrs. Shri Sri I nath Cotton Mills Ltd., 63 Radha Bazar St Calcutta-1 (Mills at Baruipur, 24-Parganas) (he after referred to as the Company), and their workers' Union, P.O. Baruipur, district 24-Parg (hereinafter referred to as the Union), for adjuttion under section 10 of the Industrial Disputes

The following issues have been framed in case for adjudication:

- 1. Grades and scales of pay.
- 2. Dearness allowance.

#### AWARD

The written statement of the Union disclose following facts. The Company is a cotton it unit which does processing alone, i.e., dyeing, bk ing and finishing of cotton textiles. There is spinning or weaving department and it is is

edged cotton textile mill. The total number of oyees are 114. The minimum total emolument a worker is Rs. 1.62 P. per day, which works to Rs. 42.25 P. per month of 26 working days. workmen, according to the Union, are not geteven the minimum subsistence wages. A ter of demand was submitted on 2nd April 1963 ing grades and scales of pay as well as dearness sance.

the Company filed a written statement in answer the Union's claims. It is contended that the is a processing mill having no spinning and ing departments. The only work that is done is mill is bleaching and dyeing. The Company at all prosperous, and to show the financial ition of the Company balance-sheets were used. The Company is not a unit of the Cotton ile Industry in West Bengal, and as such the ibus Cotton Textile Award has no application. The charter of demands could not be met the Company as its financial condition did not

#### Decision

ro issues have been referred to this Tribunal, grades and scales of pay as well as dearness rance. The Union alleges, inter alia, that there is grade and scale of pay nor separate dearness rance in this Company and that the minimum is naid are Rs. 42.25 nP. per month of 26 days. Present wage chart of the Company is Annexure of the Union's written statement. The claim is Company is embodied in the Charter of ads, copy of which is Annexure "C" to the en statement of the Union. The Annexure "A" a detailed list of 114 workmen showing their int emoluments. The chart of claim Annexure describes 51 categories and gives details of n's scales of pay separately. It is a long chart I need not repeat the same. The Union comsthat at present there is no separate dearness rance, and wages are paid arbitrarily at various

te Company's main plea is that the burden of ide and scale and of dearness allowance cannot nosed upon the Company whose financial posias appearing from the balance-sheets, is far satisfactory. There have been loss in several up to 1960. In 1961 the Company earned at of roughly Rs. 24,000. In 1960 and 1962, at of roughly Rs. 11,000 had been earned. The years did not yield any profit. The Company started in 1957. Against this background, the pany cannot bear the burden of any wage ture which may be imposed by the Tribunal.

to the nature of work done in this mill, there controversy. It is not a textile mill though known as Lokenath Cotton Mills. The only which is undertaken in this concern is that ceives bales of textiles from outside for the ose of processing. The work that is done is ig, bleaching and finishing which is known as saing. There is no spinning or weaving runent. I cannot, therefore, characterise the as a cotton textile mill. The first claim need on the side of the Union is that the wage scale of Cotton Textile Awards should be used upon this Company. The Cotton Textile

Award has been filed and it shows a minimum wage of Rs. 92.75 nP. According to the evidence of P.W. 1 Shri Paresh Ch. Nandi, this Company pays total wages of Rs. 2 per diem, that is, Rs. 52 per month or 26 days. I am unable to accept this contention put forth on the side of the Union. The Cotton Textile Awards do not apply to this industry which is of a peculiar nature.

The Learned Representative for the Union has also placed before me the Omnibus Awards of Engineering Industries and Jute Industries. In the Engineering Awards the minimum wage has been fixed at Rs. 102.80 nP. per month of 26 days. In Jute, it is Rs. 86.50 nP. for the same. Now, the Engineering Awards or the Jute Awards cannot be made applicable to this industry as it is of a different nature altogether. I cannot, therefore, entertain this part of the Union's argument.

The issues raised are of introduction of a new scale of wages and dearness allowance. There is no scale of wages or dearness allowance prevailing in the Company. It is, therefore, a case of introduction of a scale of wages as well as a scheme of dearness allowance. The principles of introduction of a wage structure in a Company are, more or less, well-settled. The Hon'ble Supreme Court has laid down the principles in various cases. The capacity of a industry to pay is to be considered. By the said expression it is not the financial capacity of this particular concern which alone should be considered. The capacity of an industry as a whole in the region has to be received consi-The wage structure of comparable concerns in that region should be taken into consideration for the purpose of fixation of wage scales. The present concern is a mill which does processing of textiles alone and it is located at Baruipur area. It is, therefore, the duty of the Union to produce before the Tribunal, the wage structures of this type of industries in the said region. If the Union contends that no such industry exists in that area, the wage structures of other industries of that region are to be produced before the Tribunal for the purpose of comparison in order that the capacity of the industry to pay may be determined. The region-cum-industry formula should be applied. The Union has not produced any evidence whatsoever to prove the prevailing wage structures of similar industry in that region. The question as to which concerns are comparable concerns has been answered in the Balmer Lawrie's case reported in 1964 L.L.J., Vol. I, page 380. The Hon'ble Supreme Court has further observed that fixation of wage scales should not be made on the oral interested testimony of parties. It should be determined on the basis of documentary evidence. The principles have also been laid down in Jessop case reported in 1964 L.L.J., Vol. I, page 451. In Greaves Cotton case, the Hon'ble Supreme Court gave emphasis to the region part of the region-cum-industry formula. A fair cross-section of the industry is to be taken into consideration. In the absence of any evidence, as to comparable concerns in that region, I am unable to introduce any wage structure in this Company, or any dearness allowance which is also governed by the same principles.

Next, the learned representative for the Union raises the question of minimum waters before me. The issue is not specifically of minimum wages, but

I cannot but concede that the question of minifum wages is involved in the issues referred to the Tribunal. The Union is, therefore, entitled to urge the claim of minimum wages in this very reference. The Union contends that a minimum wage of Rs. 82.60P. per month should at least be introduced, and this is embodied in paragraph 5 of the Union's written statement. The awards and recommendations, etc., quoted by the Union in paragraph 4 of its written statement cannot exactly form the basis of minimum wages for this Company, which is of a different nature. The Minimum Wages Act does not coven this particular industry. But the learned representative for the Union argues that the need-based minimum should be given as wages to the workmen. He relies upon the recommendations of various Wage Boards under the Minimum Wages Act, 1948. This industry does not come within the Min mum Wag s Act. The statutory minimum wages fixed for the industries covered by Minimum Wages Act cannot be taken as basis for concluding that the said minimum wages should be introduced in this Company. The statutory minimum wages have no application to this industry. Shri Pathak, the learned representative of the Union, urges that a family should be considered as consisting of three units and the several items of expenditure including food should be calculated on that basis and the food value is to be calculated on the basis provided in the Health Bulletin by Dr. Aykroyd. I am unable to accept this contention. On a calculation on the basis of Dr. Aykroyd's formula, the minimum wages would go above Rs. 100 per month. Minimum wages have not been defined anywhere nor there is any conclusive data on which it can be arrived at. Still, however, the wages paid by the Company, i.e., Rs. 52 per month, must be held to be below the subsistence level of minimum wages according to any standard. The 3-unit family must be accepted. The minimum requirement of food, i.e., rice, dal, oil, vegetables would at least entail an expenditure of Rs. 30 to Rs. 40 for a family. All other expenditures cannot be covered within the compass of Rs. 12. There has been rise in the cost of living index, and the rise is simply alarming. It is, however, expected that the rise in price would be checked in due course, and circumstances wou'd be created for a downward trend. In considering the question of minimum subsistence level of wages, the financial capacity of the unit is not of importance. The industry has no right to exist unless it pays to its workmen the subsistence level of minimum wages. The Company's financial position still, however, requires probing. The balance-sheets of the Company have been filed and exhibited in this case. A summary of the balance-sheets can be found in Ext. B. It shows that the Company was started in 1957. It had no profit for three years. Then it earned a profit of Rs. 10 000 in 1960. In 1961 the profit was about Rs. 24,000. In the next year, i.e., in 1962 the profit of Rs. 10.000 was earned. In 1963 there was no profit. No dividend has been declared by the Company. The work of the Company solely depends upon the supply of textiles. P.W. 1 Shri Paresh Nandi himself admits that the supply of textiles fluctuates, and at the time of short supply, the production goes down. He further adm to that in November 1964 the production went down. Still, however, the Company entered into an agreement on 26th September 1964 (Ext. A) for payment of

incentive bonus on the basis of production, T having considered the financial capacity of the C pany and having regard to the fact that some pro were earned in some years and also giving due on deration to the fact that the minimum wage Rs. 52 per month appears to be below the subsiste level by any standard or measure of subsistence am inclined to hold that the minimum wage in a industry should at least be Rs. 2.25P. per day, there should not be any wage below this sum day. According to minimum wage of Rs. 2.25P. day, the total minimum wage per month for 26 wo ing days would be Rs. 58.50P. I fix this amount the minimum wages per month in respect of t Company. No separate allowance or grade and st of pay can be allowed in view of the present fin cial condition of the Company or on a conspec of the financial capacity of the industry to pay region-cum-industry basis. The only relief to wh the workmen are entitled in this reference is that it will get minimum wages of Rs. 58.50P. per month 26 working days. The workmen who are gett less than this amount would be entitled to get from 1st of January 1965. The workmen who wages exceed the above minimum would not entitled to any relief. The financial burden on t Company on this account would not be very mu as there are only a few workmen who are getti wages below the minimum wages fixed by me, a this will be appearent from the Union's chi (Annexure A to its written statement). This chi is, however, modified by the evidence of O.P.W. Shri Chatterjee inasmuch as he stated that present new hands were being recruited at the n of Rs. 2 per diem. This is my award which is to implemented within 30 days of its publication in t "Calcutta Gazette".

Dictated and corrected by me.

A. P. B.

A. P. BHATTACHARYA, Judge, Second Industrial Tribus 16-12-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Set

No. 6820-I.R./IR/11L-129/63. — 30th Decemb 1964.—Whereas under the Government of We Bengal, Labour Department, Order No. 5103-I.R. IR/11L-129/63, dated the 14th December 1963, d industrial dispute between Messrs. J. P. Singh Sons, Railway Contractors, Howrah Parcel, Hown (Head Office: Messrs. J. P. Singh & Sons, Railway Contractors, South Dhadka, Asansol), and the workmen represented by the Railway Godof Workers Union, 4 Nityadhan Mukherjee Rost Howrah, regarding the issue mentioned in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a matter specified in the second schedule order being a schedule order being

hereas the said Fifth Industrial Tribunal has to the State Government its award on the strial dispute:

therefore, in pursuance of the provisions of mererore, in Judistrial Disputes Act, 1947-17 of the Industrial Disputes Act, 1947-1947), the Governor is pleased hereby to he said award as shown in the annexure

#### ANNEXURE

latter of an industrial dispute existing een Messrs. J. P. Singh & Sons, Railway ractors. Howrah Parcel, Howrah (Head e: Messrs. J. P. Singh & Sons. Railway ractors. South Dhadka, Asansol), and their men represented by the Railway Godown kers Union, 4 Nityadhan Mukherjee Road, rah. (Case No. 308 of 1963.)

#### THE FIFTH INDUSTRIAL TRIBUNAL. WEST BENGAL

#### Present:

. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

for the Company: Shri Bisvanath Ash, acate.

for the Union: Shri R. C. Sharma, Secreof the Union.

ndustrial dispute between Messrs. J. P. Sons and their workmen was referred to nunal under section 10 of the Industrial Act, 1947, by Government Order No. 5103-11L-129/63, dated the 14th December 1963, lication upon the following issue:

#### Issue

her the termination of services of the followworkmen is justified? To what relief, if y, are they entitled?

hri Barmeswar Rai. (alpanath, Imir Rov. icshab Bharati. Mahenura Bharati. laghunath Rao. lam Naresh Goala. ihola Jaday. fotafer, and Judh Singh.

eceipt of the reference from Government on ember 1963, usual notices were issued to es fixing 7th January 1964 for their appear-for filing of the written statement by the The Company entered appearance on 7th 1964, but the Union was absent. peared and filed its written statement on uary 1964, and after several adjournments

the Company filed its written statement on 24th April 1964. Then again, after several adjournments on the prayers of the parties the case was fixed for hearing on 17th December 1964. On that date the parties filed a joint petition of compromise stating that the dispute between the parties had been amicably settled out of Court on terms embodied in the petition of compromise, and for making an award in terms of the petition of compromise. The terms of compromise appear to be reasonable and fair, and I am satisfied that there has been a bona fide settlement of the dispute between the parties on terms set forth in the petition of compromise. I accept the petition of compromise and make an award in terms thereof as prayed for. The petition of compromise do form part of the award as Annexure A.

Dictated and corrected by me.

K. P. MUKHERII. Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 21-12-64.

#### BEFORE THE FIFTH INDUSTRIAL TRIBUNAL. WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 5103-I.R./IR/11L-129/ 63. dated 14th December 1963

#### And

In the matter of an industrial dispute between Messrs. J. P. Singh & Sons, Railway Contractors, Howrah Parcel, Howrah (Head Office: Messrs. J. P. Singh & Sons, Railway Contractors, South Dhadka, Asansol) (hereinafter referred to as the employers)

And

Their workmen represented by Railway Godown Workers' Union, 4 Nityadhan Mukherjee Road, Howrah (hereinafter referred to as the Union).

The humble joint petition of the employers and the Union most respectfully sheweth:

- 1. That the dispute has been amicably settled between the parties out of Court, on the following terms, namely:
  - (a) That the Union, on behalf of the workmen, does not press any claims, statements and/ or submissions made in its written state-ment filed in the present proceedings, which is outside the scope of the order of reference, and it confines itself to the only issue, namely,

"Whether the termination of services of the following workmen is justified? To what relief, if any, are they entitled?

- (i) Shri Barmeswar Rai.
- (ii) Shri Kalpanath.
- (iii) Shri Amir Roy.
- (iv) Shri Keshab Bharati. (v) Shri Mahendra Bharati.
- (vi) Shri Raghunath Rai.
- (vii) Shri Ram Naresh Goala.
- (viii) Shri Bhola Jadav.
  - (ix) Shri Matafer.
  - (x) Shri Dudh Singh,

- (b) That the three following workmen, namely:
  - (v) Shri Mahendra Bharati, (vi) Shri Raghunath Rai,

(viii) Shri Bhola Jadav,

joined the employers' service in August 1962 and are still in employment, and there is no dispute about them.

- (c) That the following three workmen, namely:

(i) Shri Barmeswar Rai, (iii) Shri Amir Roy, (x) Shri Dudh Singh, are not available for employment, and the Union does not press their case.

- (d) That the employers agree to employ the following four workmen, namely:
- (ii) Shri Kalpanath, (iv) Shri Keshab Bharati, (vii) Shri Ram Naresh Goala,
- (ix) Shri Matafer, provided they report for duty at the Howrah Parcel, within one month from the date hereof. Should they fail to do so, the employers will have ho liability to employ the said four workmen, and they will have no claim whatsoever against the employers.

(e) That the above settles all the disse present reference.

The parties humbly pray that your home be pleased to make an award in terms of petition, which may kindly be incorporate eward.

And, for this act of kindness, as an dat your petitioners shall ever pray.

Per the Union: R. C. Sharma, Secretary, Railway Godowa Workers' Union. 15-12-64.

For the ea J. P. Singh. (for) J. P. Singh !

December 15, 1964.

By order of the Gon S. C. MUKHERJEE, As

# The

# Calcutta



## Gazette

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THURSDAY JANUARY 21, 1965

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#### PART IC-Awards by Industrial Tribunals and Consumer Price Index

#### GOVERNMENT OF WEST BENGAL

#### LABOUR DEPARTMENT

#### **ORDERS**

2-I.R./IR/9L-2/64. — 2nd January 1965.—
under the Government of West Bengal,
Department, Order No. 5369-I.R./IR/9L-30/
i the 20th December 1963, the industrial disween Messrs. Nedeem Tea Company Ltd. in
of their Dalgaon Tea Estate, P.O. Birpara,
i, and their workmen represented by Duars
jan Workers' Union, P.O. Kalchini, Jalpaiarding the issue mentioned in the said order
matter specified in the Second Schedule to
istrial Disputes Act, 1947 (XIV of 1947), was
for adjudication to the Fifth Industrial

whereas the said Fifth Industrial Tribunal has id to the State Government its award on the ustrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV), the Governor is pleased hereby to publish award as shown in the annexure hereto.

#### **ANNEXURE**

latter of an industrial dispute exiting between ters. Nedeem Tea Company Ltd. in respect of

their Dalgaon Tea Estate, P.O. Birpara, Jalpaiguri, and their workmen represented by Duars Cha Bagan Workers' Union, P.O. Kalchini, Jalpaiguri. (Case No. 3/64.)

### BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial
Tribunal

Present for the Company: Shri P. K. Ghosh, Advocate and Shri D. Basu Thakur, Solicitor.

Present for the Union: Shri Lenin Roy, Advocate and Shri Anil Das Choudhury, Advocate.

This industrial dispute between Messrs. Nedeem Tea Company Ltd. in respect of their Dalgaon Tea Estate, and their workmen, was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by the Government of West Bengal, Labour Department, Order No. 5369-I.R./IR/9L-30/62, dated the 20th December 1963, for adjudication upon the issue mentioned below.

#### Issue

Whether the dismissal of Shri Mangra Daffadar is justified? To what relief, if any, is he entitled?

On receipt of the reference from the Government on 3rd January 1964, usual notices were issued to the parties fixing 28th January 1964 for their appear-ance and for filing of the written statement by the Union. After several adjournments the Union filed its written statement on 7th April 1964, and the Company filed its written statement on 21st April 1964. No documents were filed by the parties though they were directed to do so by 21st May 1964. The case was fixed for hearing at Darjeeling on 3rd October 1964, but the hearing uas adjourned on the prayer of the Union. The case was fixed for hearing at Calcutta on 8th December 1964. But it was again adjourned on a joint petition filed by the parties on the ground stated in the said petition. The case was again fixed on 28th January 1965 for fixing a date of hearing. On 17th December 1964 a petition was received from the workman concerned in the dispute stating that he did not want to proceed with the case, and that he had also no dispute with his employers Nedeem Tea Company Ltd., Dalgaon Division, on the question of his dismissal. He also did not want to press his claim for reinstatement. The petition bears the thumb mark of the workman concerned, and also the signatures of three witnesses. A copy of this petition appears to have been sent to the Union mentioned in the reference, but no objection has been raised by it. There is thus no reason to suspect the genuineness of the petition, and in view of the petition, it is clear that there is no subsisting dispute between the parties for adjudication. accordingly make a "no dispute" award in the case. The petition of the workmen concerned received on 17th December 1964 does form part of the award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 21-12-64.

Dalgaon T.E., P.O. Birpara, district Jalpaiguri.

Dated the 15th December 1964

THE HON'BLE JUDGE,

FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an alleged industrial dispute by Government of West Bengal, Labour Department Order No. 5369-I.R./IR/9L-30, dated the 20th December 1963

#### Between

Messrs. Nedeem Tea Co. Ltd. in respect of their Dalgaon Tea Estate, P.O. Birpara, district Jalpaiguri (to be hereinafter known as Company)

#### And

Their workmen, represented by Duars Cha Bagan Workers' Union, P.O. Kalchini, district Jalpaiguri (to be hereinafter knows as Union).

#### Your Honour,

I enclose herewith a copy of my official statement, wherein I have to show before year honour that the case, quoted above, was drawn in my favour against

the Nedeem Tea Co. Ltd., by the Duars C Workers' Union, was against my wishes and that time not the member of this Union as t did not exist at that period. I have no question my dismissal and I have also no make an issue with the Nedeem Tea Co. I gaon Division. I write this in full knowled senses and not under any duress from any do not wish to appear in Court and if, he am compelled, I shall do so and I shall al confirm the statement as made above.

I am very thankful to Nedeem Tea Co. had considered my case and after the consto my period of service had granted  $\pi$  Chowkidar's job in lieu of mine.

Mangra Dafada

#### Witness:

- (1) Illegible.
- 15-12-64.
- (2) Illegible.
- 15-12-64.
- (3) Illegible. 15-12-64.

(Enclosure to the petition, dated 15th I 1964, before the Fifth Industrial Tribus Bengal.)

Dalgao 24-1

I, Mangra Dafadar, hereby solemnly decla was not a party to any case being taken u behalf by any Union against the Nedeem Dalgaon Division. If any party has done without my knowledge and without my legally or otherwise. I wish it to be know any case has been filed on my behalf, it is my knowledge and I do not wish to profurther. I write this in full knowledge of wl and not under any duress from any person. I if pending, should be withdrawn since I am I ing for any reinstatement, as my son has be Chowkidar's job.

Thumb im (Mangra Ex-Dal

#### Witnesses:

- (1) A. K. Bose, 24-11-64.
- (2) Illegible. 24-11-64.
- (3) Arun Kanta Bhattacharjee. 24-11-64.

Read out in a language which he understan

By order of the Gove S. C. MUKHERSEE, As 3-I.R./IR/4L-48/64. — 2nd January 1965.—
as an industrial dispute exists between Messrs.
lengal River Steam Service Ltd., 87 Sovabazar
Calcutta-5 (hereinafter referred to as the
yer) and their workmen represented by the
Sramik Union, 26/8 Dum Dum Road,
ta-2 (hereinafter referred to as the workmen),
ng to the matter specified in the third schedule
e Industrial Disputes Act, 1947 (XIV of 1947);

d whereas the employer and the workmen have, r sub-section (1) of section 10A of the said Act, red the said dispute to the arbitration by an arration Agreement and have submitted to the Government under sub-section (3) of the said m a copy of the said arbitration agreement;

w, therefore, in pursuance of sub-section (3) of in 10A of the Industrial Disputes Act, 1947 of 1947), the Governor is pleased hereby to sh the said Arbitration Agreement as shown in nnexure hereto.

#### **ANNEXURE**

FORM C

(See rule 7)

#### **AGREEMENT**

nder section 10A of the Industrial Disputes Act, 1947)

#### Between

ne of parties: East Bengal River Steam Service Ltd., 87 Shovabazar Street, Calcutta-5.

#### versus

Jahaji Sramik Union, 26/8 Dum Dum Road, Calcutta-2.

resenting Employers: Shri S. Roy Choudhury, Commercial Manager.

resenting Workmen: Shri Gour Mohan Ghorai, General Secretary.

is hereby agreed between the parties to refer the wing industrial dispute to the arbitration of N. C. Kundu, Deputy Labour Commissioner, ernment of West Bengal.

- (i) Specific matters in dispute: Revision of Dearness Allowance.
- (ii) Details of the parties to the dispute including the name and address of the establishment or undertaking involved: East Bengal River Steam Service Ltd.
- iii) Name of the union, if any, representing the workmen in question: Jahaji Sramik Union.
- (v) Total number of workmen employed in the undertaking affected: About 550.

(v) Estimated number of workmen affected or likely to be affected by the dispute: About 550.

#### Witness:

- (1) Illegible. 12-11-64.
- (2) Illegible. 12-11-64.

Date: -

Signatures of the parties— Representing employers:

- (1) S. Roychoudhury. 12-11-64.
- (2) Illegible, President.
- (3) Gour Mohan Ghorai, General Secretary, 12-11-64.

Representing workmen:

I agree to act as Arbitrator in respect of the matters specified in this Agreement.

Signature of Arbitrator.
N. C. KUNDU,
12-11-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 10-I.R./IR/13L-22/64. — 4th January 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3235-I.R./IR/13L-22/64, dated the 27th July 1964, the industrial dispute between Messrs. ESSCO (Private) Ltd. (The Eastern Stationery Supply Company), 25 Ganesh Chunder Avenue, Calcutta-13, and their workmen represented by Press Employees' Association, 249B Bowbazar Street (first floor), Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. ESSCO (Private) Ltd. (The Eastern Stationery Supply Company), 25 Ganesh Chander Avenue, Calcutta-13, and their workmen

represented by Press Employees' Association, 249B Bowbazar Street (first floor), Calcutta-12 (Case No. VIII-204 of 1964).

## BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

For the Union: Shri Anil Das Chaudhury, Advocate.

For the Company: None.

#### AWARD

By order No. 3235-I.R./IR/13L-22/64, dated the 27th July 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. ESSCO (Private) Ltd. (The Eastern Stationery Supply Company), 25 Ganesh Avenue, Calcutta-13, and their workmen represented by Press Employees' Association, 249B Bowbazar Street (first floor), Calcutta-12, regarding the matters specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

#### Issue

Whether the termination of service of the following workmen is justified? To what relief, if any, are they entitled?

- 1. Shri Sailendra Nath Khan,
- 2. Shri Jotish Chakravorty,
- 3. Shri Niranjan Das,
- 4. Shri Sambhu Chakravorty,
- 5. Shri Khiti Ranjan Dutta,
- 6. Shri Gour Mohan Paul,
- 7. Shri Harijiban Rai Choudhuri,
- 8. Shri Mannan Hossain,
- 9. Shri Sayed Ali,
- 10. Shri Attar Ali Mulick,
- 11. Shri Amjaid Ali,
- 12. Shri Shamshere Ali,
- 13. Shri Dukhiram Ahir,
- 14. Shri Baijnath Ahir,
- 15. Shri Dula Miya,
- 16. Shri Biswanath Ghosh,
- 17. Shri Israil Hossain Mollah.
- 18. Shri Jogu Bari,
- 19. Shri Md. Yusuff,
- 20. Shri S. K. Bhattacharyya,
- 21. Shri B. Gomesh,
- 22. Shri Bidyadhar Das,
- 23. Shri Sachindranath Mazumdar.
- 26. Shri Santosh Kumar Mullick.

This reference under section 10 of the Indian Disputes Act, 1947, came from the Government West Bengal for adjudication of an industrial dexisting between Messrs. ESSCO Private 25 Ganesh Chunder Avenue, Calcutta-13 (here be referred to as the Company), and their wor represented by Press Employees' Association, Bowbazar Street (first floor), Calcutta-12 (here be referred to as the union).

l

As usual, immediately after receipt of the relinotices were issued to both the parties under tered post with acknowledgment due. It was served upon the Union but unfortunately the pany refused to accept it as appears from endorsement of the Postal Authorities on the tered cover containing the notice. The Union written statements. The Company did not take step. But before the hearing of the case and opportunity was given to the Company by issue second notice under certificate of posting. But after the second notice the Company made appearance. In the circumstances, the case had taken up ex parte.

The Union's case, in short, is that the Com is a reputed House of Printers, Publishers and I sellers. But unfortunately it had troubles with landlords of the premises in which the press an business were located and ultimately the ma ment took a decision to dispose of some of assets of the Company to Messrs. Ajit Kumar and others. Thereafter the Company all sudden terminated the services of 24 wor by letters of termination with a back date ( April 1964 although the termination was effect 18th June 1964 when the workmen approache cashier to receive their wages. All these 24 men were paid wages up to 18th June 1964 their services were terminated. Only one of was given a notice of termination bearing date of June 1964 and the rest were served with dated notices (1st April 1964). Thereupon workmen lodged protest with the Managing Di and some of them also lodged a diary at the thana. All attemps to settle up the matter am through the Labour Directorate having failed reference has been made for adjudication of dispute.

The Company in spite of proper notices di enter appearance nor did take any step whats

The Union has examined as many as 12 wit to establish the case of the concerned workmen are 24 in number. Union's contention is the Company without justification retrenched all 24 workmen after the day's work on 18th 1964 when they were also paid their wages date. There is no material to show justificat the retrenchment of these workmen by Company but one fact is clear from the v statement of the Union that the business ( Company was not running smoothly since management had experienced troubles from landlord of the premises in which the busin located. Therefore, I am not inclined to re these workmen. These workmen in their ev also did not claim reinstatements. They press retrenchment compensation only to which the legally entitled to under the provisions of Ind Disputes Act.

v of the admitted declining position of the of the Company I also do not consider any ief will be appropriate. Exhibit 1 is the termination of service issued to workman K. Bhattacharji. He was given notice of on of service on the exact date, i.e., on ne 1964. But the other workmen were ever notice of termination of service, dated April 1964, and purported to have taken er 1st May 1964 [vide Exts. 1, 1(d) to 1(g)]. evidence to show that on the 18th of June en the workmen actually approached the o receive their wages up-to-date, he at the le handed over to each of them a notice of on of service bearing an old date 1st April which the workmen took exception. This ipparent from the correspondence Ext. 1(b) he workmen addressed to the Managing on the 26th June 1964 stating the entire happened on 18th June 1964. Some of the d workmen also simultaneously addressed to the Officer-in-charge of Bowbazar police-n the very next date, i.e., 19th June 1964, ereof Ext. 1(c). The Company maintained nd gave no reply to the workmen's corres-: Ext. 1(b) or complied with the request of our Directorate for conciliation. Therefore, reason to disbelieve the case of the Union rted by the evidence of the workmen and documents I have just mentioned. Thereconsideration of the evidence available to me ibsence of any other circumstances to prove rary I am inclined to hold that the Company assigning sufficient and reasonable cause ed the services of these workmen abruptly a drastic fashion without paying them the ment compensation and wages for one o which they are entitled in lieu of proper I have already found that the Company was in its dealings to hand over post-dated the workmen on 18th June 1964 purported retrenchment after 1st May 1964 although vas taken by the Company long after that lowever, I have already stated that although no material to justify the termination of of these 24 workmen still I am not inclined t their reinstatements in view of the finaningency of the Company which fact is lly admitted in the Union's written state-But I feel no hesitation to direct the concern payment of the retrenchment compensation h the workmen are legally entitled to under 25F of the Industrial Disputes Act which the Company is further directed to make wo months of the publication of this award "Calcutta Gazette", failing which the work-Union representing them will be at liberty immediate action for recovery thereof in nce with law.

Union has placed before me sufficient to show the length of service of each of workmen involved in the present dispute and ses they were lastly drawing. Besides the dence, most of the workmen have examined ves to prove the period of their services d to the Company and the wages they were rawing.

P.W. 1 Shri Sudhangshu Kumar Bhattacharji was serving as a typist under the Company from October 1947 and he worked up to 18th June 1964 when his service was terminated by a written notice, Ext. 1, which is dated 18th June 1964. According to him he was drawing a monthly salary of Rs. 143 at the time of termination of his service. So, he was entitled to retrenchment compensation equivalent to 15 days' average pay for every completed year of service or any part thereof in excess of six months. He will further be entitled to receive one month's wages in lieu of notice. He will thus get Rs. 1,358.50P. from the Company.

P.W. 4 Shri Sailendra Nath Khan has deposed that he entered service of the Company in July 1948 and continuously served up to 18th of June 1964. He was drawing a monthly salary of Rs. 184 at the time of his retrenchment. He was also not given proper notice of termination of service. So, he is further entitled to one month's wages in lieu of notice besides compensation at the rate prescribed. He is to get Rs. 1,656 from the Company on account of compensation and wages in lieu of notice.

P.W. 9 Sambhu Chakravarti has deposed that Jyotish Chakrabarty was his co-worker and he entered service in December 1954 and worked up to 18th June 1964. He was later drawing Rs. 80 per month as his wages. So, he is to get Rs. 440 as his compensation and one month's wages in lieu of notice.

P.W. 2 Niranjan Das has stated on oath that he entered into the service of the Company in April 1940 and served up to 18th June 1964 and lastly he was drawing a monthly salary of Rs. 110. So he is to receive from the Company Rs. 1,430 as retrenchment compensation and one month's wages in lieu of notice.

P.W. 9 Sambhu Chakravarti has deposed that he was appointed by the Company in August 1953 and since then he worked up to 18th June 1964 when he was receiving a monthly wage of Rs. 87 per month. So he is to get Rs. 565 as compensation and one month's wages in lieu of notice.

P.W. 10 Khiti Ranjan Dutta entered service of the Company in October 1959 and worked without break up to 18th of June 1964. He was lastly drawing Rs. 76 per month as his wages. He is, therefore, entitled to receive Rs. 266 from the Company on account of compensation and wages in lieu of notice.

The same witness has stated that he knew Gour Mohan Paul being appointed by the Company in October 1959. He served the Company up to 18th June 1964 and he was also drawing the same 1969, i.e., Rs. 76 per month. He is, therefore, entitled to receive from the Company a sum of Rs. 266 as his compensation and wages in lieu of notice.

p.W. 12 Hari Jiban Rai Chaudhury was appointed by the Company in June 1958. Since then he worked up to 18th June 1964. He was getting Rs. 73 as his wages. He is to receive Rs. 292 as his compensation and notice pay from the Company. P.W. 5 Mannan Hossain has deposed that he was given appointment by the Company in April 1951. Since then he worked up to 18th June 1964 and lastly he was drawing Rs. 96 as his monthly wages. He is to get Rs. 720 as his compensation and one month's pay in lieu of notice.

P.W. 8 Syed Ali was given employment by the Company in July 1946. He worked up to 18th of June 1964 and thus rendered 18 years' services. He was getting Rs. 104 as his wages at the time of termination of his service. He is, therefore, to get Rs. 1.040 as compensation and one month's pay in lieu of notice from the Company.

P.W. 7 Atar Ali Mullick was employed by the Company in September 1961. His service was terminated on 18th of June 1964. He was drawing Rs. 93 as his monthly wages. He is to get Rs. 232.50 P. as compensation and wages in lieu of notice.

P.W. 8 Syed Ali has stated that he knew Amjed Ali entering into service of the Company in 1960. He rendered services up to 18th of June 1964 and lastly he was getting Rs. 80 per month as his wages. He is to get Rs. 240 from the Company as compensation and wages in lieu of notice. The same witness has deposed that he knew Samser Ali being appointed by the Company in January 1951 and he continued his service up to 18th of June 1964 when he was drawing Rs. 90 per month as his wages. He is, therefore, to get Rs. 675 from the Company as compensation and one month's wages in lieu of notice.

P.W. 3 Bidyadhar Das has stated that he knew Dukhiram Ahir being appointed by the Company in February 1950, and he saw him serving up to 18th June 1964. He was lastly getting Rs. 64 as his monthly pay. He is, therefore, to get Rs. 512 from the Company as compensation and one month's wages in lieu of notice.

P.W. 2 Niranjan Das knew Baijnath Ahir being appointed by the Company in April 1943 and having served up to 18th of June 1964 he was lastly receiving Rs. 68 as his monthly wages. He is, therefore, to get Rs. 782 as his compensation and one month's pay in lieu of notice.

P.W. 10 Khiti Ranjan Dutta knew Dula Mea who was in service of the Company from January 1960 up to 18th of June 1964 and he was lastly being paid wages at Rs. 76 per month. So, he is to get Rs. 228 as compensation and one month's wages in lieu of notice.

P.W. 5 Mannan Hossain has stated that he knew Biswanath Ghosh who was given employment by the Company in September 1953 and he continued his service up to 18th of June 1964. He was lastly being paid at the rate of Rs. 62 per month. So he is to get Rs. 403 from the Company as compensation and one month's pay in lieu of notice.

P.W. 6 Israil Hossain Molla was employ Company in September 1960. He work 18th of June 1964 and he was lastly bein the rate of Rs. 78 per month. So, he Rs. 234 as compensation and one month lieu of notice.

P.W. 2 Niranjan Das has proved the Jogu Bari under the Company from April to 18th of June 1964. Lastly he was getting at the rate of Rs. 76 per month. So, he is Rs. 988 as compensation and one month; lieu of notice.

P.W. 5 Mannan Hossain has stated on a he knew Md. Yusuf who was employed Company from March 1958 up to 18th of Just He was lastly paid at the rate of Rs. 53 per He is, therefore, to get Rs. 212 as compensatione month's wages in lieu of notice.

P.W. 11 B. Gomes was workman of the Q from January 1955 up to 18th June 1964. Treceiving a salary of Rs. 91 per month at the of termination of his service. He is, there get Rs. 500 from the Company as compensatione month's wages in lieu of notice.

P.W. 3 Bidyadhar Das was employed a Company in February 1950. He worked upt of June 1964. He was getting a salary of per month. Thus he is to get Rs. 4884 compensation and one month's pay in lieu of

P.W. 2 Niranjan Das has deposed that I another workman Sachindranath Majumdar service on the same date in April 1940 and worked up to 18th June 1964. Shri Majumd receiving Rs. 213 as his wages at the time retrenchment. So, he is to get compensating Rs. 2,769 and one month's wages in lieu of from the Company.

P.W. 3 Bidyadhar Das has deposed that a Santosh Kumar Mullick who was appointed Company in February 1950. He also sa serving up to 18th of June 1964 when his sakes. 82 per month. So, he is to get Rs. 6% compensation and wages in lieu of notice for Company.

The Company is directed to make payment aforesaid amount of compensation and wages of notice to the workmen concerned within \$\dagger\$ specified above.

This is my award.

Dictated and corrected by me.

J. N. MANDAL, Judge.

> JITENDRA NATH MA Judge, Third Industrial T

The 23rd December 1964.

By order of he Goven S. C. MUKHERJEE, Ass 23-I.R./IR/10L-210/64.—4th January 1965.—
is under the Government of West Bengal,
Department, order No. 6298LR./IR/10L-210/ed the 24th November 1964, the industrial disetween Messrs. A. T. Coomar, 1 Amrita Lall
Road, Calcutta-36, and their workmen
nted by West Bengal Engineering Workers'
48 Dharamtalla Street, Calcutta-13, regarding
sue mentioned in the said order, being a
specified in the second schedule to the
'ial Disputes Act, 1947 (XIV of 1947), was
d for adjudication to the Third Industrial
al;

whereas the said Third Industrial Tribunal bmitted to the State Government its award said industrial dispute;

, therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV 7), the Governor is pleased hereby to publish d award as shown in the annexure hereto.

#### **ANNEXURE**

matter of an industrial dispute between essrs. A. T. Coomar, l Amrita Lall Dawn ad, Calcutta-36, and their workmen presented by West Bengal Engineering orkers' Union, 48 Dharamtala Street, alcutta-13. (Case No. VIII-346 of 1964.)

RE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL.

#### Present:

i J. N. MANDAL, Judge, Third Industrial Tribunal.

#### **AWARD**

order No. 6298-I.R./IR/10L-210/64, dated the November 1964, the Government of West I, in the Labour Department, referred under 10 of the Industrial Disputes Act, 1947, the rial dispute between Messrs. A. T. Coomar, rita Lall Dawn Road, Calcutta-36, and their nen represented by West Bengal Engineering ers' Union, 48 Dharamtalla Street, Calcutta-13, ling the matter specified in the schedule, to the Industrial Tribunal, constituted under sec'A of the Industrial Disputes Act, by notifica-No. 808-I.R./IR/3A-2/57, dated 11th March for adjudication.

#### Issue

hether the refusal of employment to Shri Gour Mohan Chakrabarty is justified? What relief, if any, is he entitled to?

is a reference under section 10 of the trial Disputes Act, received from the Governof West Bengal for adjudication of an industrial te said to be existing between Messrs. A. T. ar, 1 Amrita Lall Dawn Road, Calcutta-36 nafter be referred to as the Company), and workmen represented by West Bengal Engineer-Workers' Union, 48 Dharamtalla Street, tta-13 (hereinafter-be referred to as the Union).

After receipt of the reference both parties were given notices but none appeared in spite of service of notices sent under registered post acknowledgment due. The Company received the notice on 10th December 1964 and the Union received the same earlier on 8th December 1964, but neither party entered appearance despite knowledge of the reference for hearing by this Tribunal. Subsequently on 21st December 1964 a petition was received by this Tribunal which is purported to have been written by the concerned workman Gour Mohan Chakravarty who has prayed for withdrawal of the case in view of the sympathetic consideration promised by the management. It is, of course, very difficult to verify the correctness of the statements contained in the petition but taking into consideration the other circumstances I am inclined to dispose of this case by making a "no dispute" award. Both parties in spite of proper service of notices upon them have not cared to enter appearance. On the contrary, the workman involved in the present dispute under reference has sent a petition intimating his intention to withdraw from the case. Therefore, in the circumstances, I have no other alternative but to make a "no dispute" award, and to dispose of the case accordingly.

This is my award.

Dictated and corrected by me.

J. N. MANDAL, Judge. The 23rd December 1964.

> JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 23-12-64.

> By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 28-I.R./IR/10L-129/63.—5th January 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 4125-I.R., dated the 1st October 1963, the industrial dispute between Messrs. Bose Brothers, 76 Beneras Road, Howrah, and their workmen represented by Howrah District Engineering & Metal Workers' Union, 4 Panchkori Mohanta Lane, Salkia, Howrah, regarding the issue mentioned in the said order, being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Bose Brothers, 76 Beneras Road, Howrah, and their workmen represented by

Howrah District Engineering & Metal Workers' Union, 4 Panchkori Mohanta Lane, Salkia, Howrah. (Case No. VIII-233/63.)

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal. For the Union: Shri S. Ghoshal, President.

For the Company: Shri S. K. Bhanja Chowdhury, Labour Adviser.

#### AWARD

The above dispute over the issue given in the order of reference and re-produced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, order No. 4125-I.R./IR/10L-129/63, dated the 1st October 1963.

#### Issue

Whether the refusal of employment to Shri Surjoo Samanta is justified? To what relief, if any, is he entitled?

The parties appeared before the Tribunal and filed their respective written statements. After some adjournments, the case was fixed for hearing on 11th December 1964. On that date, the parties filed a joint petition stating that a talk of compromise was going on and praying for time for filing the petition of compromise. Accordingly, the case was adjourned to 23rd December 1964 for filing of the compromise petition. On that date, the parties filed a joint petition of compromise setting out therein the terms upon which the dispute had been amicably settled between the parties and praying for a compromise award in terms of the said petition. I heard the representatives of the parties.

The terms of compromise appear to be quite fair and lawful. I am satisfied that there has been a bona fide settlement of the dispute between the parties upon those terms. Accordingly, I would make a compromise award in terms of the joint petition, as prayed for.

In the result, I make a compromise award in terms of the joint petition filed by the parties on 23rd December 1964, a copy whereof is made a part of the award as an Annexure.

S. K. RAY, Judge, Seventh Industrial Tribunal.

The 24th December 1964.

#### Annexure

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL

In the matter of G.O. of Ref. No. 4125-I.R./IR/10L-129/63, dated 1st October 1963

And
In the matter of Messrs. Bose Brothers, 76 Beneras
Road, Howrah.

Their workmen represented by Howrah, District Engineering and Metal Workers' Union.

The humble petition on behalf of the  $C_0$  and the Union

Most respectfully sheweth:

- 1. This day is fixed for hearing of above 1
- 2. That the parties have come to a settle
- That the workman involved in the dinamely, Shri Surjoo Samanta will be back by the Company.
- 4. That the period of his unemployment treated as leave without pay.
  Your Honour may graciously be pleat pass an award in terms of this joint plast considered fit and proper.

And your petitioners, as in duty bound, shalpray.

Saroj Ghoshal Union Presid 23-12-1964

S. K. Bhanja Chowdhury, Labour Adviser for the Company.

The 23rd December 1964.

S. K. RAY, Judge, Seventh Industrial Tribunal. 24-12-1964.

By order of the Goven S. C. MUKHERJEE, Asst.

No. 9-I.R./IR/11L-38(H)/64.—2nd January 1 Whereas under the Government of West B Labour Department, order No. 3440-I.R./IR/1160, dated the 6th July 1960. the industrial d between Messrs, Balmer Lawrie & Co. Ltd., 21 Subhas Road, Calcutta-1, and their workmensented by Balmer Lawrie Employees' Associ Commercial Buildings, Block No. 3 (second 23 Netaji Subhas Road, Calcutta-1, regarding issue mentioned in the said order being a specified in the third schedule to the Industrial putes Act, 1947 (XIV of 1947), was referre adjudication to the First Industrial Tribunal;

And whereas the said First Industrial Tribum submitted to the State Government its award 6 said industrial dispute;

Now, therefore, in pursuance of the provision section 17 of the Industrial Disputes Act, 1947 of 1947), the Governor is pleased hereby to put the said award as shown in the annexure here

#### ANNEXURE

In the matter of an Industrial Dispute is Messes, Balmer Lawrie & Co., Ltd., 21 Subbas Road, Calcutta-1, and their we mented by Balmer Lawrie Ramployers' Assoon, Commercial Buildings, Block No. 3 and floor), 23 Netaji Subhas Read, Calcutta-1 e No. VIII 170 of 1960).

THE FIRST INDUSTRIAL TRIBUNAL. WEST BENGAL, CALCUTTA

#### Present

i RENUPADA MUKHERJEE, Judge, First Industrial Tribunal

industrial dispute between Messrs. Balmer 2 Co. Ltd. (hereinafter to be described as the 2) and their workmen represented by Balmer Employees' Association (hereinafter to be as the Association or Union) was referred ribunal for adjudication under section 10 of strial Disputes Act by the Government of ngal by its Labour Department order No. IR/IIL-76/60, dated Calcutta, the 6th July

the pendency of the case a number of were permitted to appear separately through Union named Balmer Lawrie & Co., Ltd. st Union.

nly usue referred for my adjudication is the  $\alpha$ -

i for the year ended 31st December 1957.

n admitted fact that for the year 1957 bonus te of three months' basic wages was paid to ovees of this Company. In their written s the Unions have made the usual allegations Company is a very prosperous one carrying il kinds of lucrative business and also acting ging Agents and Secretaries and Treasurers il other companies, but the wages paid to men are low and inadequate and there is a between the actual remuneration of the and the living wage, resulting in great hardship and suffering of the workmen. It nitted on behalf of the two Unions that if able surplus is calculated in accordance with Bench Formula it will be found that the are entitled to get bonus at a much higher what was given by the Company in the trading year. So the two Unions have or additional bonus for one month over and nat was paid by the Company.

laim of the Unions is challenged by the in its written statement. It is alleged that and of the Union is unsustainable on merits e would be no available surplus of profits the payment of any additional bonus. The paid to the workmen do not leave any gap the actual wage and living wage. The of bonus which was voluntarily paid to the was fair, reasonable and generous.

rances of the parties are as follows:-

: Company: Shri K. B. Basu, Counsel, ted by Shri A. Choudhusy, Counsel.

For Balmer Lawrie Employees' Association: Shri P. K. Sanyal, Advocate, assisted by Shri Nikhil Roy, Advocate and Shri P. C. Choudhuri, Secretary of the Union.

For Balmer Lawrie and Co. Ltd., Employees' Union (representing 16 workmen): Shri P. P. Pathak, assisted by Shri Profullya Kumar Bhattacherjee, Vice-President, Shri Basudeb Batabyal and Shri Anath Ranjan Nandy.

It has already been stated that bonus for the trading year 1957 was paid to the workmen of this Company at the rate of 3 months' basic wages. The workmen have claimed one month's additional bonus on the allegation that this amount would be due to them on a calculation of available surplus on the basis of the full bench formula. Although this reference was received in this Tribunal in July 1960 there has been a good deal of delay in disposing of this case because of a rule which was pending in the High Court in connection with an interlocutory order made by my predecessor in office. As the claim of the two Unions rests on a calculation of the available surplus according to full bench formula. parties filed such calculations under the direction of this Tribunal. The calculation of the Company has been marked Ext. B and that of Balmer Lawrie Employees' Association has been marked Ext. 1. This last calculation was adopted by Shri Pathak on behalf of Balmer Lawrie & Co. Ltd., Employees' Union. I shall straightway come to these calculations. They are reproduced below:-

#### Balmer Lawrie & Co. Ltd.

Computation of Available Surplus as per "Full Bench Formula" (Ex B)

1957

			Ra.	RH.
Profit as per Accounts			4,70,000	15.71,721
Add: Bonus (approximation to-	te). Iton	ns ro.		
Pprevious years		••	1,11,931	
Deprociation			4,18,979	
Taxation	••	••	12,37,250	22,38,160
				38,09,881
Less: Profit on sale of	fixed name	ets	20,591	
Items relating to provi	ous years		18,115	
Dividends from Maung	ed Compi	anics.	5,38,694	
Pousious paid	••		1,66,475	8,43,875
Gross Profit			••	29,66,006
Less: National Normal	Doperciat	ion	2,30,266	
Taxcation			18,11,669	
Wealth Tax			45,541	
Return on paid up ca	pital 6 pe	e cent.	4,80,094	
Return on Reserve 4 p	or cout.		3,49,652	
Rehabilitation charges	• ••	••	5,66,000	- 29,83,212
Deficit	••		• •	17,20

(Works) (P) Ltd., Bombay reported in 1959, 2, L.L.J. page 382 it has been observed as follows:

"In the absence of cogent and compelling evidence leading to the definite conclusion and finding that a purported expenditure was sham or had been made with the express objective of minimising the profits with a view to deprive the workmen of their bonus, it is no part of the duty of an Industrial Tribunal to substitute its own judgment as to what was or not commercially justified in the place of the judgment exercised by the Company and its directors in whom in law the management of the Company is confided".

Bearing this observation in mind and having regard to the fact that the three items which are now under discussion were never challenged in a proper manner by the Union, I am of opinion that they should be regarded as reasonable revenue expenditure and they should not be added back.

I now deal with item Nos. 11 and 12 of Unions calculation chart. They are described as amount known as 'Y' account and amount known as 'S' account and each of the two accounts comprises a sum of Rs. .53 lacs. Sambhunath Mukherjee, P.W.1, stated in his evidence that these two amounts are shown in the ledger but he has added them back as he could not understand their meaning. Shri Varma. O.P.W.1, has explained these two accounts at pages 14 and 15 of his evidence. He has said that 'Y' account represents the purchase of ordinary shares in the Bengal Paper Mill Co. Ltd. At that time the Company wanted to keep the purchase a secret. The 'S' account represents contribution to superannuation fund. It has been debited in the profit and loss account at page 8. This being the position, I think the amount represented by 'S' account cannot be added back, but the other amount of Rs. .53 lacs represented by 'Y' account should be added back as it relates to purchase of capital asset.

The next item is Item No. 13 relating to Puri Bunglow monthly expenses comprising an amount of Rs. .17 lacs. Company's chief accountant O.P.W.1 has stated at page 15 of his evidence that the Company maintains a bunglow at Puri for the use of its executive staff and of other companies in the group. The maintenance of the bunglow for the use of the executive staff appears to be a luxury and it should be added back to the net profit. Shri Varma stated in his evidence that out of this amount a sum of only Rs. 5,000 was charged in the accounts of Balmer Lawrie & Co. Ltd., for 1957, under this head. This was not substantiated by any documentary evidence and so I direct that the entire amount of Rs. .17 lacs should be added to the net profit.

Item No. 14 relates to a sum of Rs. .46 lacs paid to one Shri H. G. Sinclair under the head salary, wages and bonus. According to the Unions this Shri Sinclair was a Director and he resigned his office of director with effect from 30th April 1957 as would appear from page 4 of Ext. A and so no remuneration should have been paid to him for the year 1957. The chief accountant has definitely stated in his evidence that Shri Sinclair was both a director and an employee of the Company and his appointment continued even after he resigned his office of director.

There is no reason to disbelieve the evidence am not prepared to hold that the Company any gratuitous payment to Shri Sinclair. The was a proper and legitimate revenue expense should not be added back.

Item No. 15 is an amount of Rs. 21 lacs; mentioned an expenses recoverable from east staff written off. It appears that this item of diture has been misunderstood by the Union evidence of Company's chief accountant at pay would show that according to service agree with the executive staff the Company beam medical expenses of such staff and their far For this purpose insurance policies are taken on Calcutta Hospitals and Nursing Home Benefit ciation Ltd. This Association bears the mentioned medical expenses up to the limit insurance policy. If the actual expenses exceed limit the Company has to pay the excess which recoverable from the above Association. I such excess amount has been properly write and it cannot be added back to the net profit

The next item is an amount of Rs. .08 lar relates to donation. This amount should be back although Shri Varma stated in his exthat a part of it, namely, a small amount of Rs was donated to the workers' sports and diclub.

The next item, namely, item No. 17 is an; of Rs. 1.53 lacs and it relates to motor car es account Petrol. It is in evidence that for the year the Company maintained 35 motor vehi various types. In the absence of any evide show that expenses under this head were heavy, I am not prepared to add back this a to the net profit.

Item No. 18 is a small amount of Rs. 4 which was transferred to provision for conting This was a legitimate provision and page 13 a B would show that the amount paid during the under this head was Rs. 13,627. I do not so the amount of Rs. .03 lacs should be added the

The last item of Unions chart which is to b sidered in this connection is an amount of Rs lacs which represents the net aggregate amo the profits of three subsidiary companies no with in the Company's profit and loss account as they concern members of this Company three subsidiary companies were the Bengal Mills Co. Ltd., The Bridge and Roof Co. Limited and British India Electric Constructi Ltd. These companies were also managed by Lawrie & Co. Ltd., during the revelant year statement from which the figures relating to three subsidiary and managed companies have collected by the Unions appears at page 19 of and that statement had to be incorporated balance-sheet of Balmer Lawrie & Co. Ltd., pl to section 212(1)(e) of the Companies Act. According to Shri Sanyal the amount of Rs lacs represents the profits of the three subsidia managed companies proportionate to the share by Balmer Lawrie & Co. Ltd., in those con and that amount should be taken into accou calculating the gross profits of this Compan my opinion this contention of Shri Sanyai can

The examination-in-chief of the Company's countant Shri Varma recorded at page 17 with his cross-examination recorded at pages 19 would make it crystal clear that these so rofits of the subsidiary and managed commercer go to enlarge the profits of Balmer & Co. Ltd. That Company gets managing commission and dividends on the shares held the other companies. These dividends and gagency commission are shown in the profit account of this Company. In these circumthe so-called proportionate profits earned by diary and managed companies amounting to 5 lacs can never be added back to the net Balmer Lawrie & Co. Ltd.

n examination of the 19 items which the ias sought to add back to the net profits of ipany I hold that only three items should be back and no others. These three items are: Amount known as 'Y' account (Item No. 11). Yuri Bunglow monthly expense (Item No. 13).

ponation (Item No. 17).

al of these three items is Rs. .53 lacs, .17 | Rs. .08 lacs or .78 lacs.

order to find out what is the amount of gross according to their calculation. The Company lded back four items to the net profits of 12 lacs. Three of these items are common to rts of both parties, namely, items relating to years, depreciation and taxation. The 1y has also added back a sum of Rs. 4.70 lacs unt of bonus. The Unions have not added is sum. This addition is to the advantage of lons. According to the Company's chart the nount of gross profit is Rs. 38.10 lacs. To ount should be added a sum of Rs. .78 lacs already been found by me. The gross profit herefore be Rs. 38.88 lacs.

i chart of calculation of available surplus the 1y has deducted certain amounts of money in of four items. These are set out below:—

Profit on sale of fixed assets ... .20
Items relating to previous years ... 1.18
Dividend from managed companies 5.38
Pension paid ... 1.66

regards the first two items Shri Sanyal conthat these two items should be properly defrom the gross profits. The third item, dividend from managed companies was hotly ed by the parties and I shall come to this item; later. Regarding the fourth item, namely, paid, I do not see any reason or force in Shri s argument that this item should not be defrom the gross profits. The evidence of my's chief accountant at page 10 would show making it paid to all ex-employees of the comfrom the lowest to the highest excepting

labour category. Schedule II to the balance-sheet of the Company at page 10 of Ext. A would show that the amount of pensions actually paid during the bonus year was Rs. 1.66 lacs. The chief accountant has stated in his evidence that this is a proper charge to be debited against the revenue account. I hold that this amount should be deducted from the gross profits as found by me. I now revert to the third item of deduction, namely dividends from managed Shri Bose argued on behalf of the companies. Company that the dividends were received on the shares held by this Company in respect of three subsidiary and managed companies and the workmen did not make any contribution towards earning of these dividends and so this amount should be deducted from the gross profits. This argument of Shri Bose may hold good in a case where dividend is received as income from shares of companies with which the investing company has no other connection excepting that of a share-holder. This is not so in the instant case. The evidence of Company's chief accountant at page 10 runs as follows:

The amount of Rs. 5,38,694 received as dividend from managed companies is a part of the amount of Rs. 5,52,217. The latter sum includes income from investments which are not investment in managed companies. The Company is obliged to invest in the managed companies for the purpose of retaining control of these companies and the dividend income which it receives is not the reason for investing in these companies. The Company receives remuneration from these managed companies in accordance with its agreement with the companies. That income is received under the heading 'managing agency remuneration'. We are taking managing agency remuneration as a part of profit.

The above statement of the chief accountant would show that the investments which were made in the managed companies were made for the purpose of retaining the control of Balmer Lawrie & Co. Ltd. over these companies. The investments in the present case are closely connected with a substantial part of the business of the Company, namely, acting as managing agents of three subsidiary companies from which the questioned dividends were received. Shri Bose argued that the remuneration received as managing agents has been taken into account, but he contended that the dividends received by the Company should be excluded. I am not in a position to accept this argument of Shri Bose. The evidence of Union's witness No. 2 Sunil Kumar Das shows the various kinds of work done by the staff of Balmer Lawrie & Co. Ltd. for the managed companies. This witness stated at page 7 of his evidence as follows:—

"The work done by the staff of Balmer Lawrie & Co. Ltd., in relation to the managed and subsidiary companies consists of sales tax work, income-tax work, finance work, despatching work, cash and shares transaction and also accounts work".

There is no cross-examination on this point by the Company's counsel. It is clear that work of considerable importance is done by the staff of this Company in respect of the business of subsidiary and managed companies from which the impugned dividends were received during the bonus year. Can it

be said under these circumstances that the workmen of Balmer Lawrie & Co. Ltd. did not contribute anything towards the earning of this income by this Company. No company pays dividends as a matter of course. They are paid only when the companies are managed properly and efficiently. The dividends in the present case were received by this Company not merely on the strength of its investment in shares but also on account of the successful and efficient management of the managed companies by its own staff. In the case of Tata Oil Mills & Co. versus its workmen reported in 1959, 2, L.L.J. page 250 their Lordships of the Supreme Court have observed that one instance of extraneous income for the purpose of the Full Bench Formula is whether profits arise out of fortuitous circumstances altogether unconnected with the efforts of labour. Shri Bose on behalf of the Company sought to argue that this is an instance of that sort of extraneous income. It, however, transpires on evidence, that this Company had to make the investments in question as a matter of necessity for the purpose of retaining its position as managing agents. That being the case the workmen of this Company who are associated with the work of managing agency can reasonably claim that by dint of their effort they contributed not only to the earning of the managing agents' commission but also to the earnings of the dividends on the shares held by this Company. In the special circumstances of the case I hold that this part of income is closely connected with a substantial portion of the company's business of managing agency and so instead of being deducted from the gross profits it should be taken into account for the purpose of available surplus. Leaving aside the amount of Rs. 5.38 lacs. I hold that there should be a deduction from the gross profits to the extent of Rs. 3.04 lacs comprising the three other items already mentioned by me. The amount of gross profits being reduced by Rs. 3.04 lacs stands at Rs. 35.84 lacs.

I now come to the prior charges. According to the Company's calculation of available surplus (Ext. B) there are six such items, namely (1) National Normal Depreciation, (2) Taxation, (3) Wealth tax. (4) return on paid up capital at 6 per cent., (5) return on reserves at 4 per cent., and (6) rehabilitation charge. With regard to three of the above items of National Normal Depreciation, Taxation and return on paid up capital. The amount of taxation depends upon the amount of gross taxable profits. The gross profits have been ascertained by me to Rs. 35.84 lacs. Admittedly there would be deduction of an amount of Rs. 4.19 lacs for statutory depreciation, normal and double and development rebate. The gross profits for the purpose of taxation being reduced by that amount stand at Rs. 31.65 lacs. The rate of taxation for the relevant year was admittedly 51.5 per cent. The amount of incometax at that rate comes up to Rs. 16.29 lacs. Deducting this amount from the gross taxable profits there remains a balance of Rs. 19.55 lacs.

The amount of wealth tax was Rs. 45 lacs. Wealth tax is a statutory prior charge and although Shri Sanyal contended that this amount should not be regarded as prior charge, I fail to see why it should not be so regarded. This tax is properly debitable to grount and loss account. The total

amount of prior charge under the heads depreciation, wealth tax and return on p capital comes up respectively to Rs. 2.30 lack lacs and Rs. 4.80 lacs. The total of the amounts is 7.55 lacs of rupees. The amount available surplus after deduction of the There being a further deduction of Rs. 7. from that amount the balance left is Rs. 12 rupees. According to Shri Sanyal this amount at least be regarded as available surplus amount should be allowed on account of n reserves and rehabilitation charge. These least be reserved to the part of the same were most hotly contested by the part is hall now have to determine whether the ( is entitled to any amount on account of n reserves and rehabilitation charge.

The Company has claimed a sum of Rs. on account of return on reserves and surplu calculation of available surplus. No statem furnished by the Company for showing what extent of reserves and surplus on which the has been claimed. It was only during the c argument that Shri Bose put in a chart on t the Company showing the amount of resen as working capital. This statement only sh total amount of current assets as at 31st D 1956 and also as at 31st December 1957 current liabilities and provisions have also shown. The amount of liabilities and p have been deducted from the current assets reminder has been shown as working capital statement is simply a collection of figures in ous schedules of the balance-sheet. No t account were produced by the Company purpose of showing what reserves and surp actually used by the Company during the working capital.

The Company's chief accountant, O.P.W.I at page 11 of his evidence that the resen used as working capital in the business du year in question. In his evidence he has stated that page 6 of the balance-sheet sh amount of reserves and surplus as per Schethe amount being Rs. 80,41,314. Refer Schedule VIII at page 17 he also stated the is a further reserves of 7 lacs which is sl deduction in the schedule. The sum and s of the evidence of Shri Varma is that th amount of 87 lacs and odd was utilised business of the Company for the relevant year witness does not say anything about othe has been held in the case of Bengal Ka Mazdur Union versus Titagarh Paper M reported in 1963, 2, L.L.J. page 358 that be return is allowed on reserves evidence must ! by the Company to show that they have been used in the business during the bonus year true that Shri Varma stated in his evidence Company was overdrawn with the Bank thr the greater part of the year. Suggestion was this witness at pages 22 and 23 of his evide there were various other amounts in the book which might have been used as working Shri Varma of course denied the suggestion ted as follows at page 23 of his evidence:
do not agree with you that considering the revolution of the Company to use reserves and surplus ounting to 87 lacs and odd throughout the as working capital".

case of Petlad Turkey Red Dye Works Co. ported in 1960. 1. L.L.J. page 548 their Lordf the Supreme Court referred to an earlier of the Supreme Court in which it was held e balance-sheet does not by itself prove the utilisation of any reserves as working capital haw requires that such an important fact as isation of a portion of the reserves as working has to be proved by the employer by evidence on affidavit or otherwise and after giving inity to the workmen to contest the corrects...h evidence by cross-examination. In the case the Company's chief accountant has only by the balance-sheet and there is every reason stion the accuracy of his statement that the were actually employed in the the current year. In these circumstances I am spared to allow any return on the reserves and this part of the Company's claim.

tow come to the last item of prior charges, rehabilitation charge. The Company filed a tation of rehabilitation chrage which was 1 Fet B(1). The Union did not file any non-prechart. Shri Sanyal submitted during rement that the figures regarding the price and remaining life are not reliable and he also that the Company has got sufficient money yof general reserves and depreciation to meet teplacement cost and so no amount should owed by way of annual rehabilitation charge I take up the second contention of Shri Sanyal

m the Company's calculation of rehabilitation s shown in Ext. B(1) it would appear that the net replacement cost would be a little more Rs. 99 lacs. This figure will be obtained by ng up the various items appearing under the n 'net replacement cost'. Shri Sanyal argued his Company has got sufficient money in its il reserves and also by accumulated depreciaprovisions and no further amount would be ed for meeting the total replacement cost, even e assumption that the price factors given by the any are dependable. The position of reserves appear at page 12 of Ext. A. The amount of es and surplus appearing there is Rs. 80.41 lacs. 1 is a further reserve of Rs. 7 lacs as would at page 17 of Ext. A. Shri Sanyal contended the Company has got Rs. 87.41 lacs as general cs and there is no reason why this amount d not be adjusted against the net replacement It has been laid down by their Lordships of upreme Court in the case of Associated Cement Pany's Ltd. reported in 1959, 1 L.L.J. page 644 ge 670 that from the total amount of rehabilitacost there should be a deduction of depreciation general liquid reserves available to the yers. The reserves which have been reasonably tarked for specific purposes of industry are, ver, not taken into account in this connection. From the statement of reserves and surplus appearing at page 12 of Ext. A I find that only a sum of Rs. 2.59 lacs is specifically ear-marked for payment of pensions. No other amount of reserves is specially In these circumstances excepting the ear-marked. amount of Rs. 2.59 lacs the entire reserves certainly available to the Company for replacement purposes. The amount would be Rs. 84.82 lacs. The case of Bengal Kagaz Kal Mazdoor Unions versus Titagarh Paper Mills Co., to which I have aiready referred clearly lays down that only that part of the reserves which is in the shape of raw materials, etc., or which is ear-marked for specific purposes cannot be deducted for purposes of rehabilitation but all other reserves have to be deducted from the gross rehabilitation amount for the year. I thus find that the Company was in a position to utilise the sum of Rs. 84.82 lacs towards the total replacement cost of Rs. 99 lacs. Shri Bose could not point out any decision of the Supreme Court which supports his contention that the reserves cannot be deducted towards total replacement costs.

Let me now examine whether Shri Sanyal's contention that the total depreciation amount appearing in the Company's balance-sheet can also be similarly deducted.

In the case of Associated Cement Company's Ltd. to which I have already referred Their Lordships of the Supreme Court have laid down at page 670 of the report that from the total amount of rehabilitation cost depreciation and general reserves available to the employer should be deducted. In the case of Kagaz Kal Mazdur Union to which also I have previously referred Their Lordships have observed that the liquid reserves may be in the form of reserves of various kinds, i.e., depreciation reserves, general reserve, renewal reserve and so on and also in the form of investments, advances and raw materials, etc., in stock. In the case of Associated Cement Company's Ltd. Their Lordships of the Supreme Court have quoted with approval some passages from F.R.M. de Paula's 'Principles of Auditing', 1957, in which the learned author has observed that in the past the accepted principle has been that the main object of providing for the depreciation of wasting assets is to recoup the original capital invested in the purchase of such assets. The quotation includes the following sentence from the above text book:

"Hence, in order to keep the original capital of a business in tact, if any part thereof is invested in the purchase of wasting assets, revenue must be held back by means of depreciation charges to profit and loss account, in order to replace the capital that is being lost by reason of the fact that it is represented by assets that are being consumed or exhausted in the course of trading or seeking to earn income".

If the objective of providing for depreciation is to meet the costs of replacement of original capital assets then there is no reason why that amount should not be taken into account when calculating rehabilitation or replacement costs. In fact Their Lordships of the Supreme Court have laid down in the case of A. C. C. Co. Ltd. at page 670 of the report that the depreciation reserves available to the employer should be deducted.

Shri Bose contended on behalf of the Company that such deduction from the gross amount of rehabilitation cost is permissible if two conditions are satisfied. The first condition is that there must be a depreciation reserve fund and secondly that fund must be available to the employer. Regarding the first of these two conditions Shri Bose referred me to some decisions of the Supreme Court wherein depreciation amount has been characterised as depreciation reserves. One such case is the case of Tata Oil Mills Co. reported in 1959, 2, L.L.J. page 250. At page 255 of the report there appears the following sentence:

"The last item with which we are concerned is the return on the amount of depreciation reserves used as working capital".

The other case is the case of Mysore Kırloskar versus their workmen, reported in 1961, 2, L.L.J. page 657 in which the expression "depreciation reserve" has been used in connection with consideration of the question of working capital at page 658 of the report. Shri Bose submitted that in the present case the Company has not created any depreciation reserve. There is no money under that head and so no question of deducting any amount of depreciation reserve from the total rehabilitation cost arises in the present case.

The above argument of Shri Bose is unsustainable, because the expression 'depreciation reserve' means nothing more or less than depreciation provision. In the treatise of the Principles of Auditing by F. R. M. De Paula, 1961 Edition, there is the following passage at page 129:

"Regarding the use of the word 'reserve', in the past this term was applied both to appropriation of profits which are free for distribution and to provisions for specific requirements, such as depreciation, bad debts and other contingencies, which represent charges against earnings".

The Companies Act, 1948, clarifies this position in Part IV of the Eighth Schedule as follows:—

(a) provisions represent amounts charged against earnings for depreciation, renewals and diminution in value of assets;.....

The Companies Act referred to above, of course, refers to the English Act but from hte abovequoted passage it would appear that at one time the word reserve applied to depreciation in England and later on it was described as a provision in the Companies Act. So far as my knowledge about accountancy of the Companies of our country goes no Company creates a fund or reserve called depreciation reserve. Depreciation is always treated as a provision but the important fact is that it is a charge against earnings and but for this provision the shareholders and workmen would have got the advantage of the amount so held back. The principal objective of holding back a portion of the reveneu by way of depreciation is to recoup original capital of wasting asset. The amount of past depreciation is clearly shown in Schedule V at page 14 Ext. A. This amount is Rs. 37.02 lacs. Atthough there is no reason why this

amount should not be deducted from the ton bilitation costs. It is significant that after the lation of rehabilitation costs in respect of a pa year the depreciation for that year is addeducted from such costs. That being so the reason why the past accumulated amount of ciation should not be deducted from the top of rehabilitation. There is nothing to sho to sho that amount has been exhausted by utilisation other manner. So the second argument of Sh that the Tribunal should be satisfied that the ciation amount is available to the employer d carry any weight in the present case. I ho along with the general reserves the amount of has been found to be Rs. 84.82 lacs the depn amount of Rs. 37.02 lacs up to December should also be taken into account and as it of these amounts exceeds the total rehabilitation of Rs. 99 lacs the company is not entitled anything on account of rehabilitation costs being my view it is not necessary to enter i correctness of the figures of the chart of reh tion costs submitted by the company, namel B(1).

The abovementioned findings on questions by the parties regarding the calculation of a surplus according to Full Bench Formula an marised in the following chart:

(In lacks of rup

Net Profit as per Profit and Loss Account.

			Rs
Воция		••	 4 · 7(
Itoms rel	lating to	previous years	 1 - 1:
Deprecia	tions		4-19
Taxation			 12 37
Amount	known a	s 'Y' account	 - 53
Puri Bun	glow ex	borrece	 - 17
Donation	١	••	 - 08

Profit on sale of fixed	assets		0 · 20
Items relating to prev	ious years		1-18
Pensions paid		••	1 · 66

Gross Profit ...

Less Prior Charges-

Le

National Normal Depreciation	on	2.30
Taxation (as previously calcu	lated)	16 · 29
Wealth Tax	••	· 45
Return on paid up capital	••	4.80
Return on Reserves	••	Nil
Rahabilitation charges		Nil

Available Surplus ...

the above chart it would appear that there lable surplus of 12 lacs of rupees in the year. In my opinion half of this amount to the Company and the other half to the Admittedly the monthly basic wages of amounted to Rs. 1.70 lacs. They were ree months' wages amounting to Rs. 5.10 ing a balance of Rs. .90 lacs from their the available surplus. I award an additional 15 (fifteen) days' basic wages of the workthey year 1957. The above payment must be thin a month of the publication of the award alcutta Gazette".

my adjudication and award.

at my dictation and corrected by me.

ADA MUKHERJEE, Judge.

3rd December 1964.

RENUPADA MUKHERJEE,
Judge,
First Industrial Tribunal.

By order of the Governor, S. C. MUKHERJEE, Asstt. Secy.

43-I.R. |IR|11L-145|60.—5th January 1965.—5th under the Government of West Bengal, Department, Order No. 4688-I.R. |IR|11L-dated the 5th September 1964, the industrial between Messrs. Shiva Glass Works Co. Ltd., jar, 24-Parganas, and their workmen represent-hiva Glass Employees' Union, 7B Rani Rashoad, Calcutta-18, regarding the issues mention-he said order being matters specified in the and the third schedules to the Industrial s Act, 1947 (XIV of 1947), was referred for ation to the Fourth Industrial Tribunal;

whereas the said Fourth Industrial Tribunal mitted to the State Government its award on i industrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV 7), the Governor is pleased hereby to publish award as shown in the annexure hereto.

#### ANNEXURE

matter of an industrial dispute between Messrs. iva Glass Works Co. Ltd., 128 B. T. Road, aranagar, 24-Parganas, and their workmen presented by Shiva Glass Employees' Union,

7B Rani Rashmani Road, Calcutta-18. (Government Order No. 4688-I.R., dated the 5th September 1960). (VIII-529|60.)

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

For the Union: Shri J. Pandey.

For the Company: Shri S. C. Sen, Advocate.

This reference under section 10 of the Industrial Disputes Act arises out of Government of West Bengal, Labour Department, Order No. 4688-I.R./IR/11L-145/60, dated the 5th September 1960. The dispute lies between Messrs. Shiva Glass Works Co. Ltd., Baranagar, 24-Parganas, and their workmen represented by Shiva Glass Employees' Union, 7B Rani Rushmoni Road, Calcutta-18. Following are the issues mentioned in the Order of Reference:

- 1. Are the lock-out of the factory from 3rd January 1960 to 31st January 1960 and subsequent closure of the factory from 1st February 1960 to 27th February 1960 justified? What relief, if any, are the workmen entitled to?
- 2. Is the Company justified in not allowing the 66 workmen (as per list 1 attached) 'to resume work? What relief, if any, are the workmen entitled to?
- 3. Is the dismissal of (i) Dhana Raj, (ii) Jalil, (iii) Munilal, (iv) Lakshminarayan justified? To what relief, if any, are they entitled.
- Whether the 381 workmen (as per list II attached) are entitled to any wages for the period of their non-employment from 29th February 1960 to 8th May 1960.

In this case Messrs. Shiva Glass Works Co. Ltd. (hereinafter referred to as the Company) has submitted its written statement. On behalf of the Shiva Glass Employees' Union (hereinafter described as the Union) two written statements have been filed. One has been filed by Shri K. K. Sukla alleged to be the President of the Union, and another has been filed by Shri Shiba Sankar Roy, a representative of the Union. Each of these two persons challenges the authority of the other to represent the Union but for the ends of justice, I have allowed both of them to file written statements on behalf of the workmen. The story of Shri Sukla in his written statement, in short, is that the Company has been exploiting the labourers all along and that there has been constant struggle between the Company and the Union over the demands of the workmen. The Company has been depriving the workers of their legitimate rights. On 21st December 1960 the Company summarily dismissed without justification, Jalil and Dharam Raj, the active leaders of the Union. The Company thereafter dismissed one Munical for the same reasons. The Company also refused to employ one Lakhinarayan without any reason whatsoever. The Company was

not satisfied with it. It then began to deduct money from the wages of the workers on the allegation that there was short production by the workers. This took place on 25th December 1959. On 26th December 1959 the workers made demonstration with the result that there was stoppage of work. The Company gave a notice of closure on 25th December 1959 with ulterior motive. The Union made certain claims on 2nd January 1960, and the Company locked out the factory on 3rd January 1960. In spite of request the Company did not lift the lock-out but, on the other hand, the Company gave effect to its proposed closure from 1st February 1960. The Company gave the notice, dated the 25th December 1959, and proposed to close down the business from 25th January 1960 but ultimately it was deferred till 1st February 1960. In the meantime the Company issued charge-sheets to almost all the workmen on false allegations of misconduct and to dismiss them. It has been alleged that the letter of dismissal reached the workers not before the 2nd February 1960. During the lock-out and the closure the Company managed to win over a few workers and to enter into a settlement with them. Some of these workers designated themselves as officials of the Union. It has been alleged that the said agreement is a mala fide one. On the basis of the alleged agreement the Company started the factory not with the old workers but with fresh hands. There was a dispute over it and ultimately at the intervention of the S.D.O., Barrackpur, a settlement was effected. According to this settlement, all workmen except 37 workers were to be reinstated with effect from 12th May 1960.
The Company however refused to take back the old workers according to this settlement. It has been alleged that Shri N. C. Kundu, an Arbitrator, gave his award to reinstate 37 workers who were dismissed but the Company did not implement the award. The grievance of Shri Sukla is that the Company deprived the workers of their wages for the period of lock-out and closure, and that the workers mentioned in list 2 attached to the order of reference were not allowed to resume their duties before 8th May 1960. With regard to Issue No. 1 the claim of Shri Sukla is that the workmen are entitled to wages for the period of lock-out and closure. Regarding issue No. 2, the claim is that the workers mentioned in the list 1 of the order of reference are entitled to reinstatement with full wages for the period of unemployment. Under the issue No. 3 the claim is that the workers Dhan Raj, Jalil, Munilal and Lakhinarayan are to be reinstated as their dismissal were illegal. Their cases were the result of the victimisation by the Company. They will be entitled to full wages during the period of their unemployment. With respect to issue No. 4, the relief claimed is that the workers named in the list II in the order of reference are entitled to the wages for the period of unemployment till 8th May 1960.

Shri Shib Sankar Roy, it appears, belongs to a rival party in the Union. In his written statement he has generally attacked the Company in the same way as Shri Sukla has done. He has also spoken about the oppression of the Company on the workers. It has also been stated that a charter of demands of the workmen was submitted in the month of May 1959. Thereafter an agreement was arrived at but still the Company adopted unfair labour practices. The result

was that there was natural resentment from the body of the workmen. According to Shri R leaders of the Union ill-advised a small secti workmen to adopt unconstitutional means for the claims of the workmen but the over majority of the workmen denounced the procedure. They wanted peaceful and correct to achieve their purpose. The Companion of the particular against the particular taking any action against the particular responsible, if at all, for any alleged offeno to punish all the workmen in general and d lock-out by a notice, dated the 3rd Janu The lock-out has been described as mala fi continued up to 31st January 1960 after closure was effected. Conciliation proceed held but due to the lack of sensible approx representatives of both the parties, the disp not be settled at first. Shri Roy has further his written statement that the majority of the thereafter reconstituted the executive commit Union in a special general meeting held February 1960 and tried to convince the Con start negotiation for a peaceful settlement of pute. The Company also felt that it was nec arrive at a reasonable settlement and ultimate interim agreement was arrived at between the and the Company on 24th February 1960 at quently the Company started the factory with available workmen as possible. In this writt ment it has been alleged that the lock-out subsequent closure were illegal and unjusti that the workers are entitled to get wages period. Regarding the issue No. 2 it has be that most of the workmen mentioned in list the order of reference have been provide mployment by the management at the instan Union and that the remaining persons approach the Union and thus nothing could for them. It is, therefore, desired that the ( should take these persons in employment as a of good-will and sincerity. It has been furth regarding the issue No. 3 that Dhana Raj a others did not approach the Union for us their cause and, therefore, nothing is known a facts and circumstances of their dismissal. ing the issue No. 4, it has been stated by that the Union took up the cases of those who approached it and that most of them w vided with employment by the Company. The therefore desires that if any workman unemployed, he may be taken back in serv

According to the written statements of the pany, the stories set up by the Union are false Company has denied the material allegation against it. According to the Company, from inception it has been almost continuously rule a loss due to various factors, the most significant which is the labour trouble. The workers Company were mere tools in the hands leaders who misled them. The workers und guidance adopted all sorts of unconstitutional nal, illegal and various other coercive met frighten, intimidate and coerce the manage yield to the unjustified demands. Their illegation included slow-down tactics, disorderly be disobedience, insubordination and other fact resulted in virtual ruination of their small fact

closure from 1st February 1960. The illegal es of the workers were started more vigorously he month of May 1959 and continued till the f closure of the factory and even thereafter. count of the activities of the workmen mentioned the factory had to be closed from 1st February In May 1959 the Union submitted a charter nands. Immediately thereafter the so-called of the Union started various activities and aggressive attitude. They started criminal and sive activities, stoppage of work, forcibly ing inside the factory premises, etc. In the cek of July 1959 it was found that as a result v-down tactics of the workmen, production fell ut 15 per cent. approximately causing a loss of Rs. 15,000 worth of production per month. bnciliation Officer tried to make conciliation and is upon the workmen about their duties but he

There was shortage of production due to ent slow-down tactics and by lethargic work by orkers. According to the Standing Orders, the any warned the workers and asked them to make shortage given by them. In violation of the of the Conciliation Officer, the workers went ike from 9 a.m. on 22nd September 1959 withby reason or notice. However, ultimately, a ite agreement was entered into on 25th Septem-159 settling all the disputes between the parties. company fulfilled its obligations according to the nent but the workers did not fulfil any obligation eir part according to the agreement. The rs did not make up the previous shortage in ction as provided in clause 9 of the agreement in the other hand, they continued their go-slow and gave much less production than normal

Clause 10 of the agreement was not complied. workers went on committing acts of gross inline. However, due to shortage in production by the workers Tumbler Packers had to be laid the beginning of October 1959. All the workers ned absent on the 2nd October 1959 without any

This amounted to strike without any justifica-The Union representatives approached the gement thereafter and gave out that the workers make up the loss of production caused by their te on 2nd October 1959 within two weeks. ately, a bipartite agreement was signed on 6th er 1959. In spite of the agreement the workers at make up the loss in production caused due to absence on 2nd October 1959. They rather further shortage in production. In October also orkers committed acts of indiscipline and infination. The Fire mazdoors remained absent th October 1959. The Company issued notice notice to the workers asking them to do their properly and warned them of the consequences ar indisciplinary acts and slow-down tactics. lompany informed the workers by notice that onstant shortage in production the Company's ial position had much deteriorated and that unormal production was given and previous shortin production were made up, it would not be le for the Company to introduce Provident Fund ns of the agreement. The notices issued by the any had no effect on the workers. They, howincreased subversive and criminal activities. On December 1959 one worker Jalil threatened illegally. On 15th December 1959 Jagdhari assaulted another worker on the same ground that he was to give evidence in a departmental enquiry. On 22nd December 1959 one durwan of the factory was threatened and asked not to carry out the orders of the management. Several peaceful workers were threatened. In these circumstances, in spite of best efforts of the management to bring the situation under control, the management was convinced that the situation had gone out of its control and that it was not possible to run the factory. The Company, therefore, gave one month's notice of closure on the 24th December 1959. The notice of closure did not produce any effect. The workers at the instigation of the leaders of the Union continued their illegal activities. On 26th December 1959, the factory manager was informed that he would be assaulted by the goondas engaged by the Union people. On 27th December 1959, Ram Chandra Singh and others barricaded the factory gate. The Company's properties comprising of straw and coal were looted and the durwans of the factory were threatened. On 28th December 1959, Ram Chandra Singh and others obstructed the ingress of car of the Manager and egress of the lorry of the Company. One, durwan of the factory was again threatened. Some workers committed threatening in respect of the Company's properties. The workers were warned by several notices but in spite of these notices, there was no improvement in the situation. Production fell further in the month of December. The Company had to file applications under sections 144 and 107 of the Code of Criminal Procedure before the S.D.O., Barrackpore, against some of the workers. There was a report after enquiry and the Magistrate issued orders against the offending workers. The loyal workers and the management staff became very much apprehensive of their lives on account of assault, threat, violence, intimidation, coercion, etc. On 3rd January 1960, a durwan was severely assaulted and several workers caused obstruction to ingress and egress to and from the factory. The situation went out of control and the normal work could not be done in the factory. The Company was, therefore, compelled to declare lock-out with effect from 3rd January 1960. Even after the lock-out the illegal activities continued. The Assistant Labour Commissioner took up the case for conciliation and the Company, therefore, informed the workers by a notice, dated 18th January 1960, that as the matter had been taken up for conciliation, the management decided to postpone the date of closure to 1st February 1960. The possibility of settlement of the dispute proved futile and there was no improvement in the situation. Consequently, the Company had to declare closure of the factory with effect from 1st February 1960. After about two weeks, a section of the workers and the Union representatives approached the Company and requested to reopen the factory with the assurance that the workers would work sincerely after reopening. An agreement was entered into by and between · the Company and the and the Company decided to reopen factory. The Company invited applications from the ex-workers so that their names might be registered for employment after the reopening. The Company also intimated that those who would fail

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to apply for employment within a certain date, would be deemed to be not interested in the employment. The Company, however, was lenient and absorbed all the ex-employees whenever they applied for employment. A large number of exemployees were given employment after the restarting of the factory whenever they appeared. Thirtyseven workers were dismissed and/or discharged on sufficient grounds of misconduct and ultimately it was decided that if they tendered apology for their misconduct, they would be given employment. In pursuance of the decision, 21 dismissed workers tendered apology for their misconduct. They were given employment in the factory. The remaining 16 dismissed workers did not offer any apology and their cases were not, therefore, considered for employment. Out of that list I of the order of reference, 27 workmen were re-employed on various dates, eight persons left the Company after receiving their dues in full and final satisfaction of their claims, five persons were never in the employ of the Company, seven persons did not turn up at all for re-employment although they got sufficient oppor-tunities and 16 persons did not tender any apology as indicated above for their misconduct. Three other persons of this list are Dharamraj, Jalil and Munilal. Dharamraj was charge-sheeted and an enquiry was held against him. He had sufficient opportunity to defend his own case. He did not care to attend the enquiry. The enquiry was held ex-parte and he was found guilty by the enquiring officer. He was, therefore, dismissed by the Company. Jalil was also charge-sheeted. He did not care to submit any explanation. An enquiry was held against him. He attended the enquiry. He had sufficient opportunity to defend his own case. He was found guilty and was dismissed by the Company. Munilal was discharged from service by a letter, dated 4th September 1959. He was, however, reinstated on his tendering apology. On 6th November 1959 he was again charge-sheeted for his misconduct. He was again pardoned of the charges. On 23rd November 1959 he was chargesheeted for sleeping on duty and for misusing the Company's properties. On 1st December 1959 and 2nd December 1959 he was charge-sheeted on several grounds. He received all the charge-sheets but did not submit any explanation. He was informed about the enquiry. He was given all opportunities to defend his own case. He did not attend the enquiry but the Company gave him another chance to attend the enquiry. He did not still turn up and the enquiry was held ex-parte.
The delinquent was found guilty and he was dismissed. No person named Lakshminarayan mentioned in the issue No. 3 was in the employ of the Company. The question of his dismissal, therefore, does not arise. Regarding the list of persons in connection with issue No. 4, it has been stated that serial Nos. 173 and 208 have not been included in the list. The total number of persons mentioned in list No. 2 would therefore be 379. Out of this number, 42 names are fictitious as they were never in the employ of the Company, the names of 60 persons have been repeated either in the list No. 2 or the list No. I or in both, 24 persons left the Company after obtaining payment of their full dues, 247 persons have been re-employed by the Company on various dates in accordance with the notice given by the Company for restarting the factors six persons did not turn up at all for received ment. The Company had to recruit a few hands as the old workers who rejoined the factory. In short company has alleged that the workmen are entitled to get any relief in this reference. Company has further stated that the written ament filed by Shri K. K. Sukla cannot be accepted and considered on the ground that he no locus standi at the relevant time to represent Shiva Glass Employees' Union and the work It has been further alleged that on account a agreement between the Company and the deflected on 24th February 1960, there was dispute for the present reference.

The parties have produced their document they have been marked exhibits. On behalf of Sukla representing the Union, 31 witnesses been examined. The Company has, how examined two witnesses. Shri Shib Shankar a group has not however appeared at the time hearing.

Regarding the issue No. 1, viz., the lock-out the closure, certain facts are to be const Exhibit is the copy of the memorandum of ment arrived at between the Company and Union on 4th August 1955. In this agreement admitted by the Union that the Company wasd on 4th July 1955 due to the sit-down strike go-slow policy of the workers. It was agreed the Union, according to this agreement, the workers would give written apology for their conduct committed on 4th July 1955 and that would give undertaking to the effect that they maintain peace and discipline in future and by the rules of the Company. The workers fu undertook that they would make good the that the Company had suffered up to 4th July within six weeks from the date of starting of production work, and that if the loss was not up with the said period, disciplinary action be taken against the defaulters. The worl further agreed to give full production according the production order of the Company and in of shortage of production by any workman, workman concerned would make good the within seven days from the date of short produ According to the agreement the factory we opened from 5th August 1955. Regarding agreement there is no challenge from the side ( Union before me. It is therefore clear that agreement was arrived at after the workmen agreed their guilt. It was therefore clear before the closure of the factory on 4th July the workers were guilty of misconduct and of production.

Exhibit O is the charter of demands. The dated 20th May 1959. It was placed by the lefter the management. Exhibit D is the control the letter written by the Labour Officer to the retary of the Union on 28th July 1959 regarding demands of the workmen. Thereafter the lefter another charter of demands. This left demands was sent to the Labour Commission with a copy to the Company and it is date

per 1959. It is Ext. 10. Next on 25th Sep-1959 a settlement was effected between the ly and the workmen in presence of the Con-Officer. The copy of this agreement was both the parties by the Conciliation Officer copy is Ext. C. Certain privileges were the workmen according to this agreement workers agreed to call off the stay-in strike ect from the second shift of 25th September The terms of this agreement again show that kers undertook to give full production ig to the existing quota of production to the availability of raw materials and to in short production given by the workmen the date of the agreement amounting to 000 approximately. It was agreed that the roduction would be made up within a period e months from 25th September 1959. This ent was signed on behalf of the workmen by N. Sukla who has filed the written stateand also by Ramchandra Singh who has d in this case on behalf of the Union. The en further undertook to maintain perfect to respect the ny's lawful orders. Ram Chandra Singh, Il, wants to say that in the agreement there p schedule of production order. I cannot this statement of the witness. At one time s that at the time of execution of the agreethe Union obtained a copy of the agreement at the copy is with him. It is curious that h copy has been filed in this case. Again the says that at the time of execution of the ien the Union did not get any copy but subtly Shri A. C. Roy Chowdhury of Labour ment sent a copy of the agreement. I cannot hat Shri Roy Chowdhury, the Conciliation of the Labour Department of the Governmanipulated in the agreement. Moreover, erms Nos. 8 and 9 clearly show that up ith September 1959 the workmen were short production to the Company and on it of that the Company was suffering a lot. rorkmen undertook to make good the loss by g up the short production. It is clear to me the workmen took up the policy of short tion in order to coerce the Company by g damage to the business. This is a dangerous ischievous policy on the part of the workmen should not be allowed in any enterprise. ding to the Ext. C one Munilal was to be ned in the service provided he submitted a 1 apology and assured the management of the iny in keeping good behaviour in future. t E is a letter addressed to the management. dated 6th October 1959. This also shows n 2nd October 1959 some workers absented elves from the factory and as a result thereof was shortage of production and the Company d. Exhibit G is a letter, dated 24th October written by the Directory of the Company to L. C. Roy Chowdhury, the Labour Officer, aining that the workers were violating the of the agreement, Ext. C, by not giving full tion as settled. The Company complained he workers were giving short production from September 1959 in spite of the agreement. i were sent to the President and the Secretary : Union. On 28th October 1959 the Company

issued a notice. The copy of the notice is Ext. F. The Company by this notice drew the attention of the workers to the terms and conditions of the agreement, dated 25th September 1959. The Company complained that there was still short production. The Company further gave instances of indisciplined conduct of workers regarding stoppage of work, stay-in strike and refusal to work. The Company appealed to the workers to abide by the terms of the agreement and to behave properly. The Company again issued a notice on 12th December 1959 directing the workers to make up the shortage in production, otherwise, the Company gave out the management would make proportionate deduction from the wages of the concerned workmen according to the Standing Orders of the Company. The copy of the notice is Ext. H. That very day the Company issued another notice complaining about the short production. The copy of the notice is Ext. H/1. At last, the Company issued a notice under section 25FFF of the Industrial Disputes Act on 24th December 1959. The copy of this notice is Ext. I. In this notice the Company regretted that spite of the notice the workmen had been deliberately slowing down the production for several months causing serious loss to the Company. The Company also regretted that notices and warnings issued by it were all ignored and in spite of this fact, subversive activities of the workmen went on at random, and the management could not control the workmen and run the factory. The Company declared in this notice that it was impossible for it to run the factory with those workmen. Company gave out its decision to close the factory and the notice of closure was thus issued declaring that the factory would be closed and the services of the workmen would stand terminated as a result of such closure. It was a month's notice for the purpose. The Company, however, decided to pay compensation to the workmen according to Setcion 25F of the Industrial Disputes Act, and the workmen were requested to collect their dues.

On 26th December 1959 the Company issued a notice stating that the workers on duty had deliberately damaged the working chamber of furnace in order to cause damage to the span of life of the furnace. The Company, therefore, warned to all concerned that in case of any damage done by the workmen, the management would realise compensation for such damages from the workmen concerned. The copy of this notice is Ext. J.

On the following day the Company issued another notice complaining the subversive activities of the workmen and their acts of indiscipline regarding the obstruction of the vehicular passage of the factory. The notice mentioned about the looting of the properties of the Company by the several workers and the Secretary of the Union. It was alleged that the durwan was threatened with assault. The Company declared in this notice that due to the activities of the workers, the Company had been put to heavy loss and it was difficult to carry on with the normal work of the factory. The Company again appealed in this notice to the workmen to give up illegal activities. The copy of this notice is Ext. I/1.

impossible to keep the factory open any fur the circumstances and for the safety and a the persons and property, the managem reluctantly been compelled to declare a of the factory with immediate effect, in Sunday, the 3rd January 1960." Subsequing 18th January 1960 the Company issued The copy of the notice is Ext. J/7. In the it has been stated that in spite of the nucleosure, dated 24th December 1959, the increased their acts of lawlessness and incompany the factory was, therefore, locked out. Assistant Labour Commissioner took question of lock-out, the management the desirable to postpone the closure of the factory was, and the management decided to the closure with effect from 25th January 19

Again on 28th December 1959 the Company had to issue another notice stating that the workers had not yet stopped their acts of indiscipline and were continuing obstruction of the movement of the traffic in and out of the factory. This, according to the Company, made it impossible for the management to pay the balance of the wages to the workers and unless the activities were stopped, the management were not in a position to make any further payment. The copy of this notice is Ext. J/2. On 28th December 1959 the Factory Manager of the Company filed an application under section 144, Cr.P.C., before the Subdivisional Magistrate against Ramchandra Singh and several other workers for their illegal activities praying for protection against the opposite party. That very day the Subdivisional Magistrate directed the local police to enquire into the matter and to give protection to the applicant. The copy of the petition under section 144, Cr.P.C., with the order of the Subdivisional Officer is Ext. K. Along with that petition another petition under section 107, Cr.P.C., was filed against Ram Chandra Singh and others for executing Interim Bond for keeping the peace. The copy of the application is Ext. K/1. The copy of the orders of the Magistrate, marked, Ext. W, will show that on 25th February 1960 the Subdivisional Magistrate, Barrackpur, passed an ex-parte order for reason of emergency directing the opposite party not to squat on or put any obstruction or barricade on any roads and passages leading to and from the factory within a radious of 500 yards or to form an assembly of five or more persons within the said area. This order was passed by the learned Magistrate as was satisfied from the petition of the petitioner, the Factory Manager, and the police report about illegal activities and as there was a very grave apprehension of breach of peace, a show cause notice under section 107 of Cr. P.C. was also issued to the oppostie party by the learend Magistrate.

The Company by a notice, dated lst 1960 (vide Ext. J/8), declared that all the of the factory except those who had alre dismissed or discharged prior to the noti be paid compensation under section 25FF Industrial Disputes Act. After this  $\pi$  events took a definite turn. It appears the number of workmen belonging to the realised their own position. They reshu Executive Committee of the Union and Union approached the management with a to restart the factory and assured the ma that the workmen were willing to work and in a disciplined manner giving full pr The management of the Company consic proposal and having contacted with some decided to restart the factory as early as An agreement was arrived at and signed between the Company and their represented by the Shiva Glass Employee on 24th February 1960. The copy of the a is Ext. A. The Manager and the Assistant signed on behalf of the Company and th elected President, the Secretary, the member Executive Committee of the Union, and number of workmen gave their signature. agreement. The recital of the agreement follows:

On 30th December 1959 the Company again issued a notice marked Ext. J/3 stating that a worker Muneswar had committed an act of indiscipline and attempted to beat the Foreman. That very day at 3.45 p.m. the workers were, therefore, warned that they should not commit any illegal act, otherwise the management would take serious action. The notice had no effect on the workmen and again on the following day, viz., 31st December 1959, another notice was issued. This is Ext. J/4. It stated that the workers had again put barricade and fencing on the factory gate and the lorries of the Company could not ply as a result thereof. The Company also gave out that the workers were finally warned that should they be found committing acts of indiscipline and violence, the mangement would be forced to take drastic action in the matter. Again on 2nd January 1960 the Company issued further warning to the workmen as they were continuing their subversive activities. The copy of the notice is Ext. J/5. On 3rd January 1960 the Company finally issued the lock-out notice. The copy of the notice is Ext. 1/6. Herein the Company mentioned about the violent activities of the workers and stated that it was impossible to continue with the workings of the factory. In the concluding portion of the notice, it was stated "The aforesaid acts of lawlessness and indiscipline are not only rampant but are gradually on the increase for which it has become absolutely

"The Management of the Shiva Glass Company Limited declared a lockeffect from the 3rd January 1960 an closed down the factory from February 1960 as per notice of that to continued subversive, criminal a ciplinary activities as well as slo tactics of the workers resulting in loss to the Company and the service the workmen except those as men the said notice of the 1st February terminated as a result of such clousre realised the wrong guidance of the the workers reshuffled the Committee of their Union, namely. 7 Glass Employees' Union in a general and approached the management to the factory as they were willing honestly and in a disciplined mannfull production. The management t contacted some financiers and after arranged necessary finance to res factory notified on 24th February 19 intention to restart the factory as

pssible. After the said netice the workers presented by their Union, namely, the hiva Glass Employees' Union approached the manaement and the following settlement as arrived at between them at a bipartite tecting held on 24th February 1960''.

of the terms of the agreement in Ext. A follows:

he management would restart the factory and the ex-workers would be given first chance of re-employment but the workmen dismissed or discharged for misconduct would not be eligible. The ex-workers willing to join after the restart of the factory should apply in writing.

The Union gave undertaking that the workers would maintain peace, discipline and good conduct in the factory.

The workers would not resort to go-slow policy.

were several other terms. In pursuance of reement, Ext. A, the Company started the 7 from 27th February 1960, and a letter was n to the Secretary, Labour Department of the Government. The copy of that letter is Ext. he cuttings of the newspapers in Ext. I series now that on the 25th and 26th February 1960, company declared that the factory would be ed and the ex-employees of the factory except who were discharged and dismissed for mistre were requested to make applications for rement in the factory within the 29th of the 1960. By further notices, dated 16th April published in the "Amrita Bazar Patrika" and ugantar" of 20th April 1960 inviting applications the ex-workers for employment in the 1.

all now come to the oral evidence adduced in ise. O.P.W. 2 is the Commercial Manager of ompany. At present he is working elsewhere. It the service of the Company in 1961. He ated that Ext. A was signed by the majority workmen of the factory. After mutual disms with the representatives of the workmen, afted the agreement. The witness has stated his agreement had acted upon by both the in This witness has further stated that he ed the notice, Ext. J/8, and the statements therein are correct. He has also stated on hat the workmen worked in such a way that company was not getting nomal production ing to fixed quota, that the workmen also d criminal and subversive activities and that ise activities of the workmen, the management declare lock-out.

arge number of ex-workmen of the Company seen examined as P.Ws. But it is strange to hat there is no particular and assertive denial inv of them regarding the allegations made in stices issued by the Company relating to the plined behaviour of the workmen and the low tion given by them. Many of the charged persons have been examined but they denied legations made against them personally. The ary of the Union, P.W. 31, has stated that

during the period of lock-out the Company gave a notice on 1st February 1960 for closure. He has further stated that there was a solenama between the Company and the Union (the witness says our Union) in connection with the reopening of the factory. This certainly refers to Ext. A, an agreement made between the Union and the Company, but the witness wants to say that after the closure of the factory Gopal Pandey resigned in September 1959. This cannot be true because the closure of the factory was in 1960. The witness wants to say that Shri Pandey along with some others set up a seperate committee of the Union and this committee entered into an agreement with the Company. However, from the evidence and circumstances of this case, I am satisfied that after the notice of closure, the workmen realised their own folly in the matter of pursuing violent activities in the factory leading to the lock-out and closure of the Company. They also realised that they were misled by the then leaders of the Union and that on account of their activities the management of the Company was justified in declaring lock-out and closure. They also found that on account of their own activities they were going to be without employment. Better sense prevailed in the minds of the workmen and ultimately they removed the officials who were misleading them and set up a new Executive Commisteading them and set up a new Executive Committee. This reconstituted committee of the Union followed by the majority of the workmen approached the management for restarting the factory. They also assured the management that on their part they would be sincere workers maintaining peace and discipline in the factory giving production according to fixed quota. The management, it appears, was reasonable and considerate and thus being assured, it secured financier afresh and restarted the business. It is quite clear that the reconstituted committee of the Union was the representative and authorised body duly supported by the majority workmen, and the of the ment, Ext. A, was legal, voluntary and very reasonable. It appears that a civil litigation is pending. In that case the legality of the committees will be decided but for the purpose of the present proceeding I hold that Ext. A was properly executed by a representative body of the workmen, and the members of the Union.

I have considerd the evidence, both oral and documentary, adduced by both the sides before me and also the circumstances of this case. I hold that the workmen of the factory were misled by some leaders of the Union and, as a result thereof, the workers resorted to violence, indisciplined behaviour and disorder in the factory. They also adopted a go-slow policy and deliberately produced less than the quota fixed in order to put pressure upon the management of the Company to submit to their demands. This conduct of the workmen was must unreasonable and unsupportable. They expected by doing mischief to the Company and to the business that the management would be cowed down and be compelled to grant the demands made from the side of the workmen. It is quite clear from the facts and the circumstances that the Company requested the workmen to maintain order and peace in the factory and to work according to the quota fixed. Repeated notices were issued by the Company giving warnings but all these were of no avail. The workers resorted to criminal activities and threatened other peaceful workers. They also caused damage to the

properties of the factory. Practically speaking, a large number of workmen being misdirected by the then leaders of the Union made it impossible for the Company to carry on works in the factory peacefully. The Company wanted to maintain peace in the factory but when the situation came to the breaking point of endurance, the Company had to declare lock-out. Even after the lock-out a section of the workers continued their criminal activities and wanted to cause damage to the properties of the Company.
The Company had suffered enormous loss on account of the conduct of the workmen and it was not possible for it to continue any more. The Company had no other alternative but to declare closure of the business by a notice. At the same time, however, the Company without any malice desired to give compensation on account of the closure. Subsequently, however, the workmen realised their misdeeds and misconduct and approached the management to restart the factory giving assurance that in future they would work peacefully and give production according to fixed quota. The management accepted the assurance of the workers and the members of the Union who reconstituted their Executive Committee and restarted the business at the factory on 27th February 1960. I have no manner of doubt in my mind that the Company was justified in declaring lock-out and the closure due to the mischievous activities of some workmen as it was impossible for the Company to carry on business. There was no malice or mala fides in the conduct of the management and in the matter of the lock-out and the closure. On the other hand, the actions of the leaders of the Union who created chaos in the factory started mischievous activities. The issue No. 1 is, therefore, decided in favour of the Company and against the workmen.

I shall now deal with the issue No. 3 relating to the dismissal of (1) Dhana Raj, (2) Jalil, (3) Munilal and (4) Lakshminarayan. I shall first take up the case of Lakshminarayan. It has been alleged from the side of the Union that Lakshminarayan was improperly and illegally dismissed. The Company wants to say that no such person was an employee of the Company and that it is a fictitious person. A large number of witnesses have been examined on the side of the Union and out of them only three have mentioned about Lakshminarayan. P.W. 16 has stated that Lakshminarayan was dismissed by the Company after the lock-out, i.e., in 1960. According to him, Lakshminarayan worked for about 14 years. P.W. 20 has stated that Lakshminarayan was a sweeper of the Company for about 18 years. During cross-examination, however, he has stated that Lakshminarayan was dismissed in 1959 and he cannot give the month of dismissal even by guess. According to this witness sweepers and durwans did not get any card from the Company. P.W. 30 has deposed that Lakshminarayan was a sweeper of the Company and he was dismissed before the lock-out. This witness has further added that the sweepers are not entitled to get any ticket and they do not get any ticket or card. The evidence of the Unions witnesses regarding Lakshminarayan is, therefore, unacceptable and contradictory. Lakshminarayan is P.W. 8. His evidence is that he worked for about 14 years. He says that although other employees of the Company were supplied with cards and leave books; he did not get any card or leave book from the Company to show that

he was an employee. It has not been  $proper beta was ever an employee of the Company. If fore, hold that Lakshminarayan mentioned in No. 3 was neither in the service of the <math>C_i$  nor dismissed as alleged.

I shall now take up the case of Dhana Ra to be remembered that the Union stated written statement that the persons mentissue No. 3, were unlawfully dismissed Company without any charge-sheet and to opportunity for defence was given to them been stated that the dismissals were can victimisation. Admittedly, Dhana Raj, me in issue No. 3 was Dharam Raj, the name order of reference was not correct. There dispute about that. Ext. U is the file con the papers relating to the charges and proceed respect of Dharam Raj. Three charge-sheet issued to him. They are dated 26th November 1959 and 5th December 1959 short, the following allegations were made him:

- (i) On 25th November 1959 he acted manner of insubordination and disob in leaving his place of work to permission;
- (ii) He deliberately adopted go-slow poli was giving less production. He als gated others to adopt go-slow ta the matter of production causing | the Company;
- (iii) In spite of directions and requireme did not put his signature in the Pro Register;
- (iv) He instigated other workers not to pusignatures in the Production Regispite of directions.

The enquiring officer, Shri Varma, has been end in this case as O.P.W. 1. He says that I appointed enquiring officer. In his presend witnesses were examined and the evidence recorded. After the enquiry he submitt report. The records of the proceedings are in Ext. U. The report of the enquiring of also in the file. Copies of the letters write Dharam Raj are also there. The report show on the appointed date of enquiry, name December 1959, Dharam Raj appeared and region and journment and accordingly the enquiradjourned to 11th December 1959. The treport further shows that on 11th December Dharam Raj did not turn up in time and the started ex-parte. Dharam Raj, however, came factory and he was advised to take part enquiry but he refused to take part. At his the enquiry was further adjourned to 12th December 1959. On this date Dharam Raj did not the and the enquiry was conducted in the absorbanam Raj. The reports of the proceeding that Dharam Raj gave his signature on the first of enquiry and that the enquiry was adjournable that the enquiry was adjournable for the Company, and the enquiry reveals that the enquiring officer considered materials placed before him and found Dharaguity of the charges. The records of the prings and other papers were sent to the manafor final decision. The order of dismissal is a constant of the charges.

U. This again shows that the facts and by the authority, and Dharam Rajuilty of the charges. He was therefore, From the records and the matters before that Dharam Raj was served with the that the was given sufficient opportunity is case, and that, in fact, Dharam Rajwail himself of the said opportunity. I also find that the findings of the fifter and the management regarding the haram Raj are very reasonable and not There has been no basic error of fact. I he order of dismissal passed against if was legal and justified. It was a bona dismissal. It is to be noted that Dharam tome before this Tribunal to give There has been no explanation for his lation. This again goes against Daram

case is Jalil. The relevant papers of d charges framed against him will be found Ext.U/1. Jalil has been examined as that he was the Vice-He says of the Union. He admits that he rge-sheeted but he says that the made against him were untrue, Jalil I that he gave a reply in writing, that the did not hold any enquiry against him and as not informed about any enquiry whatle received four charge-sheets. They are h October 1959, 1st December 1959, 4th 1959 and 5th December 1959. The ed 23rd November 1959, is similar to the ed 29th October 1959. Jalil was asked to explanation. The enquiring officer has incd. His report is dated 17th December short, the allegations made against him allows:

- 1 llth December 1959 he acted in a nanner of insubordination and disobedince in leaving his duty without permission nd he was roaming in other departments 1stigating other workers to go on strike;
- 27th November 1959 he instigated other orkers not to produce glass of uniform eight;
- deliberately adopted go-slow policy and so giving less production than usual. He so incited other workers to adopt go-low tactics in the matter of production ausing loss to the Company;
- did not put his signature on the Producon Register in spite of directions;
- e instigated other workers not to put their lignatures in the Production Register as required.

siring officer found him guilty of all the and the Manager dismissed him by a letter, it December 1959. The letter of dismissal file of Ext. U/1. It was received by Jalil ture is on the copy of the letter of dismisording to the report of the enquiring till appeared on the first day of the sitting equiry, namely, 9th December 1959, and he osign on the records of the proceedings, allowing day, Jalil camb to the enquiry but

he left the enquiry without taking any permission, The enquiring officer thereafter conducted the enquiry ex-parte. The report shows that the enquiring officer considered all the materials placed before him, and the charges were proved. The case of the Company is that no explanation in reply to the charges was submitted by Jalil. Jalil has stated; that he handed over the replies personally to Shri-Varma, the General Manager. Jalil wants to that no receipt was given. I cannot accept the evidence of Jalil. Jalil was the Vice-President of the Union and it is improbable that Jalil handed over his explanation without obtaining any receipt therefor. During cross-examination Jalil cannot say if he possess any copy of those replies. The story about giving replies to the charge-sheet is unacceptable. Exhibit U/I contains the copy of the notices of enquiry and the acknowledgment of the notices sent to Jalil by registered post. Jalil has denied his signature on the receipt, Ext. U/1/5. But I have compared this signature with his admitted signature on Ext. U/1/1, and I have no manner of doubt that the signatures appear to be of the same hands Moreover, I cannot hold that the signature on the receipt was manufactured when the letter was sent through registered post with correct name and address. It appears that Julil has no respect for truth. I cannot accept his evidence. Jalil has admitted that before the charge-sheet in question; he had been served with several other charge-sheets and he had been warned by the Company. However, I am not very much concern with the previous charge-sheets and warnings, but on the facts before me, I hold that Jalil was properly charge-sheeted, that he had been given an ple opportunity to defend his own case and he did not avail himself of such opportunity. The enquiring officer's report was justified on the materials placed before him, the management of the Company also considered his case. The findings of the enquiring officer and the management were justified. They were not at all perverse and there has been no basic error of facts. The enquiry was conducted following principles of natural justice. The dismissal legal and proper. There was no malice in it.

The file, Ext. U/2, contains the relevant papers relating to the case of Munilal. This person was served with three charge-sheets, dated 23rd November 1959, 1st December 1959 and 2nd December 1959. In short, the allegations made against him were as follows:

- (a) On 20th November 1959 he was found sleeping during the duty hours disobeying the directions of the Time-Keeper. He showed temper to the Time-Keeper;
- (b) On 28th November 1959 he acted in a manner of gross negligence in the performance of his duty by not maintaining proper temperature required for the production of articles, with the result that Kola Glasses were badly damaged causing loss to the Company;
- (c) On 2nd December 1959 during the working hours he assaulted another workman. He also acted in a manner of gross negligence on 30th November 1959 demaging the property of the Company.

This Munilal has been examined as P.W. 3. He has stated that he was charge-sheeted. He also received an intimation of enquiry. He has also said that he submitted an explanation in reply to the charge-sheet. This statement I cannot accept. No receipt has been filed on behalf of the Union to show that such an explanation was submitted to the Company. This witness has further stated that he attended the enquiry but he wants to say at the same time that he was asked to go away by the enquiring officer who stated that there would be no This statement is also unacceptable. It appears from the records of the proceedings. that on the first date of enquiry he did not attend but the Company of its own accord gave another chance to Munifal to attend the enquiry and even on the second date of enquiry, Munifal did not appear. I cannot hold that Munifal went to attend the enquiry but he was prudently told to go away. The witness has admitted that he got the order of dismissal. It has been argued from the side of the Union that the file, Ext. U/2, does not contain the report of the enquiring officer. This fact was brought to my notice at the time of argument. During crossexamination when the enquiring officer gave evidence in respect of this file, he was not cross-examined regarding his report. At that time, however, neither the Company nor the enquiring officer had the impression that the file did not contain the report. It is quite evidence that the enquiring officer's report is missing for some reasons or other. I cannot, however, hold that there was any fraudulent suppression of the report. I have personally gone through the records of the proceedings and the materials gathered at the time of enquiry and I find that the charges against Munilal were proved. I have also considered the letter of dismissal lying in the file, Ext. U/2, which shows that the Manager himself considered the entire records of the proceedings and also the report of the enquiring officer. The Manager was satisfied that the charges had been proved. When the Manager himself considered the materials collected at the enquiry and he himself found Munilal guilty of the charges, I do not think that the missing of the enquiring officer's report would be of any importance. Moreover, I have personally considered the materials and I am satisfied that the findings of the Manager dismissing the delinquent were reasonable and justified. There has been no perverse findings against Munilal. There is no basic error of fact. I am also satisfied that the enquiry was held properly giving fair opportunity to Munilal for his defence. Munilal, however, did not make use of the opportunity. I, therefore, find that the decision of the management to dismiss Munital from service was very reasonable and justified. I, however, find that the order of dismissal is dated 24th December 1959 and in this letter Munilal has been dismissed with effect from the date of suspension, namely, 3rd December 1959. This order of dismissal with retrospective effect cannot be sustained as legal especially in view of the fact that the Standing Orders of the Company can permit such dismissal as no evidence to that effect has been adduced before me. In these circumstances, the Company, if it so likes, can issue fresh order of dismissal according to law within a month from the publication of this award in the "Calcutta Gazette". In the meantime Munilal would remain suspended

as he was till the order of dismissal was in the case of Munilal is not finally decided. Company within a month as stated, he was deemed to be in service, and would be all the back wages for the period employment.

I shall now deal with the issue No. 2. It 66 persons named in list No. I attached to of Reference. The Company's case is that list, three persons have been named in is They are mentioned in serial Nos. 63, 64, list No. I. Their names are Jalil, Dharan Munilal. I have already found that Jalil and raj have been properly dismissed by the Conthe ground of misconduct. It has been the Company that five names of list No. 1 tious. They have been mentioned in the line Ext. AA/2. It was prepared under the st of O.P.W. 2, the Commercial Manager of the commercial Manager of pany. Lakshmi mentioned in issue No. 3 included in this list of seven persons. La been examined as P.W. 8. I have dealt with while considering the issue No. 3 and my was in favour of the Company. P.W. 8 h that he wroked under the Company for years. During cross-examination he stated did not get any Leave Book of the Comp possesses no paper of the Company to sho was an employee. According to him, all the employees of the Company used to get did not get any. He has also stated that other employees were supplied with Leave I did not get any such book from the Com finding is that this person was never an em the Company. He has come before this with a false claim. He is a fictitious person cannot get any relief in this case. With other six persons mentioned in Ext. AA/2,1 decide that those persons were not in the: the Compnay. None of them has come here the claim of service.

The Company wants to say that seven pt of list No. 1 did not at all approach the con service after the reopening of the factory AA/3 is the list of these persons. This list prepared under the supervision of O.P.W. the records of the Company. Of them, on nath mentioned in serial No. 31 of list I examined. He is P.W. 29. He says that on ? 1960 he went to the factory for work. Mi workers were given work on that day after given their thumb impressions but he was any work. Raghunath did not give any the pression on any paper. He did not give any either. Then again this witness has stated was given work after an agreement between pany and the Union. He says that on 18th he was allowed to work in the factory. At of opening the case it was stated from the the contesting Union that the persons in issue No. 2 were refused employment and were not allowed to do work in the factory # the time of trial, however, some of the wanted to say that they were given work subs and not at the time of restarting the factory. written statement there is no indication union wanted to say that some in the works yen any work at all, and some were subsequently byed. The statement of the contesting Union ng to issue No. 2 will be found at page 8 of the m statement filed by Shri K. K. Sukla. I quote the relevant portion:

hat the Company had unjustly refused employment to the 66 workers named in the list I of the Order of Reference and it is keeping them so unemployed for any justifiable reasons whatsoever. This is by way of victimisation and unfair labour practice. Hence they are all entitled to reinstatement with full wages for the period of unemployment and other privilages following out of continuity of service".

a clear case of Shri Sukla's group that the sons mentioned in list No. I had been kept loyed and that they should be reinstated. At of trial, however, the story has been ne of trial, however, the story has been d. The reason is clear. The Union was uno explain the real facts and, therefore, of the rs who were examined who could not explain alse statement made in the written statement. I ot accept that P.W. 29 Raghunath Das ever ached the Company for service after reopening e factory. He has admitted that other persons approached the Company and gave their thumb ssions, presumably in the application for intment, were given service but there should be ason why he should not be given any work if he approached the authority. The evidence of The other persons in Ext. 29 is untruthful. 3 have not been examined before me by the n. In the circumstances of this case, I find that ns mentioned in Ext. AA/3 did not turn up for syment and, as such, there is no question for al of employment to them.

e Company has produced a list of persons mend in list No. I who received their payments in ind final satisfaction of their claims and dues. list is Ext. AA/1. It contains eight names out t No. 1. Only Ramdhani Das out of these perhas been examined as P.W. 30. This person has I that after the lock-out the Company did not him any work. His evidence is that after the ning of the factory he went to join his duty. He however, not allowed to do work. Ramdhani has stated during examination-in-chief that he lot given any compensation for the termination service. He has further stated that he received s dues from the Company. At first he gave the as 18th February 1960 but next he says that on January 1960 during the period of lock-out, he his dues from the Company. He has admitted gnature and writing in Ext. M/1. This exhibit receipt showing payment of Rs. 441.94 nP. rds all his dues including compensation. This as himself has written on this receipt that he red the compensation and all his dues. This it is dated 3rd February 1960. It is clear, therethat he received his payment in full and final action of his claim and dues. He even accepted ompensation for the closure of the factory. The iss is not truthful one. I give no importance to vidence. I do not hold that after the reopening e factory, he ever came for fresh employment. over, he has not no claim after his accentance of ompensation money. With regard to the other us named in Ext. AA/1, I also hold that they wed their payment in full and final satisfaction of their claims and dues. Moreover, Ext. M to M/7 will show that they received their dues from the Company in full and final settlement of their dues. The story set up by the Union that they were not allowed to do work by the Company after reopening the factory is unacceptable. They did not approach the Company for fresh employment.

The Company has filed a list of ex-workers mentioned in list No. I who joined their jobs after reopening of the factory. This is Ext. AA. Twentyseven persons have been mentioned in this exhibit. It has been proved, as already indicated, that owing to the misconduct of the workmen the Company had to close the factory and to declare lockout. I have also found that the lock-out and the closure were justified. The evidence shows that the workers realised their fault and approached the Company to reopen the factory with the assurance that there would be no trouble from the side of the workers. The Company with its best intention started the factory after an agreement had been entered into by the workmen and the Company, and the Company invited the exworkers to apply for re-employment so that the Company might employ them. It was clearly agreed by and between the workmen and the Company that after reopening of the factory the ex-workmen except those who were discharged or dismissed for misconduct were to apply in writing for re-employment within 29th February 1960 and that the company were at liberty to appoint fresh hands in place of those whose aplications were not received in time. The evidence shows that the Company extended the time and inserted further notifications in the newspapers in the month of April inviting the ex-workers to apply. There was no mala fides or ill-motive on the side of the management. The Company showed good gesture. Exhibit AA further shows that the Company gave employment to some ex-workers who applied, in writing, even beyond the time prescribed in the notices published in the month of April 1960. Exhibit AA shows that the persons named therein applied for re-employment and they joined the factory. Of course, there is a mistake of list No. I mentioned in the exhibit. It should be 55 instead of 53. Magru has been named in serial No. 22 of Ext. AA of the persons mentioned in Ext. AA, two have been examined from the side of the Union. They are P.W. 7, Raj Bankshi and P.W. 19, Japshi. P.W. 7 has stated that when the lock-out was lifted, he went to the factory for work. The Manager and some other persons of the factory went to his house and asked him to join. This witness has further stated that his thumb impression was taken when one Bhim Mistry went to his house. He was led to understand that his thumb impression was taken because the workers would be allowed to join their work as soon as the old Union would be there. Ram Bankshi has denied that he gave his thumb impression on any application. This witness has stated that when he was looking for his Union, he was dismissed by the Company. During the cross-examination he has admitted that he received wages for the period of about one and-a-half months of his work after reopening. He wants to say that he is still to get the wages of 14 days. He has not, however, informed the Company or the Union about his dues. He did not write to the Union about his dismissal, neither did he inform the Union. He had denied the suggestion that he gave up his service of his own accord. The evidence of this witness shows that he was not dismissed from the servcie by the Company. Had he been dismissed from service,

he would have certainly informed the Company or the Union. I hold that this witness has not spoken the truth. Exhibit AA shows that he applied for reemployment on 5th March 1960 and he started work on 7th March 1960. The evidence further shows that he accepted the wages for the period of his employment and I cannot believe that there is anything still due from the Company. The other witness is P.W. 19 Japshi. His evidence is that after the reopening of the factory he approached the Manager who asked him to give thumb impression on a blank paper. As he refused to give thumb impression, he was not given any work. After, according to him, a talk between the Company and the Union, he was given work in April. He worked for 11 days and thereafter he was not allowed to do work because he refused to give his thumb impression. This evidence is palpably false. If he was not allowed to work without thumb impression and if he was allowed to work without thum impression subsequently, there can be no reason for the Company to demand for thumb impression again after about 11 days' work. This witness has admitted that he did not send any application for employment after reopening of the factoryt. I reject the evidence of this witness. Exihibit AA shows that he applied for re-employment on 15th April 1960 and he was taken in the service on 18th April 1960. I hold that after he was given work, he himself the factory. On consideration of the facts and circumstances, I hold that the persons mentioned in Ext. AA applied, according to agreement, for re-employment and they were re-employed by the Company.

According to the Company the remaining 16 persons mentioned in the list No. I were dismissed by the Company for their gross misconduct after holding due enquiries. The names of these sixteen persons will appear in serial Nos. 3 to 6, 8, 10, 11, 25, 30, 32, 38, 41, 45, 49, 51 and 56 of list No. I. The enquiring officer who held the enquiries against these persons has been examined in this case as O.P.W. 1. He has stated that he was appointed enquiring officer. He examined witnesses during the enquiry and recorded their evidence. He submitted reports of enquiries. He has also spoken about the enquiry records produced before this Tribunal in different files. The files have been exhibited in U series. First of all, I will take up the case of Panchu Gopal of serial No. 56 in list No. I. The relevant file containing the records of the enquiry has been marked Ext. U/6. He was served with two charge-sheets, dated 11th January 1960 and 20th January 1960. Certificate of posting shows that the charge-sheet was sent by post. The charge-sheet, dated the 20th January 1960, was sent under the registered cover. The endorsement shows that it was refused. The registered cover containing the report, dated 11th January 1960, was also refused by Panchu Gopal Roy. He has not been examined before me. Copies of the charge-sheets were also given to the Union. Panchugopal was informed about the date of enquiry. He did not care to submit any explanation to the charge-sheet or to appear in the enquiries. In the result, enquiries were held ex-parte. The enquiring officer submitted his report and, ultimately, the Manager of the Company dismissed Panchugopal by his letter, dated the 30th Fanuary 1960. I have considered the records of the proceedings, charges and the report as also the dismissal letter. In short, the allegations against him were that on several dates mentioned in the charge-sheet he along with others obstructed the lorry drivers and

transport coolies from doing their duty under to violence. He also blocked the main entrage the factory dislocating supply and delivery prognof the Company. He also abused and threatened violence the members of the staff. On several he along with others took away the Company's perties and whea he was being checked, he threat the duswan of the Company. On considerations records of the enquiry, I am satisfied that the ging officer was justified in finding Panchugopal of the charges. The dismissal order passed a Panchugopal was proper. The receipt in the file U|6, shows that Panchugopal after being disagreeived payment of his wages and other dues i and final settlement. It appears that Panchugos it all opportunities to defend his case the did not care to attend the enquiry.

#### Abdul Kayum

Abdul Kayum is in serial No. 51 of list No. 1 has been examined as P.W. 13. His evidence he worked under the Company for four or five When the lock-out was lifted, he went to the f for work in February or March. He says th first the Manager told him that he would allowed to work. He also made an application left it in the letter box of the Company. He d get any answer. He again went to the factor at that time he was asked by the Manager to g signature on a blank paper. Abdul Kayum says that he did not give any signature. Acc to him, he went alone to attend his duty. H that he received one charge-sheet, dated the December 1959, and that he gave a reply t He has denied that he had received any charge dated the 20th January 1960. He has further that he was not served with any notice of c His evidence is that no enquiry was held received no letter of dismissal. Two charge were issued against Abdul Kayum. The first sheet is dated the 28th December 1959. Ac to this charge-sheet the allegations made again were that he had stolen and looted the property Company in the night of 26th December 19: that he had fixed up the fencing of the bambo at that night in front of the gate wrongfully of ing the movement of the Company's truck with moulds belonging to the customers. Ac to the second charge-sheet, dated the 20th J 1960, the allegations were that on severa mentioned he along with others obstructed the and transport coolies in doing their duties threa's of violence, that on several days he alor others blocked the main entrance of the facto prevented the Company's lorries from passing out of the factory premises, that on those d along with others abused and theatened with v the members of the staff, that on 28th December he along with others took away forcibly the pany's properties and when the durwan pri him, the latter was threatened by the form him, the latter was threatened by the form also assaulted, and that the acts of the delput the Company in loss. The relevant rec the proceedings of Abdul Kayam will be found file, Ext. UI5. The office copy of the charged dated the 28th December, 1959, bears the signal Abdul Kayam showing security of the same reply of Abdul Kayam is also there. He has the allegations made against him. In this n

he had kept some goods as some deduc-nade which Kayum claimed. He has, ted in the reply that the goods had returned to the Factory Manager. In the it was stated that the enquiry would 10th December 1959. The records show did not attend the enquiry on the date a enquiry was held ex parte. The report ring officer shows that he considered the he witnesses examined and I find that his are very reasonable. The report was ) the Manager. The charge-sheet, dated nuary 1960, was sent to Kayum by e Union. The address given on the re-sheet is the same as the one appearing harge-sheet. There is no denial that the wrong. The registered letter has come e endorsement "not known." It is clear has avoided the registered envelope. he appointed day the second enquiry was absence of Kayum who did not care to he enquiring officer examined witnesses tely, submitted a report. The report is in It was considered by the Manager and if dismissal was sent by the Manager under over. This has again come back with the t "left." On consideration of the fore me, I have no manner of doubt that framed against Abdul Kayum were proved enquiring officer, that Abdul Kayum was asonable opportunities to defend his case e enquiry and the dismissal were justified fide. The evidence of Abdul re me is unacceptable. He deliberately enquiry.

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cjak has been mentioned in serial No. 49 l. He is P.W. 5. His evidence is that he with a charge-sheet and he sent a reply writing. He says that he received no bout enquiry and no enquiry was held. evidence is that he did not get any letter He has denied the allegations made in heets. He has stated that he did not enquiry. He has admitted that he lives at nzi Road, P.O. Kamarhati, 24-Parganas. of papers, Ext. U|3, relates to Abdul Rejak. te-sheet, dated the 22nd December 1959, to Rejak at his address by registered post. tration receipt is there, and the acknowledgipt shows that it was releived on behalf of 30th December 1959. Another charge-ed the 28th December 1959, was sent to registered post and it was again received on Rejak on 30th December 1959. The file that the notice of enquiry about the charge-ed the 22nd December 1959, was also sent registered cover. A letter was also sent to ing his correct address to intimate him date of enquiry fixed on 22nd January was sent under registered cover but it with the endorsement "left." A copy of was also sent to the Union for information Rejak has not, however, stated before me er left his residence at the relevant time. harge-sheet, dated the 31st December 1959, o Rejak by registered post but it came back. with the endorsement "refused." In this letter of charge a date of enquiry was also fixed. Lastly, another charge-sheet, dated the 20th January 1960, was sent to the delinquent under the registered cover but this also came back with the endorsement "refused." In this letter Rejak was informed about the date of enquiry. It is clear that Rejak avoided some registered letters sent to his address. However, Rejak did not submit any explanation to the charges. Neither did he appear at the enquiry although he was given sufficient opportunity to defend his case. The enquiring officer held the enquiries ex parte after examining the witnesses of the Company. He submitted which was considered by the Manager along with the connected papers, and the Manager removed him from service. His note appears on the report and the letter of dismissal, dated the 30th January 1960, will be found in Ext. U/3. It was sent to Rejak by registered post. In short, the allegations against the delinquent were as follows:

- (a) He did not sign on the Production Register in spite of directions;
- (b) He instigated other workers not to sign over the said Register;
- (c) He did not make up his shortage in production and he instigated other workers not to make up the shortage;
- (d) He committed an act subversive of discipline by leaving his duty without permission and went to the gate to put obstruction to the movement of the vehicle loaded with finished goods;
- (e) He put obstructions to some lorries and made it impossible for the management to run the normal work of delivery and despatches;
- (f) He along with others on several dates obstructed lorry drivers and coolies in doing their duty under threat of violence, blocked the main entrance of the factory by putting barricades, etc. and prevented the Company's lorries from passing in or out of the factory premises;
- (g) He along with others abused and threatened with violence the members of the staff.

On perusal of the records of the enquiry including the enquiry report, I find that the findings of the enquiring officer are very reasonable and they are based on materials collected at the enquiry. I find that the enquiry was properly conducted, and the Manager removed Rejak from service very reasonably. There is no mala fides in the matter of enquiry and dismissal of Rejak. I do not believe Abdul Rejak when he says that he submitted a reply to the charge-sheets he received.

#### Muneswar

Muneswar's name appears in serial No. 45 of list No. I. He is P.W. 18. He says that he received one charge-sheet and he sent a reply to the Secretary of the Union who might have sent to the Company. He is not sure whether the reply was actually sent to the Company. He also stated that he received a letter intimating about the enquiry and went to attend the enquiry. His evidence is that no enquiry was held.

He has further stated that he did not receive any letter of dismissal. He says further that after the lock-out he remained in Calcutta and his village address is Padareya, P.O. Sarsar, district Chhapra. He wants to that he asked Jagdeo Babu to hold enquiry, but no enquiry was held. He asked Shri Varma to hold the enquiry and Shri Varma assured him that an enquiry would be held later on. He says that he lives at 1 Gopal Thakur Road, Alambazar. The relevant papers of enquiry appear in the file, Ext. U/7. The copy of the charge-shet, dated the 26th December 1959, contains the thumb impression of Muneswar which indicates that he was served with the chargesheet. He was asked to show cause against the charge. The next letter is dated the 18th January 1960 addresed to Muneswar giving his correct address of Calcutta. In this letter Muneswar was informed that he had not submitted any explanation against the charge-sheet and that an enquiry would be held on 25th January 1960. The postal receipt shows that it was sent by registered post. An exparte enquiry was held on the appointed date and the enquiring officer examined witnesses for the Company. The charge against Muneswar was, in short, that the temperature of the furnace fell down on 17th December 1959 and 18th December 1959 on account of his major misconduct and gross negligence. He disobeyed the directions of the superior officer. The enquiring officer found that the charge was proved against him and a report was submitted to the Manager. Another charge-sheet, dated the 20th January 1960, was sent to Muneswar under registered cover. It came back undelivered from his home address. Another registered letter was sent to his Calcutta address. The charges were that Muneswar along with others obstructed the lorry drivers and transport coolies from doing their duties under threat of violence on certain dates and blocked the main entrance of the factory, abused in filthy language and threatened with violence the members of the staff. In the second charge-sheet the date of enquiry was given. The enquiring officer conducted the enquiry ex parte as Muneswar did not care to submit any explanation or to appear at the enquiry. He found the charges proved. The reports of the enquiry were submitted to the Manager who considered the same and also the papers of the enquiry and dismissed Muneswar from service by a letter, dated the 30th January 1960. The letter was sent by registered post as the postal receipt will show. On consideration of the records of the enquiry and the circumstances of this case, I find that the Company did its best in the metter of anythin and Muneswar was given sufficient. matter of enquiry and Muneswar was given sufficient opportunities to defend his case. It is clear that Munaswar deliberately avoided the enquiry. The findings of the enquiring officer, and the order of dismissal passed by the Manager are very reasonable and justified. There is no mala fides or malice in this matter.

#### Brojogopal Das

Brojogopal's name appears in list No. I. The relevant papers connected with this person will be turned in Ext. U.S. He was charge-sheeted on 20th January 1960. There were five allegations. To be brief, the allegations were that on certain dates he along with others obstructed lorry drivers and coolies from doing their duties under threat of relegators had be along with others blocked the main estrance of the

factory and prevented the Company's long a ing in or out of the factory, that he along abused and threatened with violence the the staff, that he put the Company in person account of his acts, that on certain date with others committed theft in respect of pany's properties and that he assaulted the the Company and threatened him with viole registration receipt shows that the charges we registered envelope. A copy was also as Union. There is no evidence that the Brojogopal was incorrect. In this letter the enjuiry was fixed. No written explanation ed by Brojogopal in reply to the charges. not appear at the enquiry, it was held ex witnesses were examined on behalf of the ( The enquiring officer, Shri Varma, found charges were proved and forwarded the report Manager. The Manager agreed with the officer on perusal of the relevant papers ultimately dismissed by a letter, dated January 1960, on the ground of misconduc was sent to Brojogopal by registered post. It sufficient opportunity was given to defend and the enquiry was held without violating ciples of natural justice. The findings of the ing officer are reasonable and not perven enquiry and the order of dismissal are just bona fide. It is to be noted that Brojogopal been examined before me, and no explana given for his non-examination. He does t and challenge the enquiry or the findings mad him.

#### Ram Shakal

The name of Ram Shakal appears in seria of list No. I. The file marked Ext. U!9 rela case. He was served with a charge-sheet, a 28th December 1959. On receipt of the charge-sheet and the charge-sheet are charge-sheet. he gave his thumb impression on the copy of t sheet. He, in reply of the charge-sheet, d allegations made against him. He was dire present at the enquiry on 30th December 19 case of the Company is that he did not appendiry. The records of the proceeding enquiry held on 30th December 1959 are i In the first portion of the proceeding there is to one Manbharam, a fireman. It has be that Manbharam was absent and the proce started. But in the body of the proceeding has been made to Ram Shakal and not to M It is very difficult to explain how the proceed Manbharan has been placed in this file and the evidence was directed against Ram Sha Company has not explained the contrad however, place no importance on the 1 recorded on 30th December 1959. Sub however, on charge-sheet, dated the 20t 1960, containing five charges was sen Shakal by registered post but it was refused. asked to be present at the enquiry but the the proceeding held regarding these cha that Ram Shakal did not submit any expli appear at the enquiry. The charges we along with others obstructed lorry drivers a from doing their duties under threat of blocked the main entrance of the factory. 2 becoming four by his conduct, committee

of the Company's properties, and threatened saulted the durwan of the Company. I have red the records of these proceedings and the submitted by the enquiring officer. It appears e charges were very grave and that they were against Ram Shakal. The management conthe materials and dismissed Ram Shakal by a dated the 30th January 1960. The charges were so very serious that the dismissal must to be proper and reasonable. I cannot hold findings of this enquiring officer in respect of irges, dated the 20th January 1960, were so Sufficient opportunities were given to Ram but he did not defend himself. Neither did he before this Tribunal to refute the charges i against him by the Company. I therefore lat the dismissal of Ram Shakal was justified.

#### Nath

uti Nath has been mentioned in serial No. 32 He is P.W. 2. He says that he had been ied by the Company. He was served with sheet and submitted an explanation in . He says at the same time that he does ow the contents of the explanation submitted y to the charge-sheet. He wants to say that impany did not hold any enquiry. He admits e was served with the copy of the dismissal He denied that the allegations were true. ldress is 7/C Kumarpara Lane. He also that he was invited to attend the enquiry. ridence is that he did not go to attend the y as the factory was closed. The first charge-is dated 31st December 1959. Bibhuti Nath that he received this charge-sheet. Bibhuti ot produce any receipt or other reliable evido prove that he offered any explanation in to the charge-sheet. I reject his evidence c submitted any such explanation. In the -sheet, Ext. U/10/1, the date of enquiry was Bibhuti did not attend the enquiry, that is ed. He wants to say that he did not attend e the factory was closed. This reason I e the factory was closed. This reason 1 accept as true. I hold that he deliberately d the enquiry. The file, Ext. U/10, relates to se. The records of the enquiry relating to arge, dated 31st December 1959, show i was absent and witnesses were examined. port of the enquiring officer, dated 16th Janu-160, shows that the charges were proved t him. The charges were that while on duty, t without permission and went to the gate obstruction to the exit of the vehicles in spite order of the supervisory staff. The next -sheet is dated 11th January 1960. It was y registered post and the acknowledgment shows that he got the charge-sheet. The is Ext. U/10/3. At first the witness wanted that he did not get any other charge-sheet the one, dated 31st December 1959. This ient has been proved false by the acknowledg-receipt, dated 16th January 1960. The witness 3 respect for truth. Admittedly, no explanavas submitted to the charge-sheet and admithe did not attend the enquiry in respect of harge which was due to be held on 20th by 1960. It is clear therefore that Bibbuti did are to defend his case even at the second y. The records of the proceedings of this y prove the guilt of Bibbutt. The charges were that he was not giving normal production and he was tollowing slow-down policy by giving less production and he was not making up shortages. The management considered the report of the enquiring other, dated 21st January 1960, and the management dismissed him by a letter, dated 30th January 1960. Sufficient opportunity was given to Bibhuti for his defence, and the enquiry was properly held. The enquiry and the order of dismissal were bona fide and proper.

#### Son Bharan

Son Bharan's name appears in serial No. 30 of list No. I. Son Bharan has not appeared before this Tribunal to give evidence against the Company. No explanation was given for his non-examination. The tirst charge-sheet against Son Bharan is dated 22nd December 1959. The postal acknowledgment receipt in Ext. U/4 relating to Son Bharan shows that the charge-sheet was received by him on 26th December 1959. Notice of enquiry was dated 26th December 1959 and the postal acknowledgment receipt shows that it was received by Son Bharan on 29th December 1959. No explanation was submitted by Son Bharan. He did not appear at the enquiry, and the enquiry was held ex parte though sufficient opportunity was given for the defence of Son Bharan. The enquiring officer considered the evidence of the witnesses examined at the enquiry and submitted a report, dated 21st January 1960. The allegations were that due to his major misconduct and gross negligence the temperature of furnace fell down, he neglected his work and disobeyed the instructions of his superior officer. The finding of enquiring officer against Son Bharan is very reasonable and justified. The second charge-sheet is dated 20th January 1960. It was sent to Son Bharan by registered post with the same address as was given in the first letter of charge. The date of enquiry was also fixed in this letter. In spite of the fact, Son Bheran did not appear at the enquiry, and the enquiring officer held an ex parte enquiry and found him guilty of the charges. The charges were that he along with others obstructed lorry drivers and transport coolies from their duties, blocked the main entrance of the factory dislocating supply and delivery programme of the Company, abused and threatened with violence the members of the staff, put the Company in pecuniary loss by his conduct, committed theft in respect of the Company's properties and threatened and assaulted the durwan of the Company. The enquiring officer found Son Bharan guilty of the charges. The reports of the enquiring officer were considered by the Manager of the Company and he dismissed Son Bharan by a letter, dated 30th January 1960, which was sent to the delinquent by registered post. It is clear that sufficient opportunity was given for his defence but he did not care to defend his own case. The order of dismissal and the enquiry were proper and bona fide.

#### Gonouri Prasad

I now take up the case of Gonouri Prasad. His name appears in list No. I. The first charge-sheet, dated 19th/21st December 1959. It was sent by registered post, and the acknowledgment receipt shows that it was received by Shri Prasad. The papers relating to Shri Prasad will be found in

Ext. U/11. He submitted an explanation in reply to this charge-sheet. He denied the allegations. He was given a notice of enquiry fixing 31st December 1959 for his appearance at the enquiry. This notice was received by Shri Prasad. The next charge-sheet was dated 28th December 1959. It was also received by Shri Prasad, as would be evident by postal acknowledgment receipt. This charge-sheet and the notice of enquiry, dated 26th December 1959, were sent under registered cover. Another charge-sheet, dated 31st December 1959, was sent by registered post and it was received by Shri Prasad on 1st January 1960. The acknowledgment receipt is there. A notice of enquiry was sent to Shri Prasad by registered post on 16th January 1960 and a copy of the same was also sent to the Union. The date of enquiry was fixed on 22nd January 1960. It appears that on the appointed day Shri Prasad did not appear at the enquiry, and the enquiring officer held an ex parte enquiry. In short, the charges were that Shri Prasad committed an act subversive of discipline, he left his duty without permission putting obstruction to the vehicles at the gate, he prevented lorries from passing through the gate, he was deliberately giving less production, he was not making up his previous short production, he was adopting go-slow tactics, he was instigating other workers to give less production and he was threatening other workers. It appears from the report of the enquiring officer that he found Shri Prasad guilty of the charges. His findings are very reasonable in view of the materials collected at the enquiry. The last charge-sheet is dated 20th January 1960. The charges are that Shri Prasad along with others obstructed lorry drivers and coolies from doing their duties, he blocked the main entrance of the factory, he along with others abused and threatened the members of the staff, he by his acts put the Company in huge loss and he along with others committed theft of Company's properties and threatened and assaulted the durwan of the Company. The charge-sheet mentioning the date of hearing was sent to Gonouri Prasad both at his village address and local address by registered post. The Union was also supplied with copy. The letter sent to his village address came back as Shri Prasad was not found, but there is no evidence that his Calcutta address given by the Company was incorrect. Shri Prasad does not come here and say that he was not aware of the proceeding of the charge-sheet. The enquiry was held ex parte and the enquiring officer submitted his report against Gonouri Prasad. The Manager considered the records and agreed with the enquiring officer about the guilt of Gonouri Prasad. He dismissed Shri Prasad by the letter, dated 30th January 1960. On consideration of the facts and circumstances I hold that the enquiry was properly held, that Gonouri Prasad was given sufficient opportunity to defend his case and that the findings of the enquiring officer were justified. The enquiry and the order of dismissal were proper.

### Rameshwar Singh

I now take up the case of Rameshwar Singh mentioned in list No. I. Shri Singh is P.W. 11. His evidence is that he has not been dismissed by the Company. He was served with only one charge-sheet, dated 28th December 1959, and he replied

thereto. He wants to say that he did not re any intimation of the enquiry and that there no enquiry at all. He has further stated that did not receive any order of dismissal. He however, admitted that his address is 109 ! Road. He has denied that he refused any sent through post. The file, Ext. U/12, relate him. The first charge-sheet received by him dated 28th December 1959. The office copy of charge-sheet bears his signature intimating the received the charge-sheet. This, he has admit His reply is Ext. U/12/1, dated 29th Dece 1959. He denied his guilt. He was directed appear at the enquiry on 30th December 1959. date has been given in the charge-sheet itself ting his signature. The statement of Rame Singh that he did not get any intimation about enquiry is untrue. On the appointed date enquiry was held ex parte because Shri Singh not attend the sitting. Witnesses were exam Another charge-sheet, dated 28th December was sent to Rameswar Singh by registered post it was received by the delinquent on 30th Deca 1959 as the acknowledgment receipt shows. In letter of charge he was asked to attend the end on 4th January 1960. Shri Singh in spite of n did not submit any explanation or appear at enquiry. As a result, the enquiry was help parte. Next, the charge-sheet, dated 20th Jan 1960, was sent to Rameswar Singh by regis post. He was asked to appear at an enquiry connection with this charge-sheet on 25th Jan 1960. He was assured about the payment for veyance in connection with the attendance at enquiry. The copy was also sent to the Ui The registered letter was refused by Rame as the endorsement as the envelop shows. I believe Rameswar Singh when he says that he not refuse any letter sent to him. He is a truthful witness. As usual, Rameswar did attend the enquiry on 25th January 1960. The quiry was held ex parte. The enquiry officer mitted a detailed report regarding the enquiry is dated 28th January 1960. The Manager sidered the charges and agreed with the enquiry officer that Rameswar was guilty of the chi officer that Rameswar was guilty of the chilevelled against him. I have considered the 1 rials and I find that the findings of the enqu officer are very reasonable and justified charges indicated in the charge-sheets are serious. They are gross misconduct on the path delinquent. Sufficient opportunities were a to Rameswar for his self-defence but he was bold enough to appear at the enquiry to chall the allegations. The enquiry and the order of missal passed by the Manager are bona fide proper.

#### Mangal Sarkar

The name of Mangal Sarkar has been mention serial No. 10 of list No. I. He was character sheeted on 20th January 1960 for causing obstion to the lorry drivers and transport coolies, hing the main entrance of the factory, abusing threatening the members of the staff, putting Company in pecuniary loss, committing theff Company's properties and threatening and assing the durwan of the Company. Mangal Sarkar P.W. 15. He says that although he approached

reopening of the factory, he was not He was, however, given his dues up to mber 1959. He denies to have received e-sheet, dated 20th January 1960. He has however, his thumb impression on the owing payment of his dues. The relevant pers relating to Mangal Sarkar is Ext. U/13. ge-sheet, dated 20th January 1960, was Mangal Sarkar by registered post and a he same was also sent to the Union. The letter sent to Mangal Sarkar returned endorsement "not known". The address of ar is there and I cannot accept that Mangal as not found at his address. In spite of nxing the date of hearing on 27th 1960, Mangal Sarkar did not attend the The enquiry was held ex-parte. The enheer on consideration of the evidence ri Sarkar guilty of the charges. The considered the report and the connected id he dismissed Shri Sarkar by a letter, h January 1960, duly sent under registered xt U/13/1 shows that he received his to the end of January 1960. I hold that it is genuine and fully knowing the conreof Mangal Sarkar received his wages and thumb impression. It shows that Shri eceived all his dues in respect of his wages March 1960. It appears that Mangal Sarkar the order of dismissal and received his due I have considered the connected papers and bld that the findings of the enquiring officer tified and the dismissal order of the was proper. Shri Sarkar was given all lities to defend his case but he did not appear and defend himself.

#### Mohammad

te Mohammad is P.W. 14. His name in serial No. 8 of list No. 1. He says that nonth of January 1960 he received one heet and in reply thereto he submitted an ion and left it in the letter box of the y. He says that after the reopening of the he submitted an explanation for work, but ipany assured him that he would be given he could sign on a piece of blank paper. I e this statement. This witness appears to be athful man. He says that he came to attend mry but the enquiry was not held. He admithe received an intimation from the Company e enquiry. Exhibit U/14 contains the papers to this man. The first charge-sheet against is dated 11th January 1960. The allegare that he was adopting slow-down tactics g less production and did not make up his shortage in production. The letter indihat the enquiry would be held on 20th 1960. In the meantime, as usual in other was given opportunity to show cause he charges. The letter of charge was sent by registered post. The acknowledgment hows that he got the letter on 16th January cannot accept the evidence of Saffique that he reply to the charges in the letter box of pany. In fact, he did not care to submit anation or to appear at the enquiry. The was held, and the enquiring officer sub-is report. On consideration of the evidence itnesses of the Company, he found Saffique

guilty of the charges. Subsequently, another charge-sheet, dated 20th January 1960, was prepared against Saffique. The charges were that he along with others obstructed lorry drivers and transport coolies, blocked the main entrance of the factory and threatened and abused the members of the staff. that by his misconduct he put the Company in pecuniary loss and that he along with others threatened and assaulted the durwan of the Company. This letter was sent under registered cover. A different registered cover was also sent to Satfique at his home address. Another copy of the chargesheet was sent to the Union. The Company, therefore, did its best to serve the copy of the charge. In spite of the fact, Saffique did not submit any explanation or appear at the enquiry to take part. Consequently, an ex-parte enquiry was again held in respect of the second charge and Saffique was found guilty of the serious charges. The Manager considered the reports and the papers, and dismissed him by a letter, dated 30th January 1960, sent by registered post. I am satisfied from the evidence that sufficient opportunity was given to Sattique for his defence in respect of the charges but in spite of that opportunity he did not avail himself of the same. The enquiry and the order of dismissal are bona fide and justified, and the findings of the enquiring officer are very reasonable.

#### Danda Pani

The relevant papers in connection with the enquiry against Danda Pani of list No. I will be found in the file, Ext. U/15. There were two chargesheets against him, one dated 28th December 1959 and another of 20th January 1960. The first charge was received by Danda Pani and he gave a reply thereto. In spite of due intimation, he did not appear at the enquiry and the enquiry was heard ex-parte. The charges related to theft of the Company's properties and putting obstruction to the movement of a lorry in disobedience of the order of the superior officer. The second chargesheet, dated 20th January 1960, was sent to Danda Pani by registered post with correct address. The registered envelop came back with the endorsement "left". Danda Pani has not been examined before me. Moreover, a copy of this charge was sent to the Union. Danda Pani did not submit any explanation to the charge-sheet and did not attend the enquiry in spite of notice. This enquiry was held ex-parte. I have perused the enquiry reports and the connected papers, and I find that serious charges were proved against Danda Pani and he was properly dismissed. He was given sufficient oppor-tunity to defend his case. The order of dismissal was also sent by registered post.

#### Ram Deo

Ram Deo of list No. I has not been examined before me. Exhibit U/16 relates to Ram Deo. The charge-sheet, dated 20th January 1960, was sent to Ram Deo by registered post. A copy was also sent to the Union. No reply was sent to the Company by Ram Deo in respect of the charge. The charge related to the obstruction caused by him to the lorry drivers and coolies under threat of violence, putting obstruction to the main entance, abusing and threatening the members of the staff, theft of the Company's properties and putting the Company

in pecuniary loss. Ram Deo did not appear at the enquiry which was held ex-parte. The enquiring officer found him guilty of the charges, and the Company dismissed him after consideration of Ram Deo's case. I find that the enquiry and the order of dismissal were proper and bona fide. The findings were not perverse.

#### Raj Narayan

Raj Narayan of list No. I has not been examined before me. Three charge-sheets were issued to him. The charge-sheet, dated 16th December 1959, was received by Raj Narayan. The acknowledgment receipt is there. He also received the enquiry notice. He appeared at the enquiry. He did not examine his own witness. The witnesses of the management were not cross-examined by him. He declined to give his signature on the records of the proceedings. The enquiring officer found him guilty of the charges and the findnigs are very reasonable. The charge-sheet, dated 29th December 1959, was also received by Raj Narayan. He was informed about the date of enquiry. He did not send any reply to the charge-sheet. He did not care to appear at the enquiry, and in an exparte enquiry the enquiring officer found him guilty of the charges. The charge-sheet, dated 20th January 1960, was again sent to Raj Narayan by registered letter. A copy of the same had also been sent to the Union as in other cases. This time also Raj Narayan did not take part in the enquiry. He did not reply to the charge-sheet. In an exparte enquiry, the enquiring officer found him guilty. I have considered the enquiry report and the connected papers, and I find that the findings are very reasonable, and the management also passed the order of dismissal on consideration of the facts and circumstances. The enquiries and the order of dismissal are justified. All opportunities were given to Raj Narayan for his defence. Exhibit U/17 relates to Raj Narayan.

#### Girish Dutta

The name of Gidish Dutta appears in serial No. 3 of list I. He has been examined in this case P.W. 9. He has stated that he was dismissed after the lock-out when he went to join his duty. He wants to say that he was informed by the Company that he would be taken in after the settlement made by the Union. The evidence of this witness is clearly unacceptable. He has stated that he received only one charge-sheet, dated December 1959. According to his version, he went to attend the enquiry, waited for two or three hours but there was no enquiry. He did not at the same time inform the Company that there had been no enquiry against him. I cannot also hold that there was no enquiry against Girish Dutta. I disbelieve him when he says that in spite of waiting for two or three hours, no enquiry was held.
According to the Company Girish Dutta was served with three charge-sheets, dated 31st December 1959, 11th January 1960 and 20th January 1960. Regarding the charge-sheet, dated 31st December 1959, the acknowledgment is in the file, Ext. U/18. I am convinced that he did not submit any explanation to the charge-sheet or appear at the enquiry in spite of the notice. The enquiring officer held an ex-parte enquiry and on perusal of the papers, I am satisfied that his report regarding the first

charge, dated 31st December 1959, is just The second the findings are reasonable. sheet, dated 11th January 1960, was set different address and, naturally, the charcould not be served on Girish Dutta. No has been given by the Company as to was a change in the address of Girish Duty charge-sheet was not served on Girish Da therefore, the enquiry held in respect of the was not proper. Shri Dutta did not get an to defend his case relating to this characteristic charge, dated 20th January 1960, wa ever, sent to the proper address of Giris and I presume that there was good sen a this charge. Of course, the letter sent to be address, as stated by the Company, ha back unserved but still the correct local and given on another envelope sent by registent Shri Dutta, as in previous case, did not at the enquiry. He did not submit any repli charge-sheet, and the enquiring officer held parte inquiry. His findings are very reasonable basis of the materials collected. The charge 31st December 1959 and 20th January 18 very grave and serious. They relate to obs to the lorry drivers and coolies under the violence, obstruction of the main gate of the abusing and threatening with violence the m of the staff, theft of the Company's propen threatening and assault on the durwan of the pany. Further charges were that Girish De the Company in pecuniary loss, he comm act of subversive of discipline in leaving h without permission and going to the factor put obstruction of the movement of vehicle obeying the directions of the supervisory st preventing exist of lorries of the Company with finished goods and putting obstruction lorries. Ignoring the charges, dated 11th 1960, it must be held that the charges, (2) December 1959 and 20th January 1960. wa serious and gross misconduct on the part of Dutta when those offences were proved enquiries. In these circumstances, I should that the enquiries relating to these charge held properly giving opportunities to Ginsh that those charges were proved and that the of dismissal passed against Shri Dutta was and bona fide. It is to be noted that Shr has not stated during the evidence that the tions made against him were either inco false.

The sixteen persons named above had rightly dismissed by the Company for the conduct, and their dismissals were justifullegal. They had no right to apply for rement after restarting of the factory and the pany was not bound to employ them even offered themselves for service. In view of ings above, there was no case of refusal of ment to any of these sixty-six workmen in list No. I and no case has been proved to them to resume work. The issue is accorded against the workmen and they entitled to any relief.

Before I take up the remaining issue, I mention that I have totally disbelieved is set up by the Union at the time of trial if thumb impressions and the signatures of .

stained from the side of the Company itly and by false representation. My findings according to the agreement between w and a large number of workmen, the n gave a chance to the ex-workers for rement and for that purpose applications were A large number of ex-workers, however, basis of agreement willingly submitted applications the Company of the co before the Company giving their thumb bsions or signatures. by come to the fourth issue. The claim of ontesting Shri Sukla's group is that the 381 nen mentioned in list No. II are entitled to for the period of their non-employment from February 1960 to 8th May 1960. The claim ppear in paragraph 22 at page 9 of the written sent filed by Shri Sukla. In the written stateit is stated that these 381 workmen were ed to resume duty only on 8th May 1960 and hese workers were allowed to join only after ntervention of the S.D.O., Barrackpur, after day 1960. It is stated further that the factory d operation from 28th February 1960 orkers were not allowed resumption of duty hat they were allowed to resume their duty 8th May 1960 and thereafter. The allegation t the refusal of employment during this period illegal and mala fide. On the basis of this ition the Union has claimed wages for this d of non-employment. According to the en statement the clear case is that all the 381 men were allowed to work in the factory on May 1960 and on subsequent days at the interon of the S.D.O., Barrackpore. The allegations the claim, I must say, are wild, incorrect and llative without any evidence to support. Some sses have been examined out of list No. II. e considered their evidence but they are most nable and they do not support the case of the n. I shall give some instances. P.W. 7 has I that after the lifting of the lock-out, he went e factory for employment. He did not file any cation for employment as he says. He started but, according to him, he was dismissed by lompany as he was looking for the Union. His nce shows that long before 8th May 1960 he even employment but he was dismissed. This t the case of the Union. P.W. 19 says that ugh he did not give his thumb impression on paper, he was given work in April after the out. But after about 11 days he was removed service. This is also a different story. 20 says that he was allowed to work on 18th ch 1960. This witnesss is one of the signatories ixt. A, the agreement made between the Comv and workmen, dated 24th February 1960. ording to his own evidence again he was reloved long before 8th May 1960. P.W. 21 says he joined his duties on the 7th March 1960 since then he has been working. He has also itted his own signature on Ext. A, the agreet. I am convinced that Ext. A is a genuine ment. He has admitted that he started work re-employment on 8th March 1960. P.W. 23 that he was re-employed on 12th March 1960. 24 is the signatory to Ext. A. He was re-employin 7th but he cannot remember the month. P.W. says that he was re-employed on 18th March He is also not a straight-forward witness. evidence of P.W. 26 is not convincing and his ements are, rather, vague. No reliance can be ed on his evidence. P.W. 27 states that he was

re-employed on 7th March 1960. P.W. 28 wants to say that he was re-employed from the 7th or 8th after the re-opening of the factory. According to him, he worked for seven or eight days, and thereafter his thumb impression was taken on a typed paper. This evidence is unacceptable. The evidence of Raghudas, P.W. 29, is not acceptable. He, however, says that on 18th May 1960 he was allowed to do work in the factory after an agreement between the Company and the Union though he did not apply in writing. This is unacceptable. On perusal of the evidence of the witnesses, I must hold that it has not been proved that all the persons named in list II in the order of reference were re-employed on 8th May 1960 or thereafter. All the persons mentioned in the list have not been examined in support of the Union's claim. The Company, on the other hand, wants to say that many of the persons in the list II are fictitious. They were not at all employed by the Company at any point of time. Some persons left the Company after receiving all dues. Some persons again did not turn up for re-employment. Admittedly, several persons mentioned in list II are common in list I. I have already come to my findings with regard to the persons mentioned in list No. I. The Company has prepared several lists of persons mentioned in list No. II according to the records. Exhibit AA/4 is the list of ex-workers of the Company who were re-employed after the reopening of the factory. In this list there is mention of dates of application and the dates of joining. Exhibit M/32 is the list of ex-workers out of list No. II who received their final payment in full and final satisfaction of their claims and dues. Dates of payments have been mentioned. Exhibit AA/5 mentions the names of fictitious persons mentioned in list II Exhibit AA/6 is the list of ex-workers who did not turn up for work. Exhibit AA/7 is the list of names of persons mentioned in list II and repeated either in the same list or in the list No. 1. These lists have been prepared under the supervision of O.P.W. 2, the Commercial Manager of the Company, from records. There is no conviacing evidence from the side of the Union to dispute the lists, and I accept them as correct statements.

I shall now consider the important documents, namely, the agreement arrived at between the Company and the Union at the intervention of the S.D.O., Barrackpore. This is Ext. L. The copy of the memorandum of agreement is attached with the letter of the SD.O., marked Ext. L. This is dated 13th April 1960. This is signed by both the parties in presence of S.D.O., Barrackpore. There are two paragraphs in the agreement. The first paragraph says that the Company agreed that all the workers on the roll of the factory on 25th December 1959 except some dismissed workers would be employed if they reported within 15 days of the notice to be given by the management through newspapers within one week of the date of agreement. The second paragraph is not important for the decision of issue No. 4 The evidence shows that the Company gave insertion in the newspapers asking the ex-workers except the dismissed persons to report to the factory within 15 days of the publication of the notice in the newspapers and to record their willingness to work in the register kept for this purpose in the Time Office of the factory. It was made clear that the persons who resigned after 25th December 1959 were also entitled to get re-employment. It was

also stated in the notice that on recording their willingness the said workers would be taken back in service, and that if anybody failed to record his willingness by the date mentioned he would loose his right of employment. It was given out in the notice also that in case anybody was refused by the Time Office to record his willingness in the register in question, he should immediately report the matter to the Factory Manager in writing, after which the matter would be dealt with. The publications were made on 20th April 1960. There is no evidence from the side of the Union that any worker, in fact, went to record his willingness in the register kept by the Company or that anybody was refused to record his willingness or that anybody complained in writing to the Manager that he had been refused in the matter of the recording of his willingness in the register. The action on the part of the Company was quite bona fide and it shows that the Company was willing to help the ex-workers. In the agreement, Ext. L, there is no mention whatsoever that the Company was to pay any wage or any amount of money for the period of any non-employment of any ex-worker from 29th February 1960 to 8th May 1960. I have already found that the lock-out and the closure by the Company were justified. It was rather a good gesture on the part of the Company when it offer d re-employment to the ex-workers according to the agreement, Ext. L. The Company again shows sympathy towards the workers by executing the agreement in presence of the S.D.O., and by giving effect to the agreement. The evidence shows that huge number of ex-workers applied in writing for re-employment and, in fact, they were re-employed according to the agreement. I am further satisfied that there were some mischief-making ex-workers who were trying to create trouble in the factory and wanted to reagitate matters in order to create confusion and unrest in the peaceful atmosphere of the factory after the reconstitution of the Union. In any view of the matter, no workman is entitled to any wages for the period between 29th February 1960 and 8th May 1960 on any account. No case has been proved in favour of the workmen. There is no valid ground for such claim. From the evidence and the facts of this case there can be no doubt that the claim of the Union is unreal and mala fide.

In the result the workmen will not be entitled to any relief in respect of the issues Nos. 2, 3 and 4 mentioned in the order of reference except the case of Munilall as indicated earlier as they have been decided against them. Relating to issue No. 1, however, some of the workmen will get some relief. It has been proved before me that the closure of the factory was justified and the closure was due to the misconduct of the workmen. The Manager had to declare closure on account of unavoidable circumstances beyond their control. The management as such in the notice of the closure declared that compensation would be paid to the appropriate workmen under section 25FFF of the Industrial Disputes Act following the principles laid down in section 25F(b). Subsequently, however, at the request of the majority of the workmen and on their assurance about good behaviour the Company restarted the factory. An agreement was executed and that has been marked Ext. A. It was cl "rlv stated in that agreement that the ex-workers were not dismissed or discharged for misconduct would

be offered re-employment. The Compan that promise. The majority of the workers in writing for re-employment and they very late terms were late as to how compensation would be paid in occassions, if any, to these re-employed w Nothing was, however, stated in the agreemer those ex-workers who did not apply for rement though entitled to make such application the agreement there is nothing to indicate t ex-workers not applying for re-employment not get any compensation for the closure by the Company. Moreover, the notice of Ext. I, clearly stated that the Company dec pay compensation to the workmen on account closure. This decision has not been chang any worker not dismissed or discharged on of misconduct did not apply for re-employing certainly entitled to get compensation. C there are instances where the ex-worker. muster roll of the Company at a time of clo the factory after getting the notice of close not further like to work in the Company or employment elsewhere. These workers are a entitled to get compensation. I, therefore, he those workers of the Company who were muster roll of the Company at the time closure but not discharged or dismissed on a of misconduct and who did not apply i employment or were not re-employed by Company according to the agreement, Exentitled to get compensation for the closure factory according to section 25FFF, read will tion 25F(b) of the Industrial Disputes Act, a Company must pay the same. Copies of the and the list II attached to the order of references "A" and "B", respectively, award.

Dictated and corrected by me.

#### R. BHATTACHARYA, Judge.

R. BHATTACHAR Judge, Fourth Industrial In 15-12-64

#### ANNEXURE "A"

#### List I

- Krishna Schari, Bolt Checker.
- Gharbaran, Mix. Majdoor.
- Girishdutt Sukla, Roosaman. 3.
- Rajnarayan Giri, Lineman.
- 5: Ramdeo, Fire Majdoor.
- 6.
- Dandopani, Staff packet. Kakum, Ruble holder. 7.
- Saffick, Bubler.
- 9. Bakridon, Bubler.
- 10. Mangal Sarkar, Roosaman.
- 11. Rameswar Singh, Cutter.
- 12. Surkhol, Maidur.
- 13. Rajbanshi, Russaman.
- Arjun, Carriage 14
- Haran Sarkar, Scamp packet. Swadeshi, Milder. 15.
- 16.
- 17. Mahesh, Carrier.
- 18. Balissen, Russaman. 19. Rambarak. Milter.

ram, A. C. Majdoor. uriddin, Helper. us, Maidoor. ınshı, Majdoor. shwar, Majdoor. neuri Prosad, Helper. dha Show, Majdoor. otton, Majdoor. hotkun, Majdoor. ghunath, Waskit Packer. ibharau, Fireman. ghunath, Fire Majdoor. shuti Nath, Rosaman. onath, Fire Majdoor. m Abilak Tewary, Trollyman. gendra Singh, Driver. aneswar, Lorry Majdoor. ssur, Lineman. m Sakal, Milter. m Ch., Fire Majdoor. ojogopal, Store Packer. ra, Rosaman. apsi, Milter. ynul, Carrier. uneswar, Fire Majdoor. ımruddin, Machine Helper. abibulla, Bubler. joy, Carrier. ızzak Mistri, Blower. issim, Ball Holder. ivuma. ıullan. ıdrı, Fıreman. amdhani. Foreman. agaru. achu Gopal, Bubler. 1ambhu B. Halder. uneswar, Cutter. rishna Pada Das, Carrier. iagaru, Rosaman. assain. aukat Ail. ld. Jalil. haram Raj Chowhan. lunılal. uxmi, Sweeper.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

15-12-64.

#### Annexure "B"

#### List II

lukuram. Janori. iuren Mahanty. stul Das. Birish Datta. aggar. Ram Bilash. vid. Khalil. Esharoo. 3aiju Nath. Kaillu. Md. Isharail. Ramjan. Md. Raffique. Sudashi.

Ram Kishore.

Sunil Shing. 17. Haripada Bose. 18. 19. Nitya Gopal. 20. Brojogopal. 21. Prashu Ram. Abdul Gani. Gokul Roy. 22. 23. Anil Singh. 24. 25. Chintamani. 26. Raj Kumar. 27. Baleswar. 28. Raj Banshi. 29. Md. Inus. Azız M. W. 30. 31. Garib. 32. Abdul Rajjak. 33. Bibhuti Nath. 34. Remeswar. 35. Santosh. Anil Dutta. 36. 37. Jalil. 38. Bhulan Sarkar. 39. Raghu. 40. Ram Sakal. 41. Rajandin. Ali Hassain. 42. 43. loghdhar. 44. Cahar. 45. Bhaggon. Ram Kishan 46. Babulal. 47. 48. Bishtoo. 49. Saffmahamad. 50. Bakrudan. 51. Dhuman. Ram Jatan. Md. Hassain. 52. 53. Nibash. 54. 55. Ratan Saha. Md. Usuff. 56 57. Kadam Rasul. 58. Md. Ali. Ram Harak. 59. Kanbar Ali No. 1. 60. Nirmal Santo. 61. Majimuddin. 62. 63. Hashnian. Md. Safi. 64. 65. Md. Jalrish. Monoranjan Roy.

66. 67. Khedu.

68. Yashin. 69. Iamuna.

70. Harendra Sarkar. Dandopani. 71.

72. Krishna. Ram Prasad. 73. Kameshore. 74. Ranouttar. **75.** Gouri Navarkar.

76. 77. Raghu Nath. 78. Deo Charan. 79. Chodaran.

Sudhangshu Singha. 80. 81. Rani.

Jamuna. 82. Sankar Biswas. 83.

Chandra Vhawe. 84.

85. Haroo. 86. Chattani. Gopal Ram.

158. Ab. Kayum.

7.34m. 44			
00	Maridan Dahaman	150	Md Whalii
88.	Maridan Rahaman.		Md. Khalil.
89. 90.	Emaroo.	160. 161.	Md. Jalil.
	Kidar Nath. Keshowar.	162.	Jhopsi.
	Munshi.		Ram Jallan. Md. Kashim.
92. 93.			Sahaben.
-	Brijnarayan. Ram Abilash.	165	Ram Peari.
95.	Ganesh.	166.	Sansul Haque.
	Muneshwer.		Mooni Lall.
	Sabitri.	168	Nasirulla.
	Baban Dhubi.		Abdul Sattar.
	Budhu.	170	Bijai.
	Iuith.	171	Mushaffair.
	Ghar Bharan.	172.	
	Baldeo.		Sawan.
	Ram Abodh.		Prafulla Ch. Das.
	Jairam.	176.	Sambhu Ghosh.
	Bheywan Din.		Habib.
	Tulciswer.	178.	
	Hardeo Singh.	179.	Ramdeo.
	Chotty Lal.	180.	Shobhan.
109.	Rajnarayan.	181.	
	Sri Ram.	182.	Abdul Mazid.
111.	Madan Pal.	183.	Ram Narayan Thakur.
112.	Usha Rani.	184.	Radha Ballav Paul.
113.	Ram Das.	185.	Bulab Md.
114.	Ratan Kr. Bose.	186.	Parabu.
116.	Jumrati.		Sew Saman.
117.	Osman Ali.	188.	
	Dulal Biswas.	189.	Md. Illias.
	Prantosh Mukherjee.	190.	
	Ramnerash.		Nathuni.
121.	Sitaram.	192.	
	Dhiren Dutta.	193.	Bidhiehaud.
	Biswanth.	194.	Ram Chandra.
	Dashrath.	195.	Ramdeo.
	Shibchand.	196.	
	Lacharam.	197.	Ram Narayan.
127.	Raghu Nath.		
128.	Rashayan.	200.	Bishnu Das.
129. 130.	Sambaran.		Bimal Chandra. Kurban Ali No. 2.
	Tulia.	202.	Salim.
131.	Muneswar. Sewdhari.	202.	Ajımuddin.
133.	Satya Dew.	204	Atabar Ali.
134.	Banshi.	205.	Ram Laggon.
135.	Kameswer.	206.	Arjun Mehanti.
136.	Hablal.	207.	Shamsuddin.
137.	Sibnath.	209.	Maz Mia.
138.	Mongroo.	210.	Bhullan.
139.	Sukhram.	211.	Karuddin.
140.	Sitaloo.	212.	Kalomudelien.
	Ram Prosad Laha.		Gandara.
142.	Harihar.	214.	Ali Mohammed.
	Bal Kishan.	215.	Shibnath Das.
	Mahesh.	216.	
145.	Bhupendranath.		
	Panchugopal Roy.	217.	
147.	Kallu.	218.	
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	Sukumar Pramanik.	220.	Kamini Kumar Dey.
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156.	Bhullan.	229.	Lachu Ram.
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231. Jagmohan.

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!.  .	Budhu. Ramkrishna Lalta.
ŀ.	Ramadhar. Byeywan Das.
j.	Chabi Lall.
7.	Nripati.
}. }	Ram Lall. Biswa Nath Shingh
).	Lattu. Ram Grib.
l. 2.	Ram Grib.
3.	Rantoo Ram.
4. 5.	Sadhu. Prabha Karam Show.
6.	Ram Kishan. Mahesh.
7. 8.	Nathai.
9.	Ram Kumar. Mamruddin.
0. 1.	Ram Nethai.
2.	Munerka.
3. 4.	Suresh. Ruffani.
i5.	Jhapsi. Gourt Sankar.
i6. i7.	Ram Bharash.
₹8.	Ramjattan
.9 .0.	Tılak Dhari. Ambıka Prosad.
ıl.	Bharat.
12. 13.	Mahipat. Kyamruddin.
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55. 16	Rumaboodh. Ram Prakesh.
57	Muneswer Prasad.
i8. i9.	Tuffani. Ramabodh.
'0.	Kanai Ahir.
'l. '2.	Pandshi. Ramja.
73.	Yashina.
74. 75.	Johuruddin. Rameswar Roy.
76. 77.	Jaminy.
-8.	Ramjan. Ab. Rajak.
'9. 10.	Kashim No. 2.
31.	Raja Ram. Md. Yusuff.
₹2. ₹3.	Rai Brich.
11. 14.	Ram Shankar. Jamini Kumar Das.
85.	Ramdeo.
86. 87.	Abdul Haque. Mustafa.
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92. 93	Lakhi. Bela <b>Mukherjee.</b>
94.	Basanti.
95. 96.	Laggan. Radha.
97.	Arjun.
98. 99.	Parameswar. Surkhur.
ĎΛ.	Sui Kilut.

00. Bhullon.

01. Ram Bodha.

02. Ambir Ram.

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303.
      Bindha Prosad.
304.
      Ram Naresh.
      Rameiswer Singh.
305.
306.
      Saukat Ali.
307.
      laınu.
308.
      Millon 'F'.
309.
      Radhasyam.
310.
      Surabala 'F'.
311.
      Brojopal Das.
312.
      Bikarama.
313.
      Goraph.
314.
     Ramujagir.
315.
      Hari Banshi.
316.
      Suprum.
317.
      Deven Ghose.
318.
      lai Sur.
319.
      Lallaı.
320. Ramjias Pandey.
321.
       Dharamanand.
322.
       Haripada.
323.
       Ramabatar.
324.
       Niranjan.
325.
       Hari Ram.
 326.
       Raja Ram.
 327.
       Kudai Kewat.
 328. Raj Kumar.
 329. Kalidas Dey.
 330.
      Ram Kishan.
 331.
       Ram Prakash.
 332.
       Shyama.
 333.
       Radhaballav Paul.
 334.
       Bistoo.
 335.
       Sahaben.
 336.
       Kumaraddin.
 337.
       Ram Kissan.
 338.
       Nimoni.
 339. Harangi.
 340. Gobari.
 341.
       Nripatendra.
 342.
       Deo Nath.
 343.
       Gaya Prasad.
       Srikrishanpada Das.
 344.
 345.
       Hanif.
 346.
       Ram Nibash.
 347.
        Jagpati.
 348.
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 349.
        Jhagroo.
 350.
        Johuruddin.
        Sujit Kumar Das, Supervisor.
 351.
 352.
        Radha Kanto Sarkar, Supervisor.
        Sitaram No. 2, B. Packer.
 353.
        Manarika, Carder.
 354.
        Chandra Mondal, T. Packer.
 355.

356. Ram Chakroborty, T. Packer.
357. Gouri Prova Kar, T. Packer.
358. Sakhina, T. Packer.
359. Laxmi, T. Packer.
360. Lakhi Saha, T. Packer.

 361.
        Rekha Mandal, T. Packer.
 362.
        Punaria, Chimney Grinder.
        Dhaneswari, Chimney Grinder.
Rakhal, Jar Grinder.
 363.
 364.
        Brige Narayan, Jar Grinder.
 365.
 366.
        Yeassin, Jar Grinder.
       Ram Abatar, Jar Grinder.
Biswanath, L/Mazdur.
Barasati, L/Mazdur.
 367.
 368.
  369.
  370. Ram Ratan, L/Mazdur.
  371. Tulo Huzam, L/Mazdur.
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372. Ranjit, B/Packer.

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- 373. Ram Prosad Shaw, B/Checker.
- 374. Shib Prosad Mahato, A/C.
- 375. Sunil Sarkar, Chimney Cutter.
- 376. Ram Bharan, A/C.
- 377. Nagehswar, Carrier.
- 378. Rameshwar, Carrier.
- 379. Kanai Lal Sen, Office Boy.

- 380. Jamuna, B/Packer.
- 381. Basawan, Fireman.

R. BHATTACHAP Judge, Fourth Industrial 7r -12-64

By order of the Governor, S. C. MUKHERJEE, Asst. Ser.

# Calcutta



# Gazette

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THURSDAY, JANUARY 28, 1965

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## PART IC-Awards by Industrial Tribunals and Consumer Price Index

### GOVERNMENT OF WEST BENGAL

### LABOUR DEPARTMENT

#### **ORDERS**

under the Government of West Bengal, Department, Order No. 1265-I.R./IR/11L-lated the 26th March 1964, the industrial netween Messrs. Imperial Roller Flour Mills 3A Manicktala Main Road, Calcutta-littice at 9 Jagmohan Millick Lane, Calcutta-hen workmen represented by the Imperial our Mills Employees' Union, 3 Mohan Lall alcutta-4, regarding the issue mentioned in order being a matter specified in the second to the Industrial Disputes Act, 1947 (XIV was referred for adjudication to the Third I Tribunal;

whereas the said Third Industrial Tribunal mitted to the State Government its award on industrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV), the Governor is pleased hereby to publish award as shown in the annexure hereto.

#### **ANNEXURE**

matter of an industrial dispute between ssrs. Imperial Roller Flour Mills Ltd., 243A nicktala Main Road, Calcutta-11 (Head Office

at 9 Jagmohan Mallick Lane, Calcutta-7), and their workmen represented by the Imperial Roller Flour Mills Employees' Union, 3 Mohan Lall Street, Calcutta-4. (Case No. VIII-92 of 1964.)

# BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

For the Union: None.

For the Company: Shri T. K. Jagadeesh, Labour Adviser of the Company.

#### **AWARD**

By Order No. 1265-1.R./IR/IIL-104/64, dated the 26th March 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Imperial Roller Flour Mills Ltd., 243A Manicktala Main Road, Calcutta-11 (Head Office at 9 Jagmohan Mallick Lane, Calcutta-7), and their workmen represented by the Imperial Roller Flour Mills Employees' Union, 3 Mohan Lall Street, Calcutta-4, regarding the matters specified in the

schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-1.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

#### Issue

Whether the termination of services of the following workmen is justified? What relief, if any, are they entitled to?

- (1) Shri Jadumani Panda.
- (2) Shri Adhikanta Das.
- (3) Shri Baikuntha Basantia.
- (4) Shri Rambilash.
- (5) Shri Bandhu Ram.

This reference relating to termination of services of five workmen by their common employer Messrs. Imperial Roller Flour Mills Ltd., 243A Manicktala Main Road, Calcutta-11 (hereinafter be referred to as the Company), was received from the Government for adjudication of the said dispute raised on behalf of the workmen by the Imperial Roller Flour Mills Employees' Union, 3 Mohon Lall Street, Calcutta-4 (hereinafter be referred to as the Union).

As usual immediately after receipt of the reference both parties were summoned to appear and present their cases before the Tribunal. The Company entered appearance through their authorised agent Shri T. K. Jagadeesh, the Labour Adviser, and the Union appeared through the Treasurer of the Union and no particular person was authorised to represent the Union.

Subsequently, however, the Union filed written statement but did not take any other step in the proper prosecution of the case. However, by way of additional precaution a notice was again issued to the Union intimating the date of hearing of this case but even then no further appearance made or step taken. So, the case had to be taken up ex parte in presence of the Company and in absence of the Union.

As I have stated before, the Union raised a dispute regarding termination of services of five workmen named in the order of reference. It has been briefly stated that the said five workmen because of their trade union activities were punished by the Company by terminating their services illegally and without justification. It has also been stated that in the order of reference one workman Jadumani Paridha has been wrongly described as Jadumani Panda. Union's prayer is for reinstatement of all the workmen with back wages. The written statement was signed by one Ram Sarup Yado as Treasurer of the Union.

The Company in its written statement has questioned the maintainability of the present reference on the ground that it is not an industrial dispute but an indiviual one. It has been contended that the workmen of the Mill are represented by West Bengal Flour Mills Majdoor Congress of 109Z Ultadanga Main Road and no permanent workman is a member of the Union named in the order of reference. The Company has further denied the

Union's allegations of illegal termination of the workmen as alleged by the Union. In the concerned working to the Company the concerned working casual hands worked for very brief periods ever occasion arose. They were not per workmen of the Company.

#### Decision

A

Neither the Union nor the concerned made appearance either on the date of ha the case or on some dates previous to that of communications sent under registered po Company examined one witness Shri h Barman who is a General Secretary of the Bengal Flour Mills Majdoor Congress. As to him all the permanent workmen employed Company in the aforesaid mill are members Union and they have not raised the present or they are not in any way connected, present dispute. His further evidence is the concerned workmen were casual worked temporarily formed a Union which has since to exist. So, I find there is substance Company's preliminary objection and I hold is not an industrial dispute but an individ and as such the present reference is not m able. Neither the Union nor the concerna men appeared at the hearing of the case in informations timely sent by registered post fore, in the circumstances, I am to hold t dispute under reference also is no lo existence.

In view of my findings on the preliminan dispose of the present reference as not main

Dictated and corrected by me.

J. N. MANDAL, Judge.

> JITENDRA NATH MAN Judge, Third Industrial : 21-12-64

By order of the Got S. C. MUKHERJEE, As

No. 61-I.R. 'IR/11L-445/63.—7th January Whereas under the Government of West Labour Department, Order No. 4843-I.R 445/63, dated the 30th November 1963, the trial dispute between Messrs. Bharat Plast 4 Duffer's Street, Lillooah, Howrah, a workmen represented by Plastic Workers 80 Dawangagee Road, Bally, Howrah, regard issue mentioned in the said order being a specified in the second schedule to the ID Disputes Act, 1947 (XIV of 1947), was refeadjudication to the Second Industrial Tribitation.

And whereas the said Second Industrial has submitted to the State Government its a the said industrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 [1947], the Governor is pleased hereby to the said award as shown in the annexure

### **ANNEXURE**

matter of an industrial dispute between ssrs Bharat Plastics Ltd., 4 Duffer's Street, ooah, Howrah, and their workmen resented by Plastic Workers' Union, 80 Dawragee Road, Bally, Howrah, (Case No. VIII-163.)

EFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri A P. BHATTACHARYA, Judge, Second Industrial Tribunal.

#### Appearances:

: Company: Shri B. K. Mukherjee.

: Umon: Shri Patit Paban Pathak.

Government of West Bengal by its Labour ment Order No. 4843-I.R./IR/11L-445/63, 10th November 1963, referred to this Tribunal ustrial dispute between Messrs. Bharat ; 1.td., 4 Duffer's Street, Lillooah, Howrah after referred to as the Company), and their en represented by Plastic Workers' Union, wnagagee Road, Bally, Howrah (hereinafter d to as the Union), for adjudication under 10 of the Industrial Disputes Act.

issue framed in this case for adjudication s follows:

either the termination of the service of Shri Gour Mohan Datta is justified? To what relief, if any, is he entitled?

#### **AWARD**

case of the Union in its written statement is he Company is a manufacturing concern of Datta, the materials. Shri Gour Mohan ian concerned, was a permanent hand in the He was absent owing to illness from 9th 1963 to 16th April 1963. On 17th April 1963 at to report for duty, but he was not allowed He was served with a charge-sheet on the on that on 8th April 1963 he damaged one while operating Machine No. 2 due to negli-He was further charge-sheeted with the of not accepting the charge-sheet that was ed to him on 8th April 1963 and also on 17th 1963. He was dismissed after an enquiry on me 1963. The Union complains that his disis unjustified. The Union which represents smissed workman in this dispute is Plastic ere' Union and Shri Patit Paban Pathak is the ent of this Union.

Company objects to the representation by lastic Workers' Union, and contends that it o locus standi to do so. This Union is not

the Union of the workers of the Company (Bharat Plastics Ltd.), but it is a stranger Union. The dispute of the workman concerned has not been espoused by any other workman of this unit of the industry nor it has the sympathy or collaboration of any other worker of this factory. That being so it is an individual dispute and not an industrial dispute.

On merits, the Company's case in its written statement is that on 8th April 1963 Shri Datta, while operating Machine No. 2 in respect of a mould for manufacture of Philips grill for Philips radio, damaged the mould by negligence. On that very date he was charge-sheeted, but he refused to accept the charge-sheet. He absented himself from duty from 9th April 1963 to 16th April 1963 without any notice. On 17th April 1963 he came to office and he was given a charge-sheet, but he refused to accept it. The charge-sheet was then sent to his address by post on 27th April 1963. The date of enquiry was fixed, but Shri Datta did not choose to attend. Thereafter, his service was terminated.

#### Decision

Now I will take up the preliminary objection raised by the Company that it is not an industrial dispute. This reference was made on the representation of the aggrieved workman by the Plastic Workers' Union. Shri Patit Paban Pathak, the learned representative, is the President of this Union. It will appear from the evidence of Shri Pathak, who is P.W. 3, that his Union has membership of all plastic industries in Howrah. His evidence is that 32 workers of the present Company (Bharat Plastics Ltd.) are members of his Union for the year 1963-64. He has also filed a list containing the names of those 32 workers before the Tribunal and it is Ext. 28. That is the entire evidence on the side of the Union on this point. The termination of service of the workman concerned - Shri Gour Mohan Datta-would be normally an individual dispute, unless it assumes the characteristics of an industrial dispute within the meaning of section 2(k) of the Industrial Disputes Act. It is well settled that an individual dispute in order to be an industrial dispute must have collective support from a considerable or a substantial number of workmen in this establishment. Other workmen of this particular concern must support the dispute, and this must be established either in the form of resolution of a Union of which the workmen may be members, or by the workmen themselves, or in any other manner. In the instant case, no worker other than the dismissed workman himself has been examined by the Union to prove that the workmen of this Company support the dispute either by a resolution of a Union or by themselves or in any other manner. It is a case where a general Union, i.e., Plastic Workers' Union, which is a stranger Union, has come to represent the dispute, and by such representation wants to lend the character of an industrial dispute. If a stranger Union takes up the cause of an individual workman, the onus is upon the Union to prove that it has the backing, sympathy or collaboration of a substantial number of workmen employed in the industry. In this connection, I may refer to the cases reported in 1962 L.L.J. II, page 93 and 1963 L.L.J. I, page 163. The Union wants to contend that 32 workers of

this unit are its members, and this must be proved by the Union by cogent and convincing evidence. The only evidence on the point is that of Shri Pathak, who is the President of the Union, and this I have already pointed out. He has not filed any document or record of the Union to prove the membership of workers of this particular Company which he claims. It will appear from the evidence of P.W. I Shri Chandra Prosad Singh that there are 125 workers in this concern. Unless the Union can prove that a substantial number of workers of this unit are members of the general Union, they cannot - by taking up the dispute--lend the character of an industrial dispute in the present case. Shri Pathak's list (Ext. 28) includes the names of O.P.W. 2 Shri Paresh Chandra Mukherjee, O.P.W. 3 Shri Barun Kumar Mullick and O.P.W. 4 Shri Sunil Kumar Guha. Those very persons were examined by the Company to challenge the correctness and authenticity of the Union's document marked Ext. 28. Though the names of these three persons appear in the list of members filed by the Union (Ext. 28), they gave evidence on oath that they are not members of this Union, namely, Plastic Workers' Union, which is representing in this case. Shri Pathak in his argument states that he had no personal knowledge about all the members of his Union. That is not possible for the President of a general Union embracing the entire plastic industry. Shri Pathak does not say in his evidence that he knows all the 32 persons who are listed in Ext. 28 and that they are workers of this concern. In the absence of any other document and particularly in view of the evidence of O.P.Ws. 2, 3 and 4 cited above, I cannot place any reliance upon the list of the Union (Ext. 28). The evidence of Shri Pathak is not categorical on the point as to the workers of this concern who are members of this Union. He does not name any other person, but he only quotes the figure. It would be unsafe to rely upon such an evidence in coming to the conclusion that a substantial number of workmen of this concern are members of this Union. Moreover, it has been laid down in the case reported in 1962 L.L.]. II, page 93 that from the mere fact that a general Union, at whose instance an individual dispute concerning an individual workman is referred for adjudication, has on its rolls a few of the workmen in the establishment as its members, it could not be assumed that the individual dispute was converted into a collective dispute. In such a case, not only should it be proved that the workmen who are members of the general Union form a substantial or a considerable section of the workmen of the particular mill concern, but also that in order to vesting the dispute with the character of an industrial dispute those members participated in or acted together and arrived at an understanding either by a resolution or by any other means and collectively supported on the date of the reference the demand or the cause of an individual dispute. No such evidence is forthcoming in the present case and the evidence of Shri Pathak does not show that any worker of this concern supported the dispute by resolution or otherwise.

The Union examined one Chandra Prosad Singh (P.W. 1) who is the General Secretary of the Bharat Plastic Workers' Union. He claims that 22 to 25 workers of this establishment are members of his Union. He wanted to say that his Union also

espoused the cause of the dismissed workman admits that his Union was registered in June There is no evidence to prove that the Union really formed before that date. On the conthe Company has filed a letter written by F Shri Chandra Prosad Singh himself when admitted that the Union was formed on 18th 1964. The date of reference is 30th Noi 1963. The Union formed in 1964 cannot e in respect of a workman in a reference, date November 1963. From the above discussic conclusion is that this Union by taking u dispute of the dismissed workman Shri Datta give it the character of an industrial dispution this finding the reference is held to be invalinced incompetent. Accordingly, I am not entern the merits of the issue.

This is my award.

Dictated and corrected by me.

A. P. B., Judge.

A. P. BHATTACHA
Judge,
Second Industrial Tn
28-12-64.

By order of the Gove S. C. MUKHERJEE, Ass

No. 77-I.R./IR/4L-79/59. — 8th January I Whereas under the Government of West Labour Department, Order No. 6799-I.R. 79/59, dated the 9th December 1959, the in dispute between Messrs. Jagabandhu Mi (Bus Owner), Birhata, G. T. Road, Burdwa their workmen represented by Burdwan Zillis Karmachari Samity, District Congress Burdwan, regarding the issue mentioned in order being a matter specified in the schedule to the Industrial Disputes Act, 19/ of 1947), was referred for adjudication to the Labour Court;

And whereas the said Second Labour Consubmitted to the State Government its award said industrial dispute;

Now, therefore, in pursuance of the provisection 17 of the Industrial Disputes Act. 19 of 1947), the Governor is pleased hereby to the said award as shown in the annexure h

### **ANNEXURE**

In the matter of an industrial dispute Messrs. Jagabandhu Mukherjee (Bus Birhata, G. T. Road, Burdwan, and the men represented by Burdwan Zilla nachari Samity, District Congress Office, iwan. (Case No. VIII-C-330/59.)

# DRE THE SECOND LABOUR COURT, WEST BENGAL

#### Present:

Shri G. C. CHATTERJEE, Judge, Second Labour Court

#### Appearances:

Company: Shri A. K. Sarkar, Advocate. workmen: Sarvasri Nikhil Roy, Advocate S. Chaudhury.

#### **AWARD**

s a reference of an alleged industrial dispute Messrs. Jagabandhu Mukherjee and its n S. K. Golam Zikria represented by Zilla Motor Association made to this by Government of West Bengal, Labour lent, Order No. 6799-I.R., dated 9th of gr 1959. The issue referred to for decision

ther the dismissal of S. K. Golam Zikria is istified and to what relief, if any, is he ntitled?

facts of the case which gave rise to the between the parties need a bit clarification v are as follows:

0th March 1959 Shri Zikria was all on a dismissed without any reason or rhyme ver by Jagabandhu Babu and he was not to do his job since that date to his great ntage. He has accordingly claimed reinstate-7th back wages. He also wants this court the dismissal order to be absolutely illegal njustified. In its written statement the ny has however challenged the fact of disas alleged by Zikria. The Company's case is conductor concerned was never dismissed at that as a matter of fact the conductor did der himself for work on and from 1st April The Company has also inter alia alleged that rence is bad in law inasmuch as no industrial in the strict sense of the term is involved in ie justifying the Government to refer the case court under section 10 of the Industrial :s Act.

new of the preliminary objections raised by mpany I shall first of all address myself to estion as to whether any industrial dispute is d in this case and whether as a matter of the worker concerned was dismissed by the nv. If the aforesaid two questions are ed by me in the affirmative then obviously I ave to enter into the issue, namely, whether missal is justified and also to what relief Zikria is entitled.

ould appear from the materials on record that Zikria is said to be represented by Burdwan

Karmachari Samity Union. Zılla Motor conductor concerned wants me to believe that the instant dispute is an industiral and not an individual one masmuch as his case is sympathised by the aforesaid Samity. Unfortunately, for the conductor there is not an iota of evidence on record to show that the Company in question, namely, Messrs. Jagabandhu Mukherjee & Co. have got anything to do with that Union. The materials on record rather show that Jagabandhu Mukherjee simply owns a bus and that in connection with that bus he has engaged only three workers including Golam Zikria. The other two workers have not deposed in connection with this case. Nor there is anything on record to show that any of these two workers has supported the case of Golam Zikria. In the result, it must be held that no industrial dispute is involved in the instant case and that the dispute in question is purely individual in character disentitling this court to take cognizance thereof. In this context I am tempted to quote below the observation of his Lordship Mr. Justice B. N. Banerjee made in connection with case reported in I, L.L.J. 1963, at page 163: "If a stranger union takes up the cause of an individual workman, the onus is on the Union to prove that it has the backing, sympathy or collaboration of a substantial number of workmen employed in this industry." In the circumstances of the instant case and in the absence of any proof that the individual dispute had the backing or support of an appreciable number of fellow workmen of Messrs. Jagabandhu Mukherjee & Co. the reference of the dispute for adjudication must be adjudged as invalid.

Turning to the merits of the case I find that Golam Zikria was never dismissed at all. This would be at once clear from the case as made out in the written statement of the Company and as elicited in evidence during trial. The case of the written statement is that Golam Zikria was dismissed by the Company on 10th March 1959 whereas the case as made out in evidence during trial is that he was dismissed on 30th March 1959. The Company's payment khata Ext. 3(a) which is an admitted document however conclusively preves that up to 31st March 1959 Golam Zikria worked under the Company. All these make out crystal clear that Golam Zikria was never dismissed at all, that he worked uptil 31st March 1959 and that thereafter he never presented himself in the office of the Company for his day to day work. In his evidence Golam Zikria has of course stated that he was dismissed but then in that version of his he stands singularly uncorroborated and his evidence is not liable to credence inasmuch as the same is highly interested. The contrary evidence adduced by Jagabandhu Mukherjee is however trustworthy because there is not a scrap of paper on record to show that Golam Zikria was at any time dismissed by the Company or to show that Golam Zikria ever protested to that alleged abrupt act of the Company. There is also a very good piece of circumstantial evidence on record to show that Golam Zikria left the service on his own accord. That piece evidence is that after 31st March 1959 Golam Zikria was seen serving other companies. Considering all these facts and circumstances of the case I therefore do hold that Golam Zikria was never dismissed. And if he was never dismissed, the further question, namely, whether dismissal was good or bad does not arise at all. That issue therefore need not be decided by me. As Golam Zikria left the service of the Company on his own accord and initiative he is not entitled to any relief, whatsoever in this award of mine

Dictated and corrected by me.

G. C. CHATTERJEE, Judge.

G. C. CHATTERJEE, Judge, Second Labour Court. 21-12-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 92-I.R./IR/10L-129(A)/63. — 9th January 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3975-I.R./IR/10L-129(A)/63, dated the 4th September 1964, the industrial dispute between Messrs. Bose Brothers, 76 Benaras Road, Belgachia, Howrah, and their workmen represented by Howrah District Engineering & Metal Workers' Union, 4 Panchkori Mohanta Lanc, Salkia, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# **ANNEXURE**

In the matter of an industrial dispute between Messrs. Bose Brothers, 76 Benaras Road, Belgachia, Howrah, and their workmen represented by Howrah District Engineering & Metal Workers' Union, 4 Panchkori Mohanta Lane, Salkia, Howrah. (Government Order No. 3975-I.R., dated 4th September 1964.) (Case No. VIII-253/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

This is a reference under section 10 of the Industrial Disputes Act. The parties are Messrs. Bose Brothers, 76 Benaras Road, Belgachia, Howrah, and

their workmen represented by Howra Engineering & Metal Workers' Union, 41 Mohanta Lane, Salkia, Howrah. The infollows:

Whether the refusal of employment to a dev Kolley is justified? To what relation is he entitled?

Today is fixed for filing written statement employer. The Union although appeared case did not file any written statement. It pany, however, filed a written statement December 1964. Today Shri Saroj Ghosal, the dent of the Howrah Engineering & Metal to Union, and Shri S. K. Bhanja Chowdhury, the Advisor of Messrs. Bose Brothers, appear to and file a joint petition of compromise state that there is at present no dispute. It has mitted by them that an award may be put terms of the joint petition. I have heard to sides and I find that the settlement is legal tary and reasonable, and as prayed for by the I pass an award in terms of the petition field. The said petition is marked Annexure 'A' a form part of this award.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARY Judge, Fourth Industrial: 23-12-64.

# ANNEXURE 'A'

BEFORE THE FOURTH INDUSTRI TRIBUNAL, WEST BENGAL

In the matter of Government Order of No. 3975-I.R./IR/10L-129(A)/63, data September 1963

In the matter of industrial dispute

Between

Messrs. Bose Bros., 76 Benaras Road, Hown

And

Their workmen represented by the Howral Engineering & Metal Workmen's 4 Panchkori Mohanta Lane, Salkia, How

The joint petition on behalf of both the part Most respectfully sheweth

- 1. That the parties have come to an a settlement in the above disputes.
- 2. That the workman involved in the distance taken back in employment by the Com
- 3. That the period of his unemployment treated as leave without pay.
- 4. The workman has no dispute with t pany whatsoever.

Honour may graciously be pleased to pass and in favour of this settlement, as considered proper.

l your petitioners, as in duty bound, shall ever

December 1964. the Union: Ghosal, ent of the Union. 23-12-64.

For the Company:
S. K. Bhanja Chowdhury,
Labour Advisor of the
Company.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 23-12-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

95-I.R./IR/10L-171(C)/63.—9th January 1965. ereas under the Government of West Bengal, ir Department, Order No. 194-I.R./IR/10L-)/63. dated the 22nd January 1964, the indusdispute between Messrs. G.S.A. Co. Steel cation Works, Gopalpur, Asansol, and their non represented by Gasco (Asansol) Workers' 1, P.O. Burnpur, district Burdwan, regarding the mentioned in the said order being a matter led in the second schedule to the Industrial ites Act, 1947 (XIV of 1947), was referred for seation to the Second Industrial Tribunal;

d whereas the said Second Industrial Tribunal submitted to the State Government its award in said industrial dispute;

w, therefore, in pursuance of the provisions of in 17 of the Industrial Disputes Act, 1947 (XIV 47), the Governor is pleased hereby to publish and award as shown in the annexure hereto.

# **ANNEXURE**

ne matter of an industrial dispute between Messrs. G.S.A. Co. Steel Fabrication Works, Gopalpur, Asansol, and their workmen represented by Gasco (Asansol) Workers' Union, P.O. Burnpur, district Burdwan. (Case No. VIII-18/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

rı A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

# Appearances:

the Company: Shri Nikhilesh Das, Advocate. the Union: Shri Kalyan Roy and Shri Bamapada Mukherjee, Officers of the Union. The Government of West Bengal by its Labour Department Order No. 194-I.R./IR/10L-171(C)/63, dated 22nd January 1964, referred to this Tribunal an industrial dispute between Messrs. G.S.A. Co. Steel Fabrication Works, Gopalpur, Asansol (hereinafter referred to as the Company), and their workmen represented by Gasco (Asansol) Workers' Union. P.O. Burnpur, district Burdwan (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether the termination of service of Shri Rambali is justified? What relief, if any, is he entitled to?

# AWARD

The case of the Union in its written statement is that the workman concerned—Rambali—was a permanent hand of the Company, and he continuously served there from 21st November 1961 to 5th July 1963. But he was suddenly dismissed on 6th July 1963 without any charge-sheet or enquiry. The Union contends that he was victimised by the management for his union activities.

The Company in its written statement states that Rambali was not a permanent mot serve the Company for the period as stated by the Union. Its case is that his service was terminated by way of retrenchment. The Company also contends that there are two rival unions of the workmen of this Company, and the Union which is representing the workman in this case is not the union recognised by it.

# Decision

The case was taken up for hearing on 26th December 1964 at Asansol Camp. On that date both the parties appeared, and after opening of the case hinted on the possibility of a compromise. After some talk amongst themselves, they came to terms and put in a joint petition of compromise. The petition is duly signed by the representatives of both the Union and the Company. One of the terms is that the workman concerned will be taken back by the employers in his former job and he will be placed to work in the employers' new industrial establishment at Chasuala in Bihar on and from 1st February 1965 with his previous designation and rate of wages. The terms of settlement agreed to by the parties appear to be fair and reasonable, and should be accepted. I accordingly dispose of this case in terms of the petition of compromise which will form part of the award as annexure "A."

This is my award.

Dictated and corrected by me

A. P. BHATTACHARYA, Judge.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 29-12-64.

# ANNEXURE "A"

BEFORE THE PRESIDING OFFICER, SECOND INDUSTRIAL TRIBUNAL, GOVERNMENT OF WEST BENGAL, CAMP—ASANSOL

In the matter of Government of West Bengal Order No. 194-I.R./IR/10L-171(C)/63, dated 22nd January 1964

And

In the matter of an industrial dispute

#### Between

G.S.A. Steel Fabrication Works Employers

#### And

Their workmen represented by GASCO (Asansol) Workers' Union, Asansol.

The employers and the workmen in the above reference most humbly beg to state that they intend to settle the above dispute amicably on the following terms and most humbly pray that the learned Tribunal will be pleased to permit them to settle the case accordingly and to treat this application as a part of the award to be passed in this case.

#### **Terms**

- 1. That the workman concerned—Shri Ramballi Singh—will be taken back by the employers in his former job and he will be placed to work in the employers' new industrial establishment at Chasuala, Bihar, on and from 1st February 1965 with his previous designation and rate of wages.
- 2. That the workman concerned will not be entitled to any other benefit.
- 3. That the parties will bear their respective costs of this dispute.

Dated the 26th Day of

December 1964.

For the Union:
Kalyan Roy,
Joint Secretary.
26-12-64.
Bamapada Mukherjee,
General Secretary,
GASCO (Asansol) Union.

For the Company:
Nikhilesh Das,
Advocate.
Illegible,
Works Manager.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 48-1.R./IR/IIL-172(A)/63. -6th January 1965. —Whereas under the Government of West Bengal, Labour Department, Order No. 3536-I.R./IR/IIL-172(A)/63, dated the 23rd August 1963, the industrial dispute between Messrs. Modern Rubber Manufacturers (P) Ltd., 42 Goshala Road, Liluah, Howrah, and their workmen represented by Modern Rubber

Manufacturers Mazdoor Union, 7/4 N Road, Liluah, Howrah, regarding the issue m in the said order, being a matter specifier second schedule to the Industrial Disputes / (XIV of 1947), was referred to the Third 1 Tribunal for adjudication;

l

And whereas during the pendency of  $p_{TC}$  before the said Industrial Tribunal Shri  $K_{LL}$  a workman of the said Company, made a c in writing to the said Industrial Tribunal ag said Company;

And whereas in exercise of the powers c by section 33A of the Industrial Disputes A (XIV of 1947), the said Industrial Tribu adjudicated upon the said complaint and sits award to the State Government;

Now, therefore, in pursuance of the provent section 17 of the Industrial Disputes Act, 19 of 1947), the Governor is pleased hereby to the said award as shown in the annexure to the said award as shown in the annexure to the said award as shown in the annexure to the said award as shown in the annexure to the said award as shown in the annexure to the said award as shown in the said award award as shown in the said award as shown in the said award as shown in the said award award as shown in the said award as shown in the said award as shown in the said award award as shown in the said award 
### **ANNEXURE**

In the matter of a complaint under section the Industrial Disputes Act, 1947, his workman Shri Kisun Deo against Modern Rubber Manufacturers (P): Gowshala Road, P.O. Liluah, How connection with Government Order N I.R./IR/11L-172(A)/63, dated 23rd Augusteen Augusteen Complex Com

# BEFORE THE THIRD INDUSTRIAL TRI. WEST BENGAL

# Present:

Shri J. N. MANDAL, Judge, Third In Tribunal. Misc. Case No. 37 of 196-section 33A of the Industrial Disput-Shri Kisun Deo, c/o. Shri Amarest 7/4 Natunpara Road, Howrah--Compuersus Messrs. Modern Rubber Manus Private Ltd.—Opposite Party.

# **AWARD**

This is an application under section 33A Industrial Disputes Act, 1947, filed by Shin Deo, a workman, complaining against his e Messrs. Modern Rubber Manufacturers Prove 42 Gowshala Road, Liluah, Howrah (herenteferred to as the Company), of contravention provisions of section 33A of the Industrial I Act.

His case, in brief, is that he was in service Company for about five years with clean is service but all on a sudden on 25th January was asked by the management to leave the without any reason being assigned of the taken against him. Subsequently on 28th 1964 he got a chargesheeet which was daw January 1964. He was charged for as another workman Ramachal of the Roller Day and causing bleeding injuries to him. He switten explanation denying the charges. The an equiry held by Shri R. S. Mishra, the A Works Manager, who refused to record any f

de of the workman although he was ready iesses to adduce evidence in support of his the alleged aggrieved workman Ramachal e letter to the Company denying the alleged him by the complainant, that the placed the workman under suspension and come to any finding in respect of the leveiled against him, and that it was an ion on the part of the Company without leation whatsoever. Hence the complaint.

company opposed the application of the n by filing a written objection, in which it red the allegations made by the complianant as also been contended that the application naintainable in view of the fact that there en no contravention of the provisions of 3 of the Industrial Disputes Act.

; hearing of this case a petition was received , purported to have been sent by the nant Kisun Deo He has stated therein that since mutually settled the dispute with his er (Company) and he has at present no nt against the opposite party. So, he has to permission to withdraw his case. The tition was received on 16th December 1964, eds put up on 19th December 1964 which was e fixed for hearing. On that date the nant did not turn up nor did he take any tep. One Shri Amaresh Chandra Das who o be the Vice-Persident of the Union did not t the fact of settlement. So, another date ted for personal appearance of the complaint to ascertain the correct position. But on te fixed the workman again did not turn up. eps taken on his behalf. The employer's ntative is present. Therefore, in the circum-, I dispose of the application of the worki allowing him to withdraw his complaint as prayed for in his petition, dated 15th Decem**j4**.

ited and corrected by me.

N. MANDAL, Judge.

JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 28-12-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 72-I.R./IR/4L-48(A)/62.- 8th January 1965. Whereas under the Government of West Bengal, I about Department, Order No. 6492-I.R./IR 4L-48(A) 62, dated the 21st November 1962, the industrial dispute between Messrs. Airways (India) Ltd., 31 C'intraranjan Avenue, Caicutta, and their workmen employed in their establishment at Dum Dum (cpresented by Aero Employees' Union, West Bengal, Gurudwara Gate No. 2, P.O. Sultanpur, district 24-P. rganas, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (NIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute:

Now, there'ore, in pursuance of the provisions of section 17 of the Industrial Disputes. Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure heret.)

# ANNEXURE

In the matter of an industrial disjute between Messrs. Airways (India) Ltd., 31 Chittaranjan Avenue, Calcutta, and their workmen employed in their establishment at Dum Dum represented by Aero Employees' Union, West Bengal, Gurudwara Gate No. 2, P.O. Sultanpur, district 24-Pargenas. (Case No. VIII-203 62.)

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL. WEST BENGAL

# Present:

Shii S. K. RAY, Judge, Seventh Industrial Tribunal.
 For the Union: Shii Ramen Banerjee, Advocate.
 For the Company: Shri Arun Dutta, Advocate, assisted by Shri Dilip Das Gupta, Advocate.

# **AWARD**

The above dispute over the issues given in the order of reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, Order No. 6492-I.R./IR/4L-48(A)/62, dated the 21st November 1962.

### Issues

- 1. Scales and grades of pay.
- 2. Dearness allowance.
- 3. Bonus for the accounting year ended on 31st December 1961.

The parties appeared before the Tribunal in response to notices served upon them and filed their respective written statements in due course. After necessary preliminary proceedings and some adjournments, the case was taken up for hearing on 6th August 1964 Since then, the hearing continued on several dates, viz., 18th August 1964, 7th September 1964 and 17th September 1964. All the witnesses of both sides were examined during the hearing and the documents produced and proved by them were also exhibited. At the stage of arguments, there was some talk of settlement and the Tribunal encouraged the parties to continue the talks and come to an amicable settlement of the whole dispute, if possible Ultimately, on 14th December 1964 the parties filed a joint petition of compromise in respect of issues 1 and 2. It was also intimated on that date that further attenuts at amicable settlement of issue No. 3 were also going on and the attempts were likely to succeed. The case was adjourned to 21st December 1964 in order to give the parties a last opportunity to come to a settlement in respect of issue No. 3. On 21st December 1964 the representatives of the parties appeared and after some discussions they reported that issue No. 3 had also been anneably settled and a patition of compromise in respect of that issue would be filed on the next day, 22nd December 1964. The case was accordingly directed to be put up on 22nd December 1964. On that date, the parties filed mother joint petition of convigorise in respect of issue No. 3.

The terms of settlement in respect of the issues are clearly set out in the joint petitions of compromise. I have heard the representatives of the parties. I have also considered the terms of settlement. The terms appear to be quite fair and lawful. I am satisfied that there has been a bona fide settlement of the entire dispute between the parties on those terms. The parties have also prayed for a compromise award in respect or all the issues. Accordingly, I would make a compromise award in terms of the joint petitions or compromise, as prayed for.

In the result, I make a compromise award in respect of the whole dispute covered by the issues under reference in terms of the joint petitions of compromise filed on 14th December 1964 and 22nd December 1964, copies whereof are made parts of the award as Annexures A and B respectively.

Before parting with the case, I would congratulate the parties for coming to an amicable settlement of he whole dispute after the entire evidence  $h_{ad}$  taken and I would also place on record  $m_{V_2}$  cuation of the sincere and whole-hearted efforts, by the representatives of the parties,  $Sh_{Ir}$ , Dutta for the Company, and Shri Ramen  $B_{ab}$  for the workmen, in the difficult negotiation amicable settlement.

S. K. RAY, Judg Seventh Industrial 179 24-12-64

# ANNEXURE A TRUE COPY

P. C. van Vice-Prostr 14-12 to N. Chaktan Secret 14-7 to

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengalor Department Order No. 6492-LR./IR 41-46 62, dated 21st November 1962

# And

In the matter of an industrial dispute took
Aniways India Limited of 31 Chitata
Avenue, Calcutta, and their workmen reproced by Acro Employees' Union, West Bor Gurudwara, Gate No. 2, P.O. Sultina district 24-Parganas.

The humble joint petition of Messrs American Limited and the Aero Employees of representing the workmen of Messrs American Limited

# Most respectfully sheweth:

- 1. To promote industrial peace and for ellishing good relationship between the parties 8.5 the parties hereto have agreed to settle the discretating to issues 1 and 2 referred to this 600 Tribunal by the above Government Order of 6 ence, amicably.
- 2. The terms of settlement have been as in the Memorandum annexed to this petition

In the premises aforesaid the parties jointh a that Your Honour will be graciously pleased pass an Award in terms of the Memorandus Settlement or to pass such other further order orders as to Your Honour may seem fit and prof.

in parties, as in duty bound, shall ever pray.

#### TRUE COPY

P. C. Nandi Vice-President. 14-12-64

#### Terms of Settlement

N. Chakrabarty. Section SEA 14-12-64

2(8)

-298 E B

Re . Issue No 1 -Grades and scales of pay-

(a) The following grades and scales of pay shall be given effect to from 1st september, 1964.

Category -				
Peon				Rs 35 -1 45 -14 -53
Sweeper				Rs 35   1 =50
Darwan				Rs 37 44 52 2 62
Cleaner				Rs 40 -1\(\frac{1}{2}\) -55 2 -65
Helper				Rs 45 2] 70 2 90
Mechanic 'C'	·			Rs. 603"-90 4 110
Mechanic 'B	٠			Rs 90 3 120 4 140
Mechanic 'A	• .			- Rs   120 -5 -170   6   200
Leadman				Rs 170 -6 -260
Chargehand	(a)			Rs 220-8 -284 -14 -29
$\mathbf{D}$ o. (b)		•		Rs 360   10   460
Driver		• •		Rs 65 2 85
Clerk 'A'				Rs 105 5 455 6 485
Clerk B	•			Rs 80 -4 120 -6 150
Clerk 'C'			٠.	Rs. 65 -3 -95 4 115
Tr Asst. Sr			٠.	Rs 160 6 -250
Tr Asstt Jr				Rs 80 4 120 6 450
Cashier Sr	•			Rs 105   5   155   7   190
Cashier Jr				R 80 4 420 6 450
Steno	• •	• •		Rs 130 6 190 8 230

Adjustments. All workmen will be fitted in morest point in the new grades and scales or voulling up their present wages wherever sats. In he case wages of the workmen shall luced for the purpose of fitting in After such to all workmen and the said increment with at adjustments would be given retrose effect from 1st September 1964. It wever, expressly made clear that lafter fitting I after giving one increment, if the wages of sorkman in any category. Jall short of Rs. 41 ad workman would be given suitable increment at his basic wage is Rs 41 with effect from 1st mber 1964

The next annual increment will be on 1st 1965 and subseq ont increments will be made effect from July very year.

Chargehands reaching the basic of Rs 298 00 intomatically cross the efficiency bar subject o adverse reports in their service records.

ma No 2 Dearness allowance --

The dearness allowance shall be revised dlowing manner:

```
P to Rs. 50
                                Rs.
                                     46
· 51 to Rs 100
                                     57
                                Rs.
· 10' to Rs. 299
                                Rs.
                                     63
ODA above basic salary of Rs. 300
s_dearness allowance shall be given effect to
effect from 1st September 1964.
```

(b) Further revision in the dearness allowance will be on the basis of sliding scale laid down on the Third Engineering Tribunal taking the working class cost of living index. For the purpose of subsequent adjustment calculation will be with reference to the Cost of Living. Index as on 1st 1965 For calculation past every months average cost or living index would be taken as the basis and effect would be given thereon. All payments on account of revision of grades and scales or pay and increase in dearness allowance will be made within a month from the date of this Asard

P. C. Nandi, Vice-President 14-12-61

N Chakrabarty. Secretary 14-12-64.

S. K. RAY, Judge, Seventh Industrial Tribunal. 24-12-64.

### ANNEXURE B

P. C. Nandi, Vice-President of the Union 22-12-64 N Chakrabarty, Secretary 22-12-64.

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 6492-I.R./IR; 4L-48(A)/62, dated 21st November 1962

#### And

In the matter of an industrial dispute between Airways (India) Limited of 31 Chittaranjan Avenuc, Calcutta, and their workmen represented by Aero Employees' Union, West Bengal, Gurudwara, Gate No. 2, P.O. Sultanpore, district 24-Parganas.

The numble joint petition of Messrs. Airways (India) Limited and the Aero Employees' Union representing the workmen of Messrs. Airways (India) Limited -

# Most respectfully sheweth:

- 1. To promote industrial peace and for establishing good relationship between the parties hereto, the parties hereto have agreed to settle the disputes relating to issue No. 3 referred to this Hon'ble Tribunal by the above Government Order of Reference, amicably.
- 2. The terms of settlement have been set out in the Memorandum annexed to this petition.

In the premises aforesaid the parties jointly pray that Your Honour will be graciously pleased to pass an Award in terms of the Memorandum of Settlement or to pass such other further order or orders as to Your Honour may deem fit and proper.

And the parties, as in duty bound, shall ever pray.

# Re: Issue No. 3—Bonus for the accounting year ended 31st December 1961

The Company contends that on the tresults for the year ending 31st December 1% workmen are not entitled to any profits bonus. The workmen do not press their class such bonus. The Company, in these circums and in view of the request made by the worthrough their Union in order to create intelligence to recover the advance by it in terms of settlement, dated October 24, and shall treat the same as an ex-gratia payme bonus for the said year.

It is expressly understood that this settlener not be considered as a precedent and a without prejudice to the rights and contention the parties in any proceedings or in respect subsequent years.

P. C. Nandi, Vice-President of the Union. 22-12-64.

> N Chakrat Secretar 22-12 N

S. K. RAY, Judge, Seventh Industrial Tribunal 24-12-64.

By order of the Governor S. C. MUKHERJEE, Asst. 9

# Calcutta



# Gazette

13

THURSDAY, FEBRUARY 4, 1965

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# PART IC-Awards by Industrial Tribunals and Consumer Price Index

# GOVERNMENT OF WEST BENGAL

# LABOUR DEPARTMENT

### **ORDERS**

IR IR 10L-149(A)/64.—8th January 1965, under the Government of West Bengal, partment, Order No. 35371.R./IR 10L-97/the 6th August 1962 (hereinafter referred had order), the industrial disputes between very of the Engineering Establishments in the list I of the said order and by themselves or by the organisations in list II of the said order on their workmen represented by the Trade entioned in list III of the said order, on regarding the issues mentioned in the said is matters specified in the Second Schedule ustrial Disputes Act, 1947 (XIV of 1947), ed to the Seventh Industrial Tribunal for in:

creas during the pendency of proceedings said Industrial Tribunal Shri Rambilash sorkman of Messrs. Punjab Engineering Ramkrishna Samadhi, Road, Calcutta-11, Companies involved in the said disputes, mplaint in writing to the said Industrial gainst the said Company alleging that the sain had dismissed the said workmen in such dispute;

reass in exercise of the powers conferred 33A of the Industrial Disputes Act, 1947 1947), the said Industrial Tribunal has upon the said complaint and submitted the State Government:

refore, in pursuance of the provisions of of the Industrial Disputes Act, 1947 (XIV

of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# **ANNEXURE**

In the matter of an application under section 33A, Industrial Disputes Act, by Shri Rambilash Bania, 94 Narikeldanga Main Road, Calcutta, against Messrs. Punjab Engineering Works of 32 Ramkrishna Samadhi Road, Calcutta-11. (Case No. 161/63, under section 33A.)

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

# Appearances:

For the applicant workman: Shri S. Dhar, Advocate.

For the employer Company: Shri T. K. Jagadeesh,
Labour Adviser.

### **AWARD**

This is an application under section 33A, Industrial Disputes Act, by Shri Rambilash Bania, an employee of the Company O.P., Messrs. Punjab Engineering Works, complaining that he was illegally, wrongfully and vindicively dismissed by the Company by its letter, dated 5th August 1963, and in effecting the dismissal, the Company contravened the relevant provisions of section 33, Industrial Disputes Act.

The relevant contentions of the applicant raised in his written statement are briefly as follows. Generally the workmen of the Company having their village homes in other States are granted more than one and half months' leave for going home and they avail of such leave at long intervals. This applicant applied for one and half months' leave on 9th January 1963. He was legally entitled to the leave, but the Company refused to grant him leave on the false plea of pressure of work but ultimately agreed to grant him leave only for 10 days. But, leave for such a short period was absolutely uscless to him. The Company took this harassing and vindictive attitude towards the applicant because he was not member of the Union sponsored by the Company, but was a member of a rival Union which was not liked by the Company and which he refused to leave in spite of being asked to do so by the Company. The applicant through his Union raised a dispute regarding the refusal of the Company to grant him leave for one half months, as wanted by him, before the Labour Commissioner. The Labour Commissioner took cognisence of the dispute and started conciliation proceedings and in course of the conciliation proceedings, it was settled that the applicant would be granted 40 days' leave while the conciliation proceedings should continue. In view of this position, the applicant started for his native place leaving an application for leave with effect from 10th May 1963, but subsequently he was surprised to receive a false charge-sheet containing the charge that he had remained absent without prior sanction and permission. The applicant went to resume his duty on the expiry of 40 days' leave, but the Company refused employment to him without any reasonable grounds. The Company then held a show of enquiry regarding the charge-sheet. The so-called enquiry was perverse and in violation of the principles of natural justice. The applicant was not given any chance of hearing at the enquiry. Finally, the applicant was dismissed by the Company's letter, dated 5th August 1963. At that time, adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537-I.R., dated 6th August 1962, were pending. The Company filed an application under section 33(2)(b), Industrial Disputes Act, in respect of the dismissal with absolutely false alleagations. The dismissal of the applicant by the Company's letter, dated 5th August 1963, was illegal, null and void and in contravention of section 33, Industrial Disputes Act, because it was effected without prior permission of the Tribunal which was obligatory as the dismissal was for an alleged misconduct connected with the dispute under reference for adjudication. The applicant claims reinstatement with compensation for the period of unemployment.

The application is contested by the Company, which has filed its written statement. The Company has taken the preliminary objection that the application under section 33A is not legally maintainable and has contended that there was no violation of any relevant provisions of section 33. The dismissal of the concerned workman was not a matter connected with the main dispute pending adjudication before this Tribunal and so no prior permission of this Tribunal was necessary. The dismissal came under section 33(2)(b), Industrial Disputes Act, and the Company duly filed an application for approval of

the dismissal by this Tribunal, in view of the of the adjudication proceedings of the disput to this Tribunal by Government Order No. 1 dated 6th August 1962. The requirements a 33(2)(b), Industrial Disputes Act, were duly with and so, in that respect, there was no  $\alpha$  tion of section 33, Industrial Disputes Act, was no contravention of section 33, 1 Disputes Act, this Tribunal has no jurish entertain the application under section 33.

On merits, the Company has pleaded as At the conference held before the Assistan Commissioner the workman was told speed the Company that he would be granted 144 after 15th May 1963. On 10th May Company received a letter of the working 9th May 1963, praying for leave from 10th to 18th June 1963. He had left work of accord from 9th May 1963 without any p from the Company. As the worker con remain absent unauthorisedly, he was aske Company by a letter, dated 13th May 1963, for duty within three days and explain authorised absence since 9th May 19 workman received this letter, but did not reply. The workmen reported for duty June 1963, when he was first told to w reply to the Company's letter, dated 13th V On 20th June 1963 the workman submitted to the Company making some baseless alleg. Thereafter, a notice was issued to the works 25th June 1963, informing him that an enquire be held on 27th June 1963 at 3 p.m. He recon letter on 26th June 1963, but did not appear enquiry on 27th June 1963. In order to st another chance, the Company issued a freshi dated 16th July 1963, asking him to atte enquiry to be held on 20th July 1963. The this second notice was delayed on according circumustances beyond the control of the \ ment. The workman, by his letter, dated 21st 1963, prayed for another date for the enquin was informed by a letter, dated 24th July 196 the enquiry would be held on 29th July 196 29th July 1963 an enquiry was held and the M ings were recorded in presence of the workma signed the proceedings. After the enquiry, the man was found guilty of (a) leaving work and 9th May 1963, in spite of specific direction contrary and (c) not complying with or reply Company's letter, dated 17th May 1963. A constituted major misconducts under the 8 Orders of the Company, the Company dedismiss the workman from its service and account issued a letter of dismissal, dated 5th August As the dismissal fell under section ? Industrial Disputes Act, one month's wages, workman amounting to Rs. 62 were sent to money order and an application for approval dismissal was duly made to this Tribunal Company had no reason to act vindictively the workman and the grounds given by the wo in explanation of the alleged vindictive athi the Company towards him are false and fi The domestic enquiry held by the Company perverse or in violation of any principle of justice. It is not true that the workman given any chance of hearing. The miscondu

ich he was dismissed were not connected with dispute pending adjudication before this Tribunal so, no previous permission was necessary. The nissal was quite legal and bona fide and the wodka is not entitled to any relief.

shall firsts take up the preliminary question ther this application under section 33A is ntamable in law. This question is also connected the jurisdiction of this Tribunal to take gnisance of this application.

is well settled that the indispensable precondifor an application under section 33A is that e must have been contravention of any relevant usion of section 33, Industrial Disputes Act, in nection with the matter complained of. Here, the ter complained of is the dismissal of the workman the Company's letter, dated 5th August 1963. 1 N). No doubt, on that date the adjudication recdings of another dispute between the Company its workmen, referred to this Tribunal by ernment Order No. 3537-1.R., dated 6th August 2, were pending. This Government order stituted an omnibus reference of a general oute existing in the engineering industry of this e and convering more than 1,200 engineering blishments, including the establishment of the ent Company and the general dispute related to issues of (1) wages and (2) holidays and leavewal holidays, sick leave, casual leave and privilege The present application under section 33A, istrial Disputes Act, has been made with rence to the said omnibus order of reference ing to the engineering industry. It is contended schalt of the Company that the dispute over the ral issue of leave and holidays which mainly tes to the question of quantum of leave and days to be granted to the workmen, has no ner of connection with the specific dispute rding the dismissal of the concerned workman, igh the dismissal was effected on the ground of un inthorised absence without leave or permis-. It is also contended on behalf of the Company he was dismissed on some charges of mislucts arising out of his absence from work withprior sanction or leave with effect from 1963, but the precise matter cannot be said to onnected with the dispute over the issue of leave holidays, as referred for adjudication in the ibus order of reference. Consequently, the ipany also contends that it was not incumbent Lit to take prior permission of this Tribunal for dismissal of the concerned workman under sec-33(1)(b), Industrial Disputes Act, The further ention of the Company is that the dismissal fell r section 33(2)(b), as it was effected for some onducts not connected with the dispute already r adjudication and the Company complied with requirements of the proviso to section 33(2)(b). strial Disputes Act, by offering him one month's 's and making an application for approval of the issal under section 33(2)(b), Industrial Disputes
I may state here that it is an undisputed ion at the hearing before me that the Company an application under section 33(2)(b), Industrial utes Act, and it also offered one month's wares ne workman by remitting the money by money

The Company's application under section (h). Industrial Disputes Act, was numbered as No 197 of 1963. It was presented before the unal on 6th August 1963. There was absolutely

no delay in making the application. In the evidence produced by the parties in this case, it is satisfactorily proved that the Company sent one month's wages to the workman by M.O., but the workman refuse to accept it. The workman himself has practically admitted this fact in his evidence by saying that the Company sent him some money, but he refused to accept the M.O. Exhibit V is the refused M.O. coupon showing that one month's wages amounting to Rs. 62 were sent to the workman by M.O., but it was returned as refused. The application under section 33(2)(b), Industrial Disputes Act, could not be finally disposed of by this Tribunal, because it became functus officio, with regard to it by reason of the fact that the dispute between this Company and its workmen covered by the omnibus reference was disposed of by a compromise award, which was published in the Calcutta Gazette. Extraordinary, dated 28th May 1964, and the application was still pending when one month expired from that date. That application was disposed of by an order made in that case (No. 197 of 1963) on 22nd December 1964, and the application was simply filed. It must he held therefore, that the Company complied with the requirements of the proviso to section 33(2)(b), Industrial Disputes Act, in regard to the dismissal of this workman, dated 5th August 1963, which is the subject-matter of the present complaint, and there was no contravention of section 33(2)(b), Industrial Disputes Act, in regard to such dismissal. This must be the position if the dismissal really fell under section 33(2)(b), Industrial Disputes Act, and in view of this position, the present complaint must be held to be not maintainable in law in so far as the dismissal fell under section 33(2)(b), Industrial Disputes Act.

It has, however, been contended on behalf of the workman that the dismissal of the workman was really connected with the dispute under adjudication by virtue of Government Order No 3537-I.R., dated 6th August 1962, and so it fell under section 33(1)(b), Industrial Disputes Act, and consequently it was incumbent upon the Company to take prior permission of this Tribunal before making the dismissal. I am unable to accept this contention. In my view, the dispute relating to his dismissal, though it was made on the ground of his unauthorised absence without leave or sanction, was not directly connected with the dispute over the general issue of leave and holidays pending adjudication before this Tribunal in the omnibus reference. The issue in the omnibus reference relates to quantum of leave and holidays. It has no direct bearing upon the Company's right of granting or refusing leave in particular circumstances. Untill the omnibus reference is disposed by an award, the concerned companies are entitled to follow their own rules or Standing Orders regarding leave and it cannot be said that every case of refusal of leave to any workman would be a matter directly connected with the issue concerning leave and holidays pending adjudication in the omnibus reference. Here, the facts are that the workman absented himself from work from 9th May 1963 by leaving an application of that date but without any specific order or sanction of the Company. So, the precise reason for his dismissal was unauthorised absence without any sanction or permission. Such dismissal was not certainly directly connected with the general issue concerning leave and holidays. Accordingly, I reject the contention raised on behalf of the workman that

the Company contravened the provisions of section 33(1)(b), Industrial Disputes Act, in relation to the dismissal by not taking prior permission of this Tribunal and thereupon the workman became entitled to make the present application under section 33A. The specific contravention of section 33 as alleged in paragraph 11 of the present application under section 33A, Industrial Disputes Act, cannot, therefore, stand and the present application cannot be held to be maintainable upon the alleged contravention.

It has, however, transpired in evidence that a dispute arising over the Company's refusal to grant leave for one and half months to this workman upon his application, dated 9th January 1963 (Ext. A), went up to the Assistant Labour Commissioner Shri C. N. Chakrabarty, who took up the matter for conciliation and also requested the Company to grant him 40 days leave by his letter, dated 11th May 1963, specifically mentioning therein that the dispute still remained open to further conciliation. (Ext. U and Ext. 1). It appears from the oral and documentary evidence produced in this case that the dispute originating with the Company's refusal to grant leave to this workman upon his application, dated 9th January 1963, continued and the matter was referred to the Assitant Labour Commissioner by the Union and the Assistant Labour Commissioner took up the matter for conciliation and made an interim request to the Company to grant him 40 days' leave, 29 days' statutory leave under the Factories Act and 11 days' casual leave. In the Company's letter, dated 4th April 1963, to the Assistant Labour Commissioner in connection with the dispute, it was clearly admitted that in all 29 days' statutory leave was due to this workman on 1st March 1963 (Ext. Q). However, the matter to be taken note of is that the precise dispute arising out of the refusal of leave to this workman by the Company was pending conciliation on or about 9th May 1963, when he made the fresh application for leave for 40 days (Ext. F), and went home without getting any order or permission from the Company. This application was evidently made on the hasis of the recommendations of the Conciliation Officer. There is specific reference to this recommendation in this application. There is nothing to show that the conciliation proceedings over this precise dispute regarding grant of leave to this workman had ended before he was dismissed by the Company's letter, dated 5th August 1963. It is to be held, therefore, that the dismissal was effected during the pendency of the conciliation proceedings over the dispute. In view of this position, the dismissal certainly fell under section 33(1)(b), Industrial Disputes because the dismissal was on the ground of some misconduct connected with his going away on leave with respect to which a dispute had already been placed before the Conciliation Officer and a conciliation was pending. It was, therefore, incumbent uron the Company to take the permission of the conciliation authority before dismissing him. But, no such permission was taken and so, there was certainly contravention of an applicable provision of section 33, Industrial Disputes Act.

The next question that comes up for decision is whether on account of the aforesaid contravention of the provisions of section 33(1)(b). Industrial Disputes Act, in regard to the dismissal of this workman, which is the subject-matter of complaint in the present case, the workman is entitled to maintain an application under section 33A, Industrial Disputes

Act, before this Tribunal. It is contended on bear of the Company that even if there was contravent of section 33(1)(b), Industrial Disputes Act, because the permission of the conciliation authority was w taken before the dismissal was effected during the pendency of the conciliation proceedings, this Tribe nal would have no jurisdiction to entertani a conplaint based upon such contravention. I have careful considered the provisions of section 33(1) and section 33A, Industrial Disputes Act, and I am of the view that the contention raised on behalf of the Compan is quite correct. There are clear indications in to language of section 33A, Industrial Disputes Act, the a Tribunal can take cognisance of a complaint urds that section only when the contravention of a provision of section 33, Industrial Disputes Act, Link place during the pendency of proceedings before said Tribunal. I shall quote below the relevant portia of section 33A:

"33A. Where an employer contravenes the provisions of section 33 during the pendem of proceedings before a Labour Court, Triburg or National Tribunal, any employee aggring by such contravention may make a complimation writing in the prescribed manner to see Labour Court, Tribunal or National Tribunal\* \* \* \*".

The expression "to such Labour Court, Tribunal or National Tribunal" read in the context of the fore going provisions clearly indicates that the Tribuna to which a complaint under section 33A, Industri Disputes Act, can be made must be the Tribuni during the pendency of whose adjudication proceed ings the employer contravenes, any provision of section 33, Industrial Disputes Act. In the present case, there was no contravention of any provision of section 33, Industrial Disputes Act, by this compar in connection with the dismissal of this workman during the pendency of adjudication proceedings before this Tribunal, but there was contravention of the provisions of section 33(1)(b), Industrial Disputs Act, during the pendency of conciliation proceeding before a Conciliation Officer. Such contraventor cannot be used as a ground for an application under section 33A, Industrial Disputes Act, to this Tribana and Tribunal has no jurisdiction to entertain? complaint on the basis of such contravention what did not take place during the pendency of adjudition proceedings before it.

The resultant position is this: The only provising of section 33 which could apply to the dismissal this workman in connection with the pendency adjudication proceedings before this Tribunal were the provisions of section 33(2)(b), Industrial Disputes Act, but the Company complied with the require ments of those provisions and was not guilty of and contravention thereof. The workman is, therefore not entitled to make an application under section 33A, Industrial Disputes Act, on the basis of an contravention of section 33(2)(b), Industrial Disputes to the section 33(2)(b), Industrial Disputes to Act, and this Tribunal has no jurisdiction to entertain any such application. There was contributed on the provisions of section 33(1)(h). Industrial Dhdsputes Act, in regard to the dismissal of this workman only in connection with the conciliation proceedings pending before the Conciliation Officer, but for such contravention, no application under section 33A. Industrial Disputes Act. lies " this Tribunal and this Tribunal has no iurisdiction " entertain such an application on the basis of snch ntion. This, in my view, is the strict of law and in view of this position, the application before this Tribunal must fail ground that it is not maintainable and this has no jurisdiction to entertain it.

ald here note that it may seem anomalous en there is contravention of any provisions in 33, Industrial Disputes Act, in connection necliation proceedings before a Conciliation the aggreed workman has practically no by way of an application under section 33A, all Disputes Act, because there is no mention illution proceedings" or "Conciliation Officer" scheme of section 33A, Industrial Disputes all and this section is strictly confined to notions of provisions of section 33 "during the vol proceedings before a Labour Court, or National Tribunal," and restricts the or applications under that section only to abour Court, Tribunal or National Tribunal." In its is the strict position of law, this Tribunal cept it notwithstanding that the aggreeved n is left without any remedy against the muton of the provisions of section 33(1)(a), al Disputes Act, by way of an application section 33A. When this Tribunal has no not to entertain such an application according trict language of section 33A, it cannot grant relict, however hard his case may seem to

have found that this Tribunal has no juristo entertain the present application under 33A, Industrial Disputes Act, the application if on that ground and no decision on merits complaint is called for.

e result, the application under section 33A is ed on contest on the ground that it is not nable before this Tribunal and this Tribunal jurisdiction to entertain it.

S. K. RAY, Judge, Seventh Industrial Tribunal.

h December 1964.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

85-I.R./IR/10L-50/64.—8th January 1965.— Is under the Government of West Bengal, Department, Order No. 1195-I.R./IR/10L-dated the 18th March 1964, the industrial between Messrs. Hindusthan Iron & Steel ny. 68 Jessore Road, Calcutta-28, and their in represented by Hindusthan Iron & Steel ny Workers' Union, 48 Dharamtalla Street, a-13, regarding the issue mentioned in the der being a matter specified in the third schept the Industrial Disputes Act, 1947 (XIV of was referred for adjudication to the First ial Tribunal;

whereas the said First Industrial Tribunal mitted to the State Government its award on d industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# ANNEXURE

In the matter of an industrial dispute between Messrs. Hindusthan Iron & Steel Company, 68 Jessore Road, Calcutta-28, and their workmen represented by Hindusthan Iron & Steel Company Workers' Union, 48 Dharamtalla Street, Calcutta-13. (Case No. VIII-84 of 1964.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shri RENUPADA MUKHERJEE, Judge, First Industrial Tribunal

# Appearances:

For the Company: Shri Arun Kumar Dutta, Advocate.

For the Union: Shri Subodh Banerjee.

This industrial dispute has been referred by the Government of West Bengal, by its Order No. 1195-I.R./IR/10L-50/64, dated Calcutta, the 18th March 1964, for adjudication under section 10 of the Industrial Disputes Act. One party to the reference is Messrs. Hindusthan Iron & Steel Company, 68 Jessore Road, Calcutta-28 (hereinafter to be described as the Company), and the other party is their workmen represented by Hindusthan Iron & Steel Company Workers' Union, 48 Dharamtalla Street, Calcutta-13 (hereinafter to be described as the Union). The only issue referred for adjudication is the following:

Whether Shii Sudhir Pattanaik is entitled to get bonus paid by the Company to other workmen iii 1962 and 1963? If so, what should be the quantum of such bonus?

Upon receipt of the reference usual notices were served upon the parties. The Union filed its written statement on 15th May 1964. The sum and substance of the written statement of the Union is the following:

Shri Sudhir Pattanaik was a workman under this Company. Originally he was not a member of the Union. But when the Company started victimising some members of the Union unjustly and illegally Sudhir became a member of the Union which infuriated the management. The management suspended this workman with effect from 12th March 1962 and subsequently dismissed him from service with effect from 15th June 1962 on false and mala fide charges.

As an industrial dispute was pending between the workman and the Company at the time of dismissal of this workman the management applied for approval of the Tribunal of the above order of dismissal under section 33(2)(b) of the Industrial Disputes Act. By its order, dated 1st December 1962, the Tribunal concerned refused to accord approval.

Although the workman presented himself to the management for employment on several occasions after that, the management did not give him any work. The Union therefore took up the matter with the Labour Directorate and there were some conciliation proceedings as a result of which the management agreed to reinstate Sudhir Pattanaik on and from 7th July 1963 and also to make payment of all the dues of this workman by 13th July 1963.

Although Sudhir Pattanaik was reinstated his dues were not paid which resulted in further conciliation proceedings. A tripartite arrived at on 18th September 1963 in this connection. After that agreement the Rs. 266.05P. as wages but bonus was not paid to the workman for the period during which he remained in forced unemployment. There were further conciliation proceedings which did not bear any fruit. The Union, therefore, prays that the Company may be directed to make payment of bonus to this workman at the rate paid to all other workmen in 1962 and 1963. The amount of bonus for each of these two years is said to be Rs. 136.50P.

The Company contests the claim of the Union. According to the contention of the Company this claim of the Union on behalf of the workman is covered by the terms of tripartite settlement mentioned by the Union in its writen statement. Before the Conciliation Officer the Union claimed only seven weeks' pay by way of bonus and it was agreed that this matter was required to be enquired into by the Labour Commissioner, Government of West Bengal, and thereafter necessary instructions were required to be issued by him. No such enquiry has yet been made by the Labour Commissioner to the knowledge of the Company and so is not open to the Union to obtain a fresh reference.

The Company further alleged that this dispute is an individual dispute inasmuch as it has not been sponsored either by the workmen of the Company or by a substantial number of workmen. This Union has no locus standi to raise any dispute on behalf of the warkman because the direct employees of this Company do not owe any allegiance to this Union. The financial year of the Company does not correspond with the English calendar year and so this Tribunal should refuse to adjudicate on the issue formulated in the order of reference. Shri Sudhir Pattanaik did not work for major portion of the relevant period for which bonus has been claimed and he did contribute anything towards the earning of the profits for the period during which he remained without employment. So his claim for bonus is not maintainable.

The broad facts which have given rise to the present dispute are more or less admitted. This workman was placed on suspension on 12th March 1962 pending a domestic enquiry in respect of some charges of misconduct. As a result of the enquiry he was dismissed on 15th June 1962. As a reference case was pending at that time between the Company and its workmen, approval of the Tribunal was necessary and so the Company filed an application under section 33(2)(b) of the Industrial Disputes Act. That application was dismissed on 1st December 1962 (vide order marked Ext. 11). The consequence of the dismissal of the Company's application was

that the workman continued to remain in There was no factual reinstatement althous workman wrote several letters to the Composuch reinstatement (vide letters marked Exist and 1b). This action of the Company amount a refusal of employment which resulted in conciliation proceeding. As a result of such or conciliation proceeding this workman was reinstated July 1963. After his reinstatement two quarrose. One was the question of payment of to this workman for the period of his unemploy and the other was the question of payment of the thin the question of payment of wages had fact that the question of payment of wages had settled. The other question remained outsu and it has been referred to me for my adjude This is the admitted background of the process.

Shri Dutta made a preliminary submission behalf of the Company that this Union has no or locus standi to represent the workman. The no substance in this contention because at a stage during conciliation proceeding this word was represented by the present Union. Shrimade three other contentions before me who shall consider one after another.

Neither party adduced any oral evidence a case which hinges entirely on documentary dence. I have already observed that attallictual reinstatement of the petitioner on 7th 1963 disputes arose over the payment of a wages and other allowances including bonus dispute about arrear wages was settled. The diabout payment of bonus and some other minor putes were the subject-matter of a tripartite 5 ment, dated 18th September 1963 (vide Ex Item No. 4 of that settlement is relevant for consideration. It runs as follows:

"The amount of bonus to be paid to Shul nayak for the said period will be end into by Labour Commissioner, West B and necessary instruction will be given a parties."

Shri Dutt contended on behalf of the Con that the Labour Commissioner of West Benga empowered by the above settlement to enquin the dispute about bonus and to give necessinstructions to the parties. He has not made such enquiry nor has he given any such instru according to the terms of the above settlemen so the reference is incompetent. In this com I have gone through the relevant file of the Con tion Officer and I found that the Labour Co sioner did issue notice to the parties for app before him so that he might make necessary ries. The Labour Commissioner could not sett dispute in spite of best efforts and so the concil officer recommended that the dispute migl referred to a Tribunal for compulsory adjudic From the relevant file of the Labour Departs find that the Labour Commissioner fully with the above view of the conciliation officer endorsement by the Labour Commissioner (shows that he was not in a position to 1859 direction or instruction to the parties. That the case the Labour Commissioner performe part of the task and as there was no settlem the matter a reference to the Tribunal was the

tor adjudication of this dispute. The Labour Science is no longer in seisin of the matter the reference is competent. Clause 4 of does not stand in the way of such reference. St contention urged by Shri Dutt about the live of the reference is rejected.

, second ground urged by Shri Dutt on behalf Company is that the Union's claim for the nan before the conciliation officer was bonus ne period from 12th March 1962 to 7th July and not for the two full years 1962 and 1963. Dutt argued that the scope of the claim as appear from Ext. 5 has been enlarged and Iribunal is not empowered to allow this ed claim. This argument of Shri Dutt canossibly be accepted because Ext. 5 shows the during which the workman remained in unemployment during the years 1962 and The remaining period of these two years does me into the picture because this workman had tedit worked in this Company during that So it is idle to contend that the claim of the nan was only in respect of the period from March 1962 to 7th July 1963. Second content Shii Dutt is therefore disallowed.

Duit next contended that the bonus which is d on ochalf of the workman is related to caraed by the Company and as the workman t contribute towards the earning of the profits a substantial portion of the two relevant b. temaining unemployed he is not entitled boaus for the two years in question. Under lercumstances this argument of Shri Dutt have been unimpeachable, but the back of the case should not be forgotten. It was ding of the Tribunal which disallowed the tion of the Company under section 33(2)(b) Industrial Disputes Act that this workman smissed as a result of an unfair enquiry which define rules of natural justice. The workman nee been reinstated as a result of the dismissal Company's abovementioned application. That tuned in unemployment for a substantial part 2 and 1963 was entirely due to the unjust of the Company and but for such unjust he would have contributed towards the earnthe profits for the relevant years. The Comannot be allowed to take advantage of its tong and to deprive the workman of that which he would have otherwise received nor-In these circumstances I disallow the third st contention of Shri Dutt that the workman get any bonus because he did not actually or a substantial period during the years 1962

int was also raised by Shri Dutt on behalf of npany that the financial year of the Company the date of Dewali festival of one year up to wah festival of the next year and as this il year does not correspond with the English r year, no bonus can be paid to this work-r the calendar years 1962 and 1963 as menin the order of reference. It is true that the festival generally falls in the month of Octo-November. But it is equally true that bonus the workmen of this Company only once ime of the Puja. On behalf of the workman of bonus is being made at the rate at which

it was admittedly paid by the Company to other workmen in 1962 and 1963. Although the financial or trading year of the Company is different from the English calendar year, there is no reason why this workman should not get bonus which other workmen got in 1962 and 1963. There is no dispute about the rate of the bonus. It is an admitted fact that for the relevant years this bonus was paid at the rate of seven weeks wages. In the written statement of the Union this amount has been shown as Rs. 273.00 for the two years. It was admitted by Shri Dutt that this figure is correct.

In view of what I have stated above, I am of opinion that this workman is entitled to get Rs. 273.00 as bonus for the two years, namely, 1962 and 1963. This is my adjudication and award in this reference. The above amount of Rs. 273.00 must be paid by the Company to workman Shri Sudhir Pattanaik within a month of the date of publication of this award in the "Calcutta Gazette".

Taken at my dictation and corrected by me.

R. MUKHERJEE, Judge.

RENUPADA MUKHERJEE, Judge, First Industrial Tribunal. 30-12-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 65-I.R./IR/4L-17 63. 7th January 1965.—Whereas under the Government of West Bengal Labout Department, Order No. 1338-I.R./IR/4L-17/63, dated the 27th March 1963, the industria disputes between the Bus Owners named in the list attached with the said Order, dated the 27th March 1963, and the Shibput Bus Association, 322 G. T Road (South), Howrah, on the one part and their workmen represented by the Rastriya Bus Mazdooi Congress, 286 G. T. Road (South), Howrah, on the other regarding the issue mentioned in the said order being matters specific in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# ANNEXURE

In the matter of an industrial dispute between the Bus Owners, viz., Pathak Bros., 13 Jadav Das Lane (South), Howrah, and 14 others, and the Shibpur Bus Association, 322 G. T. Road (South), Howrah, on the one part, and their workmen represented by the Ratsriya Bus Mazdoor Congress, 286 G. T. Road (South), Howarh, on the other. (Case No. 66/1963.)

# BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal

Present for the Companies: Shri A. Sarkar, an officer of the Shibpur Bus Association.

Present for the Mazdoor Congress: Shri Jagannath Pandey and Shri R. N. Sinha, Vice-President and Secretary of the Mazdoor Congress respectively.

This dispute between the Bus Owners named below (as per Annexure A) and the Shibpur Bus Association, 322 G T. Road (South), Howrah, on the one hand, and their workmen on the other, was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government Order No. 1338-I.R./IR/4L-17/63, dated the 27th March 1963, for adjudication upon the issues, viz.

- (1) Bonus payable before the Puja on 1962.
- (2) Whether the time-keepers of the Shibpur Bus Association are entitled to any amount as bonus over and above what has been paid to them?

The case of the workmen represented by the Rastriya Bus Mazdoor Congress may shortly be stated as follows:

The Shibpur Bus Association is an Association of the owners of buses plying in routes Nos. 55, 59, 61 and 62 in the district of Howrah. The persons and the firms mentioned in the list attached to the order of reference are owners of buses plying in these routes and they are also members of the Shibpur Bus Association. The owners of buses earn huge profits by running the buses, but the drivers, conductors, cleaners and mistries and time-keepers, who are mostly responsible for the efficient running of the bus service, are poorly paid, and the owners are wholly indiffernt towards their welfare with the gradual increase in the fares of buses and the average income of the owners of the buses have considerably increased, and though the cost of living index has considerably gone up, the owners never thought of paying fair wages to their workmen. The Government fixed minimum wages for different categories of bus workers, and this infurated the owners of buses, and they stopped payment of "bakshis" and "special bakshis" to the drivers. conductors and helpers thereby causing loss of earnings to them. The workmen have been receiving Puja bonus at the time of Durga Puja every year from the employers for a long time, and in 1962 the workmen claimed Puja bonus as usual, and also additional profit sharing bonus on the basis of trading results, equivalent to two months wages payable at the time of Durga Puja for the different

categories of workmen. The claim of profit bonus, in addition to Puja bonus, by the incurred the displeasure of the employers, employers refused to pay any Puja bonus workmen. The Shibpur Bus Association, but paid less than one month's wages to its work Pula bonus The payment of Puja bonus di ch by the workmen is a condition of service, as paid to them for a considerable length of time attempts by the conciliation officer to s.tia dispute between the bus owners and their work failed on account of uncompromising attitude the part of the bus owners. There was a strain the workmen which was, however, withdidwn intervention of the Additional District Marie Howrah, the claim of the workmen for Puigh in 1962, as also profit sharing bonus, 15 Said a justified. It is further alleged that the reduction the amount of the Puja bonus by Rs. 20 107 time-keepers of the Shibpur Bus Association and any sufficient reason, is wholly unjustified a time-keepers are entitled to one month's wage Puja bonus. The Unoin has claimed Puja bonus different categories of workmen at the mentioned in the prayer portion of the WS also for directing the Shibpur Bus Association making payment of a further sum of Rs. 20 to of the time-keepers employed under the Sm Bus Association. There is also a claim for months' wages as profit sharing bonus to the w men for the year ending 31st March 1962.

The Shibpur Bus Association in its writtent ment has denied that one month's wages was to its employees as bonus all along. It is a that in order to maintain good relation between Association and its employees, the Association ex-gratia payment, varying in amount, in different ex-gratia payment, varying in amount, in different of Rs. 75 each to the time-keepers after the Association suffered a loss of about Rs in 1962. The Association has denied its habited pay any further amount to the time-keepers in them.

All the 15 owners, who are parties to reference, besides the Shibpur Bus Association, filed separate written statement in reply by written statement filed by the Union. There in short, is that they never paid any bonus to workmen during the Puja at any time, and the of the workmen for Puja bonus is not at all fied. They have denied that after meeting expenses for running of the buses from the proceeds, any surplus is available for paymer bonus to the drivers and conductors. It is fu pleaded that the Union cannot be allowed to 12 claim for profit sharing bonus as their claim b the Conciliation Officer related to Puja bonus able in 1962 as customary bonus. The case of bus owners, in short, is that they never paid Puja bonus to their workmen during the Pu Puja bonus either as Festival bonus or as a cond of service. The written statements separately by the bus owners are practically the same. 2 is therefore not necessary to state the case of of the bus owners as set-forth in the wi statement.

#### Decision

The issue, as framed, is not very precise he nature of the claim for bonus by the

Inion in its written statement has set forth for profit sharing bonus in addition to Puja and the learned representative of the Union to make out a case for payment of profit bonus to the workmen. His attention was, drawn to the claims of the workmen series) wherein it is clearly and specifically as Puja bonus for 1962. In view of this mand for Puja bonus for 1962, as evidenced At. 3 series, it is idle to contend that the the workmen also includes profit sharing This difficulty was realised by the learned tative of the Union, and he filed a petition the claim of the Union was only confined bonus for 1962. The Union having confined only to Puja bonus for 1962, it is to be ether such a claim is justified. Out of the rs who are parties to this reference, three, Messrs. Allied Transport, (2) S. K. Roy and n Banerji have settled their disputes with men amicably and there is no such subsistute between them and their workmen for tion. The workmen of Messrs. Allied t have filed a petition, Ext. E, stating that ive no claim for bonus against their rs. D.P.W. 9, who is the Supervisor of aned by Messrs. Allied Transport, has also that the dispute regarding Puja bonus for tween the Company and its workmen has icably settled, and the petition, Ext. E, bears Allied nature of workmen of Messrs. rt. Affidavits have also been filed by two rners, viz., S. K. Roy and Haradhan Banerji hat there is no subsisting dispute regarding or 1962 between them and their workmen. is these three owners are concerned, there spute between them and their workmen for tion, and the claim of the workmen workler the remaining bus owners is to be red on the materials placed before me. In this 16 and 20 of the written statement the as based its claim for Puja bonus for 1962 workmen as a condition of service on the hat such bonus had all along been paid by ers prior to 1962. Puja bonus is being by the Union as of right, payable by the bus at the time of annual Durga Puja as a condiservice. Durga Puja is a festival in Bengal, las become usual with many employers to us to their workmen before the Durga Puja. stion of Puja bonus came up for considerathe Labour Appellate Tribunal in the case iluxmi Cotton Mills Ltd.. Calcutta, versus orkmen, reported in 1952-II-L-L-J. 635. It in that case that this right rested on an nt between the employers and the employees may be either express or implied. The Appellate Tribunal laid down the tests for an implied agreement for grant of such a The tests laid down in that case as material ring an implied term are, (1) payment must

be unbroken, (2) it must be for a sufficiently long period, and (3) the circumstances in which payment was made should be such as to exclude that it was paid out of bounty. The tests laid down in that case were accepted as correct in the case of Ispahani Ltd., Calcutta, and Ispahani Employees' Union, reported in 1959-II-L.L.J. 4. It is thus clear, in view of the Supreme Court decision in the case of Ispahani Ltd. versus Ispahani Employees' Union, that where Puja bonus is claimed as a condition of service, it is a matter of right with the workers resting either on express or implied agreement between the employer and the employees. To imply such an agreement the payment must be unbroken, spread over a sufficiently long period, and the circumstances in which such payment was made should be such as to exclude that it was paid out of bounty. The principles applicable to a claim for Puja bonus as a condition of service, was also considered in the case Workmen of Charles Abrecht versus Charles Abrecht & others, reported in 1963-I-L.L.J. 598, and in this case the earlier decisions were also considered. There can thus be little doubt in view of the decisions referred to above. that where the claim of Puja bonus is based on a condition of service, the workmen must prove the circumstances to justify the inference of an implied agreement for grant of such bonus, when there is no express agreement to pay such bonus. The claim for Puja bonus may also be in the nature of customary bonus when no implied agreement can be inferred. In the instant case, the specific claim of of the Union is that Puja bonus is payable as a condition of service, and the question whether it is payable as customary bonus, therefore, arise. It is, therefore, to be seen whether the Union has been able to prove by any satisfactory evidence that Puja bonus is payable to the workmen as a condition of service. None of the workmen examined by the Union has stated that there was any express condition for payment of Puja bonus to the workmen at the time of their appointment. P.W. 5 Ramanand Baroi has admitted in cross-examination that there was no talk of payment of Puja bonus to him as a condition of service at the time of his appointment. It can, therefore, he held that there was no express condition for payment of Puja bonus to the workmen at the time of the Puja. The question that arises is whether the Union has been able to prove that there was implied agreement between the employer and the employees to pay such bonus. The facts from which such an implied agreement can be inferred are that such payment was made for a sufficiently long period irrespective of trading results. The Union has examined 5 witnesses, viz., P.W.s 2 to 6, to prove that the drivers, the conductors and the cleaners received Puja bonus at Rs. 100, Rs. 60 and Rs. 30 respectively as Puja bonus of 1961, and also in 1963, but Puja bonus for 1962 was not paid to them, P.W. 2, who works as a conductor under Dinabandhu Ghosal, has stated that he got Rs. 60 as Puja bonus in 1963, and the drivers and the cleaners also got Puja bonus in that year. P.W. 3, however, has stated that no bonus was paid after 1692. Regarding payment of bonus during the Puja up to 1961. the evidence consists of oral statements of some interested witnesses, and they have admtted that except their oral statements there is nothing to

show payment of Puja bonus to them up to 1961. As against the evidence led by the Union, there is evidence of some employees of some of the bus owners, and also the Secretary of the Bus Uinon, and one of the partenrs of the firm Messrs. Balbir Singh & Dilwar Singh. O.P.W.s 1, 2 and 5, who works as bus conductors, have denied that they ever received any Puja bonus from the owners. O.P.W. 3, who is a bus driver under Srimati Amala Banerji, O.P.W. 4, Gurbachan Singh, a driver under Dilwar Singh, have also stated that they never received any Puja bonus from the employers at any time during the period of their service. O.P.W. 6 Makhanlal Das, who is a bus owner, and O.P.W. 8, Balbir Singh, another bus owner, have stated that they never paid any Puja bonus to their employees at any time. O.P.W. 6 has further stated that there is no practice of giving any Puja bonus to the employees, and none of the bus owners who are members of the Association ever paid any Puja bonus to his workmen. O.P.W 7, who is the Secretary of the Shibpur Bus Association, also also stated that bus owners never paid any bonus during the Puja to the employees. There is thus oath against oath, and I find it difficult to accept the evidence of the workmen on this point, in view of this important fact that in the notices of claim for Pua j bonus for 1962, Ext. 3 series, there is no mention of the fact that Puja bonus was being paid all along. It is clear from these notices demanding Puja bonus for 1962 that this claim was made for the first time on the grounds stated in the notice. It is therefore difficult to accept the evidence adduced by the Union that such bonus was paid by the employers for a considerable length of time. The Union has failed to prove that the employers paid Puja bonus to their workmen for a long time, but all on a sudden stopped payment of Puja bonus in 1962 on account of the implementation of the Minimum Wages Act for the workmen. The claim of the workmen for Puja bonus for 1962 is, therefore, not justified, and they are not entitled to get any Puja bonus for 1962 as claimed by them.

# Issue No. 2

Association, of which the bus owners who are parties to this reference are members, has been paying one month's wages as Puja bonus to its employees, including the time-keepers, since the formation of the Association in September 1955. It is also an admitted fact that in 1962 Puja bonus paid by the Association to the time-keepers was less than one month's wages. The paymet of less than one month's wages as Puja bonus to the time-keepers employed under the Association is said to be justified on the ground that in 1962 the Association suffered a loss on account of a defalcation of a sum of Rs. 14,000 by the cashier of the Association who subsequently committed suicide. To prove the alleged loss a letter from the Superintendent of Police, Howrah, to the Honorary Secretary of the Shibpur Bus Association, has been filed. The letter has been marked Ext. C. It does not throw any light as to the amount of loss alleged to have been suffered by the Association. The

alleged loss of Rs. 14,000 by the Association been satisfactorily proved. Puja bonus a profit sharing bonus, but is a matter of the workers resting either in express or agreement between the employer and the The Association, since its inception in 1955.1 paying Puja bonus to its employees inclin time-keepers. The evidence of O.P.W. 71 Nath Kundu who is the Secretary of Association, is that the payment of Puja bo 1955 was not at an uniform rate, and ma according to the financial capacity of the tion. He has further stated that Puja bo paid equivalent to one month's wages in so and in some years a lesser amount was against his evidence, there is the evidence o') J. N. Ghosal, who has been working as the keeper under the Shibpur Bus Associating 1954. His evidence is that since 1954 he has paid one month's wages as Puja bonus Association, and the other employees of the tion have also been paid one month's wages bonus. There is thus oath against oath n the amount which was paid as bonus by the tion to its employees at the time of the Puni assuming that in some years an amount as one month's wages was paid, it is open to Tribunal to decide what reasonable amount be paid as such bonus. The Association h examined any of its other employees to pro he received less than one month's wages a There is thus no evidence to show what the employees of the Association received as Pun in 1962 except the uncorroborated evide O.P.W. 7. The amount equivalent to one 1 wages as Puja bonus for the time-keepers an be quite reasonable, and there is no justification reducing the amount to less than one mount The payment of one month's wages to the keepers, whose number though not exactly and presumably whose number is not large likely to cause any financial strain on the tion of which the number of bus owners of many as 72 buses are members. I, therek that the claim of the time-keepers for one wages as Puja bonus is justified, and t entitled to get the same.

The Association is directed to pay one wages as Puja bonus to the time-keepers less the amount already paid to them within from the date of publication of the award, tion filed by the workmen of Messrs. Allied Company, and the affidavits filed by S. K. Haradhan Banerji do form part of this award.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUR Judge, Fifth Industrial 24-124

# ANNEXURE A

st of bus owners as per order of reference

Pathak Bros., 13 Jadav Das Lane (South), Howrah.

kissen Singh, 16 Ashutosh Mukherjee Road, Calcutta-25.

B. C. Dhang & Bros., 46 Kshetra Mohan Banerjee Lane, Howrah.

P. C. Naskar & D. C. Naskar, Nazirganj, P.O. Botanic Garden, Howarh.

Shib Narayan Dutta, 438/1 Circular Road, Shibpur, Howrah.

Bishnupada Ghosh & Nandalal Biswas, Andul Mouri, Howrah.

S. C. Polloy, Village Puila, P.O. Andul Mouri, Howrah.

Subodh Kumar Roy, 38 College Road, P.O. Botanic Garden, Howrah.

Dinabandhu Ghosal, 52/1 Kshetra Mohan Banerjee Lane, Howrah.

Haradhan Banerjee, 15 Kashinath Chatterji Lane, Howrah.

Sm. Amala Banerji, 18 College Road, P.O. Botanic Garden, Howrah.

12. Dilwai Singh & Balbir Singh, 328 G. T. Road (South), Howrah.

. Makhal Lal Das, 377/1/2 G. T. Road (South),

. Allied Transport, 427 G. T. Road (South), Howrah.

15. Sibdas Pal, 15 Natabar Paul Road, Kadam-tolla, Howrah

## ANNEXURE B

# EFORE THE FIFTH INDUSTRIAL TRIBUNAL

the matter of an industrial dispute between Messrs. Allied Transport Co. & others and their workmen

# and

the matter of Government order of reference No. 1338-I.R./IR/4L-17/63, dated 27th March 1963

The humble petition on behalf of the drivers and ho are party to the dispute working under—

ost respectfully sheweth:

- (1) That the dispute pending adjudication has en amicably settled with the management.
- (2) That we have got no claim with regard to onus payable before the Puja of 1962 which is inding adjudication.
- (3) That no other person or Union is authorised raise any other dispute on our behalf in this gard.

- (4) That a settlement award in this respect may kindly be given.
  - 1. Sahadat Ali.
  - 2. Illegible.
  - 3. Sheik Sukur Alı.
  - 4. Illegible.
  - 5. Illegible.
  - 6. Illegible.
  - Illegible.
     Illegible.
  - 9. Illegible.
  - 10. Jiten Chandra Dalui.
  - 11. Rahamat Ali.
  - 12. Illegible.
  - 13. Nuruddin Mollah.
  - 14. Illegible.
  - 15. Zahiruddin Ansari.
  - 16. Illegible.
  - 17. Illegible.
  - 18. Illegbile.
  - 19. Illegible.
  - 20. Illegible.

# ANNEXURE C

# (Part I)

# BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of industrial dispute between Shri S K. Roy and their workmen represented by Rastriya Bus Mazdoor Congress

# And

In the matter of Government Order of reference No. 1338-I.R./IR/4L-17/63, dated 27th March 1963

The humble petition on behalf of the drives and working along with us is authorised to swear a bus WBU 124—

# Most respectfully sheweth:

- 1. That the signatories to this petition are th drivers, conductors employed in the above bus.
- 2. That we have got no dispute or claim wit regard to bonus for the year 1962 against Shri S. K Roy, owner of bus No. WBU 124, in any form.
- 3. That we have not authorised any Union t raise any dispute on our behalf and we have n support for the dispute pending adjudication so fa as we are concerned.
- 4. That Shri Gouri Sankar Banerji, driver, who working along with us is authorised to swear a affidavit on our behalf in this respect.
- 5. That a settlement award may kindly be give by Hon'ble Tribunal so far as we are concerned.

Gouri Sankar Banerji. Chandrajyoti Banerji. Chitta Ranjan Singha. Illegible. B. C. Roy.

# (Part II)

# BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of industrial dispute between Shri S.
K. Roy and their workmen represented by
Rastriya Bus Mazdoor Congress

#### And

In the matter of Government Order of reference No. 1338-I.R./IR/4L-17/63

# **Affidavit**

- I, Shri Gouri Sankar Banerjee, son of late Lalit Mohan Banerjee, residing at 22 Onkarmal Jetia Road at Howrah do hereby solemnly affirm and say as under:
- 1. That I am working as a driver under Shri S. K. Roy for about four yeras as such I am fully conversant with the facts and circumstances of the case.
- 2. That the workers have signed the annexed petition and the contents of the said petition are true.

I declare that the above statements are true to my knowledge.

Gouri Sankar Banerji. 17-7-64.

### ANNEXURE D

# (Part I)

# BEFORE THE FIFTH INDUSTRIAL TRIBUNAL

In the matter of an industrial dispute between Messrs. Pathak Brothers and others, and their workmen represented by Rastriya Bus Mazdoor Congress

# And

In the matter of Government Order of reference No. 1338-I.R., dated 27th March 1963

The humble petition of compromise of workmen who are party to the dispute working under-

# Most respectfully sheweth:

- (1) That the dispute pending adjudication has been amicably settled with the management.
- (2) That we have got no claim with regard to Puja bonus which is pending adjudication.
- (3) That no other person or Union is authorised to raise any other dispute on our behalf in this regard.
- (4) That a settlement award in this respect may kindly be given.

Illegible.
Illegible.
Illegible.
Shib Ch. Dutta.
Sannyashi Charan Das.
Illegible.
Illegible.

# (Part II)

# BEFORE THE FIFTH INDUSTRIAL TRIBUN

In the matter of an industrial dispute being Messrs. Pathak Brothers & others, and workmen represented by Rastriya Bus Mazik Congress.

### And

In the matter of Government Order of Reference No. 1338-I.R., dated 27th March 1963.

# **Affidavit**

- I, Shri Rash Mohan Dutta, son of late Jugen Nath Dutta, residing at 7/1 Anukul Chatteriee la Howrah, do hereby solemnly affirm and say under:
- 1. That I am working as a conductor on No. WBU-103 under Shri H. D. Banerjee for  $d_{\!\!M}$  8 years.
- 2. That the persons who have signed intannexed petition are working along with me and know them. They have signed in my presence
- 3. That the contents of the annexed  $\mathsf{petition}_{\,i}$  true.

Shri Rash Mohan Du 8-10-64.

By order of the Governor S. C. MUKHERJEE, Asst. Se

No. 80-I.R./IR/11L-182(A)/63. 8th Janu 1965.—Whereas under the Government of W Bengal, Labour Department, Order No. 4222-II IR/11L-182(A)/63., dated the 7th October 1963. industrial dispute between Messrs. Bengal Refitories (P) Ltd., Jamgram Works, P.O. Jamgram. Sitarampur, district Burdwan, and their workin represented by Bengal Refractories Mazdoor Un Bengal Hotel, Asansol, district Burdwan, regard the issue mentioned in the said order, being matter specified in the Second Schedule to Industrial Disputes Act, 1947 (XIV of 1947), referred to the Sixth Industrial Tribunal adjudication;

And whereas during the pendency of proceedul before the said Industrial Tribunal Shri Bijoy I Munshi, workman of the said Company, made complaint in writing to the said Industrial Tribul against the said Company alleging that the S Company had dismissed the said workman concelled in such dispute;

And whereas in exercise of the powers confer by section 33A of the Industrial Disputes Act. If (XIV of 1947), the said Industrial Tribunal ladjudicated upon the said complaint and submitt its award to the State Government;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 19

947), the Governor is pleased hereby to e said award as shown in the annexure

# **ANNEXURE**

atter of an application under section 33A e Industrial Disputes Act, 1947, filed by Bijoy Das Munshi, 18 East Sinthi Road, tta-30, an employee of Messrs. Bengal stories Private Ltd., Jamgram Works, lamgram, via Sitarampur, district Burdwan, at the said Company, in connection with No. 4222-I.R./IR/11L-182(A)/63, dated th October 1963. (Case No. 41 of 1964, section 33A.)

FORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri P. BASU, Bar.-at-law, Judge, Sixth Industrial Tribunal.

# Appearances:

Opposite Party: Shri K. K. Maitra, Vicedent, West Bengal, Assam, Bihar, Orissa loyers' Association.

Applicant: None.

# **AWARD**

an application under section 33A of the Disputes Act, 1947 (XIV of 1947), at the of the aggrieved workman Shri Bijoy Das

orkman was employed as the Head Clerk s. Bengal Refractories Private Ltd., at a lated monthly salary of Rs. 200 by the appointment, dated 22nd March 1963. He resumed work on 15th April 1963, and the by by the letter, dated 11th March 1964 had ed with the service of the workman with rs' notice. During that time, an industrial was pending before this Tribunal, and the n) did not make any application under 33(2)(b) of the Industrial Disputes Act for il of the action. It is further stated that ng to the existing rules and standing orders Company, the workman has to complete a onary period of six months and after that the workman is to be made permanent. He granted leave with wages like all permanent. The dismissal is challenged to be de, illegal and unjustified and it is said that rkman was not charge-sheeted for any alleged and was also not given any opportunity to e charge, if there is any. Lastly, it is stated e Company cannot take shelter behind the it the services of the temporary workmen can ninated any time the Company liked, and the circumstances of this case, the service of rkman must be deemed to have been made ent and that fact must be accepted whether in fact, confirmed or not.

The Company in its written statement had submitted that the reference under section 10 related to the termination of service of a single workman, that there has been no contravention of section 33 (2)(b) of the Industrial Disputes Act and that the workman had been dismissed in accordance with clauses 3 and 4 mentioned in the appointment letter dated 22nd March 1963. It has been provided in clause 4 that during the temporary period of employment the Company has the right of despensing with the services of the workmen by giving 24 hours' notice. It has also been laid down that no reason is required to be assigned for terminating the service of the workman. Lastly, it is stated that the workman, during the tenure of his service, never applied for confirmation after the expiry of six months, inasmuch as he knew that the Standing Orders of the Company do not apply in his case and that he is governed by the terms of the appointment letter.

During the pendency of this case, the matter has been settled and the workman has sworn an affidavit on 12th August 1964 stating that he had received a lump sum payment of Rs. 200 from the Company by cheque No. 936980, dated 8th August 1964, on the United Commercial Bank Ltd. and he did not want to proceed with the hearing and that a "no dispute" award might be passed. I am satisfied that the terms are legal and should be given effect to. I accordingly order that a "no dispute" award should be passed in this case.

This is my award.

Dictated and corrected by me.

P. BASU, Judge 30-12-64.

P. BASU, Judge, Sixth Industrial Tribunal. 30-12-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 98-I.R./IR/14L-2(A)/64.—9th January 1965.
—Whereas under the Government of West Bengal,
Labour Department, Order No. 3623-I.R./IR/14L14/60, dated the 19th July 1960, read with its
Corrigendum No. 509-I.R./IR/14L-14/60, dated the
6th February 1962, the industrial dispute between
the municipalities in West Bengal mentioned in the
list attached to the said order represented by the
West Bengal Municipal Association, C-55 College
Street Market, Calcutta-12, and their workmen
represented by the West Bengal Municipal Employees' Federation, Dr. Meghnad Saha Road,
Asansol, Burdwan; Hooghly District Municipal
Workers' Union, 346 G. T. Road, Belur, Howrah;
and Chandernagore Municipal Corporation Sramik
Union, Lal Dighir Dhar, G. T. Road, Chandernagore,
Hooghly, regarding the issue mentioned in the said
order, being a matter specified in the Second and
Third Schedules to the Industrial Disputes Act, 1947
(XIV of 1947), was referred to the Seventh Industrial
Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri P. C. Chowdhury and seven other workmen of south Suburban Municipality made a complaint in writing to the said Industrial Tribunal against the said south suburban municipality alleging that the said municipality had dismissed the said workmen concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri P. C. Roy Chowdhury and seven other workmen of the South Suburban Municipality represented by Shri Balai Chatterji, LL.B., General Secretary, West Bengal Municipal Employees' Federation, 6 Dharamdas Row, Calcutta-26, against the Commissioners, South Suburban Municipality, P.O. Behala, Calcutta-34. (Case No. 46/64 under section 33A.)

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

# AWARD

This proceeding arises out of a joint application under section 33A of the Industrial Disputes Act by eight employees of South Suburban Municipality complaining that they were illegally and wrongfully dismissed from the service of the municipality in contravention of the relevant provisions of section 33, Industrial Disputes Act, during the pendency of the adjudication proceedings of another dispute between the Municipality and its wrokmen, referred to this Tribunal by Government Order No. 3623-1.R., dated 19th July 1960.

The Municipality appeared and filed its written statement.

After necessary preliminary proceedings, the case was fixed for hearing on 21st December 1964. On that date, none appeared for the Municipality, but petition was filed on behalf of the eight applicants by their authorised representative, Shri B. Chatterji, General Secretary, West Bengal Municipal Employees' Federation, stating that the disputes concerning the workmen had been amicably settled and the workmen had been reinstated in service and praying that the case might be disposed of accordingly. I accept this application and hold that the disputes have been amicably settled. The case is, therefore, to be disposed of accordingly.

In the result, the case is disposed of on that it has been amicably settled in tempetition filed on behalf of the applicants December 1964. This is my award.

A copy of the petition filed on  $2l_{St}$  1964 on behalf of the eight applicants is ma of the award as an Annexure.

S. K. RAY, Judge, Seventh Industrial 22-12-64

# **ANNEXURE**

# BEFORE THE SEVENTH INDUSTR TRIBUNAL, WEST BENGAL

In the matter of industrial dispute under 33A, Industrial Disputes Act

#### And

In the matter of workmen, South Suburban pality—Complainants versus Comm. South Suburban Municipality—Opposit

Your petitioner most respectfully submits:

- 1. That the disputes have been amicabiliand the workmen have been reinstated in
  - 2. That the case be disposed of according

And for this act of kindness your petition duty bound shall ever pray.

B. CHATTERJI, General Secretary, West Bengal Municipal Employees' Federation. 14-12-64.

> S. K. RAY, Judge, Seventh Industrial 1 22-12-64.

By order of the Govel S. C. MUKHERJEE, As

No. 119-1.R./IR/10L-23/64. — 11th Januar—Whereas under the Government of West Labour Department, Order No. 1294-I.R./I 23/64, dated the 30th March 1964, the industry pute between Messrs. The Machineries & Interpretation (India) Ltd., Burashibtala, Chinsurah, Hoogh their workmen represented by the Machineries Labour Union, Ghose Gali, Burashibtale, Chinsurah, Hooghly, regarding the issue me in the said order being a matter specified third schedule to the Industrial Disputes Act (XIV of 1947), was referred for adjudication Fourth Industrial Tribunal;

And whereas the said Fourth Industrial T has submitted to the State Government its aw the said industdial dispute;

w. therefore, in pursuance of the provisions of in 17 of the Industrial Disputes Act, 1947 (XIV 1947), the Governor is pleased hereby to publish said award as shown in the annexure hereto.

# **ANNEXURE**

the matter of an inlustrial dispute between Messrs The Machineries & Industries (India) Ltd., Burashibtala, Chinsurah, Hooghly, and their workmen represented by the Machineries & Industries Labour Union, Ghose Gali, Burashibtala, Chinsurah, Hooghly. (Government Order No. 1294-I.R., dated the 30th March 1964) (VIII-94/64.)

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

he present dispute referred to this Tribunal er section 10 of the Industrial Disputes Act veen the Machineries & Industries (India) Ltd., ashibtala, Chinsurah, Hooghly, and their work-represented by the Machineries & Industries our Union, Ghose Gali, Burashibtala, Chinsurah, 19hly, relates to the bonus for the year ending December 1962.

oday is fixed for hearing but the parties have I a petition stating that the matter has been cably settled between the parties and that the loyer has kindly agreed to pay ex-gratia, out of pathetic consideration, a sum of Rs. 5 to each of workman on the roll of the company as on 18th ober 1963. The Union, of course, has agreed to proposal. I have heard the parties and conred the petition. The settlement is very fair, onable and legal, and as prayed for by the les, I pass an award in terms of the petition ked Annexure "A" which shall form part of this r.

lated and corrected by me.

SHATTACHARYA, Judge.

R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal.
18-12-64.

# ANNEXURE "A"

By Biswanath Ash, Advocate for the Union.

By Sudhir Kumar Sen, Advocate for the employer.

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL. WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 1294-I.R./IR/10L-23/64, dated 30th March 1964

#### And

In the matter of an industrial dispute

### Between

Machineries & Industries (India) Ltd., Burashibtola, Chinsurah

### And

Their workmen represented by Machineries & Industries Labour Union, Ghose Galı, Chinsurah.

The humble petition of the parties-

Most respectfully sheweth:

- 1. That the employer has kindly agreed to pay ex-gratia, out of sympathetic consideration, a sum of Rs. 5 (rupees five only) to each of the workmen on the roll of the employer as on 18th October 1963, and the Union on behalf of the workmen has concurred in the same.
- 2. That this settles all disputes between the parties, and the workmen in the present reference and the workmen will have no further or other claims whatsoever against the employer.

It is prayed that your Honour would be pleased to make an award accordingly.

And for this act of kindness, as in duty bound, your petitioners shall ever pray.

December 18, 1964.

For the Union:

Mukul Neogi, Assistant Secretary,

Machineries & Industries Labour Union.

18-12-64.

For the employer:
Bistupada De.
[For Machineries & Industries (I)
Ltd.]
18-12-64.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 18-12-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy. No. 114-I.R./IR/4L-12/63.—11th January 1965.—Whereas under the Government of West Bengal, Labour Department, Orders Nos. 1295-I.R./IR/4L-12/63, dated the 26th March 1963 and 1888-I.R./IR/4L-12/63, dated the 10th May 1963, the industrial disputes between Messrs. Dilwar Singh and Balbir Singh, 328 G. T. Road (South), Howrah, and their workmen represented by Rastriya Bus Mazdoor Congress, 286 G. T. Road (South), Howrah, regarding the issues mentioned in the said orders being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial disputes;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of two industrial disputes between Messrs. Dilwar Singh and Balbir Singh, 328 G. T. Road (South), Howrah, and their workmen represented by Rastriya Bus Mazdoor Congress, 286 G. T. Road (South), Howrah. (Case Nos. VIII-74/63 and VIII-101/63.)

# BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

# Appearances:

For the Company: Shri A. K. Sarkar, Advocate. For the Union: Shri Jagannath Pandey, Advocate.

The Government of West Bengal by its Labour Department Order No. 1295-I.R./IR/4L-12/63, dated 26th March 1963, and another G.O. No. 1888-I.R./IR/4L-12/63, dated 10th May 1963, referred to this Tribunal two industrial disputes separately between Messrs. Dilwar Singh and Balbir Singh. 328 G. T. Road (South), Howrah (hereinafter referred to as the Company), and their workmen represented by Rastirya Bus Mazdoor Congress, 286 G T. Road (South), Howrah (herenafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed under Reference No. 1295-I.R., dated 26th March 1963, for adjudication runs as follows:

Whether the refusal of employment to the seven workmen named below is justified? To what relief, if any, are they entilted?

- 1. Shri Abdul Mannan.
- 2. Shri Ramasre Singh.
- 3. Shri Dharam Nath Prosad.

- 4. Shri Baidyanath Routh.
- 5. Shri Raj Narayan Singh.
- 6. Shri Alauddin.
- 7. Shri Ganga Prosad.

The following issue has been framed for adjudgation in the dispute referred under G.O. No. 1888-L dated the 10th May 1963:

Whether the refusal of employment to  $Shr_1$  R Awtar, Conductor, is justified?  $T_0$  w relief, if any, is he entitled?

# **AWARD**

These two references are dealt with one award or the common question of fact and law is involved will first take up the case referred under G No. 1295-I.R. dated 26th March 1963, respect of seven workmen. The case of the Union this reference in its written statement is that Mes Dilwar Singh and Balbir Singh is a private mo transport concern plying seven buses No. 136, 140, 141, 145, 146 and 147 in different routes. Thave also lorries and private cars. The ser condition in this transport business is far fr satisfactory. There is no service rule, holds overtime allowance or fixed hours of duty 1 drivers used to receive Rs. 3.75 per day, conduct Rs. 2.25 per day, conductor helper Rs. 1.12 per ( and so on. The bus drivers and conductors a to be paid bakshis and special bakshis on the s proceeds of tickets. The management did: implement the recommendations of the Wage Bo fixing minimum wages. The West Bengal Gove ment put pressure upon the management for im; metnation of the minimum wages. The workmen this Company joined the Union (Rastriya | Mazdoor Congress) which is an omnibus union bus workers. On pressure being put by that Un and following a strike, implementation of minim wages was made on 23rd July 1962. Thereafter, workmen demanded Puja Bonus for 1962 claimed service rules and submitted a charter demands on 18th October 1962. The managem was displeased by the agitation of the workmen better service condition, bonus, etc., and star victimisation. It stopped paying bakshis and spe bakshis from 1st March 1962 in some cases, fr 13th November 1962 in two cases and from 2 November 1962 in the case of Ganga Proasd. to 17th February 1963 they were kept on garage d without work. Those workmen are active leaf of the Union, and they were threatened by management for organising the Union. On I February 1963 the workmen were arrested un Defence of India Rules on the complaint of management, and thereafter they were refu employment. Their vacancies have been filled up Punjabi Sikh drivers and conductors. Efforts conciliation were unsuccessful, and ultimately reference was made to the Tribunal with the iss already set forth. The Union claims that the set workmen named in the order of reference entitled to reinstatement and wages for the per of unemployment.

The Company filed a written statement in ans to that of the Union. It is contended that the or of reference is not legal and maintainable. It is

trial dispute, and the Rastriya Bus Mazdoor has no representative character or authorepresent the workmen in question. It is contended that the persons named in the reference are not workmen of the Company, e is no relationship of master and servant them and the Company. The Company mum rates of wages to those persons who red to come under the scheme. Others who outside the scheme, cotinnued to receive on commission basis. The allegation of Bion is talse. The management was always k to implement the minimum wages scheme, Union had no occasion to make any agitathis respect. The charter of demands claimhis and special bakshis while working on 1 wages system has been negatived by the ient.

ersons in question used to work on daily system, and it was their pleasure to come k. The management had no control over any compulsion upon them for joining their a particular day. They are not, therefore, of the Company. There was no continuity syment in the Company. The Company is of their Union activities, and as such the of victimisation of Union leaders does not by to 17th February 1963 the drivers and ors were paid wages and they were kept as nots.

th February 1963, the persons name in the reference did not come to the Company for d they were not heard of since then. They ested by the police under Defenc of India n that day. The allegation of refusal of ent is false.

# Decision

pre I proceed to decide the question, I should e of the objection raised on the side of the any that the reference is bad on several ds The learned Advocate for the Company ced argument that though the transport as belonged to the Company on the date of order of reference, subsequently the two ers Dilwar Singh and Balbir Singh -separated he buses were divided between them. The Bus were also separated, and the R.T.O. issued the permits to the two brothers, Exhibit C is the first of the R.T.O., dated 23rd July 1964. I nable to accept this objection. The Company vistence when the reference was made. The ved workmen would claim their relief against company which refused them employment. The pany had existence up to the date of reference even thereafter. The R.T.O.'s letter is not the lusive evidence as to the non-existence of the pany. Even if the two brothers had separated, elief which the workmen would be entitled to, ld be given by the two brothers as if the pany existed. The objection raised on this on behalf of the Company must stand rejected.

will come to the substantial objection on h the Company relies, namely, it is not an itrial dispute, inasmuch as the workmen named le order of reference are not workmen of the pany, and there is no relationship of master and at between them, and further that the Union in question which is an omnibus Union has no representative character or authority to espouse the cause of the dismissed workmen.

With regard to the first contention, namely, that the workmen are not workmen as defined in section 2, clause (s) of the Industrial Disputes Act, it is contended on behalf of teh Company that they used to receive daily wages and the management had no control over them, and so they are not workmen within the definition of the Act. The question which accordingly falls to be decided is whether the drivers and conductors used to work as day labourers or the management had authority to compel their attendance and had control over them. With regard to condition of service, the Company could not file any document. The oral evidence of O.P.W. 4 Balbir Singh cannot be accepted in this respect. The mere fact that the wages were paid daily, will not be a pointer to the Company's assertion that the workmen were daily employed on daily contract of service. The Garage Register in the custody of the Company could have been filed to show that the workers were free to come as they please without any compulsion upon them to attend work every day. P.W. 1 Dharamnath stated that he used to be allotted for duty to different buses on different dates. P.W. 2 Shri Ram Ashraya Singh stated in his evidence that the employer used to make daily payment and allot duty to the workman to a particular bus, and those who used to come for work in the first bus had off duty at 2-30 p.m. He further added that the garage register used to be signed by one driver and one conductor. P.W. 3 Sk. Alauddin stated in his evidence that he used to get his wages at the end of day's work, and he did not get wages for the day he did not work. On this evidence it is commended that since it was a "no work no pay" system, the workmen were day labourers. But I cannot come to this conclusion. Wages were not paid for the day of absence, because the management did not allow any leave to the workmen. It is clearly established in the evidence before me—both of the workmen and Balbir Singh—that during the period from 9th November 1962 to 17th February 1963 the drivers and conductors were not allotted any duty to any of the buses. They were placed on garage duty which means that they were rendered idle. During this period they attended at the garage, took their regular wages for the day and left. If really the drivers and conductors were on daily contract and their services were not utilised in the buses, it is inexplicable as to why their regular wages were paid for the period of their idleness. Thus I conclude that they were not daily contract labourer, but they were in regular employment of the Company, and as such they were workmen within the definition the Act.

The next contention on the side of the Company is that the Rastriya Bus Mazdoor Congress is an omnibus Union of transport workers and it is not authorised to espouse the cause of the dismissed workmen unless a substantial number of workmen of this unit of industry espouses the cause of the workmen in question, or are members of the Rastriya Bus Mazdoor Congress. P.W. 1 Shri Dharam Nath Prosad stated in his evidence that he is a member of this Union and that the 73 workmen who used to work in this Company are also members of this Union. He further added that they made applications for being members of the Union.

P.W. 2 Shri Ram Ashraya Singh also stated in his evidence that he is a member of this Union, and 60 workmen of the Company are also members of it. P.W. 3 Sk. Alauddin also stated that he is a member of the Union. All these are workmen of the Company, who are named in the order of reference. They complain of refusal of employment. P.W. 4 Shri Ram Nath Sinha is the Secretary of the representing Union. He has filed subscription register as well as cash book (Exts. 8 and 9). receipt books for realisation of subscription is Ext. 10series. The Secretary of the Union stated that the Union was started in 1948, and all the workers of this Company are members of this Union since 1961. I may mention here that all these documents do not bear any signature of the workers. The Union did not examine any worker of this Company besides the three employees named in the order of reference to prove that the workers other than those named in the order of reference are members of this Union. On the contrary, the Company examined a number of witnesses, namely, O.P.W. 1 Nageswar Singh, O.P.W. 2 Shri Mithu Goala and O.P.W. 3 Ram Pujan Singh, who are admittedly workers of this Company. They stated on oath that they are not members of the Union, and they did not pay any subscription to the Union, nor did they apporach the Union for raising this dispute. That being the evidence of the three witnesses examined on the side of the Company, I am inclined to view with suspicion the documents filed by the Union showing their names as members of this Union. The Secretary of the Union Shri Sinha has stated that he has application forms which he received from the workers being members of his Union, but they are not filed. Even assuming, though not accepting, that a number of workers of this Company are members of this Union, the onus is on the Union to show that the individual dispute of these workmen had been raised to the level of industrial dispute by sympathy and collaboration of the other workers of this Company who are said to be members of this general Union. The general Union must prove by a resolution or by any other means that a substantial number of workmen of this Company espoused the cause of the workmen named in the order of reference, and the general Union or its Secretary was authorised to take their dispute. In this connection, I may refer to the two decisions of the Calcutta High Court reported in 1963 L.L.J. I page 163 and 1962 L.L.J. II page 93. In the first case, it has been laid down that the real test for transforming an individual dispute to an industrial dispute is whether the stranger Union, as in the present case, has the backing, sympathy or collaboration of the majority or a large section of the workmen employed in the particular industry, and such workmen feel themselves concerned in the dispute. It has further been held that if a stranger Union takes up the cause of an individual workman, the onus is on the Union to prove that it has the backing, sympathy and collaboration of a substantial number of work-men employed in the industry. In the 1962 L.L.J. case referred to above, it has been observed that from the mere fact that a general Union, at whose instance the individual dispute concerning an inviduial workman is referred for adjudication, has on its rolls a few of the workmen in the establishment as its members, it cannot be assumed that the individual dispute was converted into a collective

dispute. In such a case not only show porved that the workmen, who are member general Union, form a substantial or com section of the workmen of the particular but also that in order to vest the dispute character of an industrial dispute those participated in or acted together and arrive understanding either by a resolution or by m ans and collectively supported on the day reference the demand or the cause of an in dispute. In the present case, there is no m by the members of this Union who are wa this Company authorising the Secretar Union to raise the dispute of the workmen in the order of reference. The Secretary Union does not even say that there had resolution to that effect. The Constitution Union has been filed. But it does not the Secretary to represent a dispute unda Constitution. Such authority on the Secretar therefore, be derived by a resolution of the me of the Union. No such resolution is either That being the position, I must accept the (on contention that the general Union has m standi to convert the individual dispute a industrial dispute for want of evidence on the that other workers of this industry had the and sympathy or collaboration for the wa named in the order of reference. The decisi this point will be a settler to the entire rela Since there is no industrial dispute, the Tribus no jurisdiction to enter into the ments a reference, and in that view of the mattr. reference is to be rejected as incompetent

Now I will take up the other case reprefusal of employment to Shri Ram A Conductor, which has been referred to me G.O. No. 1888-I.R., dated the 10th May 1966 issue has already been set forth in the begins this award. In the dispute regarding this which also, the same Rastriya Bus Mazdoor Congress the same employer Messrs. Dilwar Singh & Singh are concerned, and the learned Advect the Company took the same preliminary obtains in the previous case decided hereabove (preliminary point that it is not an industrial of the previous case, and this will equally applicase of Ram Awtar also. The reference reference of Ram Awtar must therefore be held to be law and should be rejected.

This is my award, and by this award I disp the two cases referred under G.O. No. 12 dated the 26th March 1963, and 1888-I.R., dat 10th May 1963, to this Tribunal for adjudsince common question to the law and involved in both the cases.

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.

> A. P. BHATTACHAI Judge, Second Industrial Ti 28-12-64

By order of the Gove S. C. MUKHERJEE, Assi

120-I.R./IR/10L-202(A)/63.—11th January -Whereas under the Government of West Labour Department, Order No. 3691-I.R./IR/ 602(A) 63, dated the 31st August 1963, the indus-dispute between Messrs. The Avery Company and Private Ltd., 28/2 Waterloo Street, P. O. No. 377. Calcutta-1, and their workmen repreuntha Chatterjee Lane. Howrah, regarding the mentioned in the said order being matters fied in the second and the third schedules to the trial Disputes Act, 1947 (XIV of 1947), was red for adjudication to the Second Industrial mal.

id whereas the said Second Industrial Tribunal submitted to the State Government its award on and industrial dispute;

m, therefore, in pursuance of the provisions of on 17 of the Industrial Disputes Act. 1947 (XIV 347), the Governor is pleased hereby to publish and award as shown in the annexure hereto.

# **ANNEXURE**

e matter of an industrial dispute between Messrs. Avery Company of India Private Ltd., 28/2 Waterloo Street, P. O. Box No. 377, Calcutta-1, and their workmen represented by Avery Co. Ltd. Employees' Union, 43 Baikuntha Chatterjee Lane, Howrah. (Case No. VIII-186/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

1 A P. BHATTACHARYYA, Judge. Second Industrial Tribunal.

# Appearances:

the Company: Shri J. N. Chatterjee, Deputy -abour Adviser, Indian Engineering Association.

he Union: Shri Bimal Mitra.

- e Government of West Bengal by its Labour rinient Order No. 3691-I.R./IR/10L-202(A)/63, 31st August 1963, referred to this Tribunal an trial dispute between Messrs. Avery Company dia Private Ltd., 28/2 Waterloo Street, P. O. No 377. Calcutta-1 (hereinafter referred to as ompany), and their workmen represented by Co Ltd. Employees' Union, 43 Baikuntha erjec Lane, Howrah (hereinafter referred to as inion), for adjudication under section 10 of the trial Disputes Act.
- e following issues have been framed in this case djudication by the Tribunal:

What should be khoraki allowance of the workmen?

Tiffin allowance for the labourers.

Train fare.

- 4. Whether the termination of services of the following four apprentices is justified? what relief, if any, are they entitled?
  - (1) Nepal Chandra Shaw.
  - (II) Asoke Kumar Mandal.
  - (iii) Samir Chatterjee.
  - (iv) Gopal Chandra Das.

### AWARD

The Union in its written statement states that the Company is a prosperous one. The Company has a factory at Hide Road Extension at Alipore. It has a business of manufacturing and repairing of weighing, testing and counting machines. Its service department is located at Hide Road, Kidderpore, with branches at Kharagpur, Asansol, Durgapur and other places. The service department staff have three types of work to perform. They work inside the factory, outside the factory and do up-country work involving night halt outside Calcutta. The workmen doing up-country work used to enjoy khoraki, overtime, conveyance and other allowances. Khoraki was fixed at Rs. 3.50 P. on the basis of cost of living index, and it should be increased.

The Company pays tiffin allowance of 37 P. to workers who are required to work outside the factory and return to the factory after 5-30 p.m. This tiffin allowance should be increased. The service department people have to go up-country and travel by third class in trains. First class train fare is claimed for the workmen drawing salary of Rs. 150 and above, and sleeping accommodation is claimed for the rest.

Shri Nepal Chandra Shaw, Shri Samir Chatterjee, Shri Asoke Mandal and Shri Gopal Chandra Das were appointed as apprentice fitters in December 1959. Their services were wrongfully terminated. The trade test that was taken in their case was a mere farce.

The Company filed a written statement in answer to that of the Union. The Company is paying to those workmen doing up-country work various allowances, such as, khoraki allowance, compensatory time allowance, travelling expenses, conveyance expenses, room rent and sometimes hotel expenses. The rate of khoraki allowance that is paid is quite adequate and should not be revised.

Tiffin allowance is paid to the workers of the service department as per award of the Tribunal, and there is no reason why this should be revised. The Company makes arrangement for accommodation and in suitable cases sleeping accommodation for workers proceeding on up-country work. The claim for first class train fare for fitters drawing salaries of Rs. 150 and above is unjust.

The four apprentices were subjected to trade test. and as they were found unfit, their services were terminated.

# Decision

# Issue No. 1

The Union did not adduce any evidence to prove that the khoraki allowance of Rs. 3.50 is insufficient. Khoraki allowance is paid to workers of the service

department going on up-country work, i.e., going outside Calcutta and involving night halt. O.P.W.1 Mr. W. J. Shephard, who is the Area Service Supervisor, gave evidence. Various allowances that are paid to workers doing up-country work are shown in Ext. B-series. Besides khoraki allowance, compensatory allowance and room rent are paid to them. The Company also pays them conveyance allowance, e.g., train fare, rickshaw fare, coolie fare and taxi fare. In case of travel after mid-night, the workmen are entitled to get their eight hours' basic wages. In the last page of Ext. B-series, the rates of different categories of workmen are given. Thus the workmen going out of Calcutta and doing up-country work, get various allowances besides khoraki allowance. Khoraki allowance is obviously paid in consideration of the food prices, and this is admitted by Mr. Shephard. But Mr. Shephard has added that the dearness allowance which the Company pays is linked with the cost of living index. The learned represen-tative for the Company states that since dearness allowance has increased with the rise in the cost of living index, the khoraki allowance now in force should not be interfered with. This argument advanced on the side of the Company is partially acceptable. Dearness allowance which is given on the basis of cost of living index neutralises the rise in prices as far as practicable. Khoraki allowance is paid to workers going for up-country work involving night halt outside Calcutta, and this is given to them as they have to incur extra expenditure on account of food. The Company pays actual expenses incurred by the employees on account of food while staying up-country. Food has got to be purchased from the market, and the price of food staff has admittedly gone high since the last revision of khoraki allowance in 1960. The Company revised the khoraki allowance from Rs. 3.25 to Rs. 3.50 in the year 1960. An increase of 25 P. in the rate of khoraki allowance was made by the Company in course of 3/4 years. If I abide by the same rate, there should now be an increase of the same rate. increase of at least 25 P. in the rate of khoraki a lowance, because the prices of food staff have gone considerably high in the year 1964 as compared to 1960. I am not raising the khoraki allowance with any degree of parity to the rate of rise in the price of food stuff. Since the Company obviously raised the khoraki allowance from Rs. 3.25 to Rs. 3.50, it is only proper that it should be increased to Rs. 3.75 per day (by adding 25 P. to the existing rate), considering the high price of food stuff for people staying outside their ordinary place of residence. It is true that compensatory and other allowances are paid. But they have no bearing upon the khoraki allowance since it is an allowance in respect of food only. On a comprehensive consideration of the various aspects. I allow khorakı allowance at the rate of Rs. 3.75 P. per diem, and this will be effective from the date of this award.

# Lasue No. 2

Tiffin allowance is paid to the workers of the service department who go out of the factory for outdoor work, and do not return to the factory by 5-30 p.m. By an award of the Tribunal in the year 1960, tiffin allowance of 37 P. per day was awarded to workers who are required to go outside the factory and return to the factory after 5 p.m. Admittedly, such workers cannot avail of the canteen facilities, the canteen being located in the factory. In lieu of that the learned Tribunal awarded tiffin allowance in

1960, and this was on account of food. The of food stuffs have gone up immensely sunce and in view of such rise in the price of food am raising the tiflin allowance from 37 P. to per head per diem. This recommendation of will also have effect from the date of this away.

### Issue No. 3

With regard to train fare, the evidence is the workers are paid third class fare, and who available they are paid extra amount for a accommodation in third class. This arrangement quite fair. The claim of first class for well drawing a salary of Rs. 150 and above is unjuted an ordinary workman is given first class train it would be too much burden upon the Cor Considering the manual nature of work the form, the workers of this category can a travel by third class, and the journey by third should not be considered very streneous for In the result, the union is not entitled to any on this account.

#### Issue No. 4

This issue relates to four apprentices, in Nepal Chandra Shaw, Asoke Kumar Mandal Chatterjee and Gopal Chandra Das. They are apprentices within the definition of clause (v) tion 6 of the standing orders. The expression apprentice" has been defined to be as "wo under training with or without any allowance the period of that training. They are not we as defined in clause (iii), nor casual works defined in clause (iv), nor permanent works defined in clause (i) nor probationers as defined in clause (i) nor probationers as deficient (ii). They stand as a category by them they would be under training. They are not workmen nor temporary workmen in the control of the con the classification of workmen in section 6 c standing orders. The Union objects against t mination of services of these four apprentices ground that they were permanent employee their services could not be terminated in the I done. I am taking up the case of Gopal and separately. Gopal gave evidence before the nal, but Asoke did not. Gopal's evidence is t had been serving the Company for the last years. He used to work as a helper to the His service was terminated on 22nd April 196. Fat M). The reason assigned for termination service is that he was found unsatisfactory trade test. The term of apprenticeship was 1 ingly terminated with effect from 1st June 1963 appointment forms are Ext. A-series. By appoint forms, the apprentices accepted the pany's condition of service as set out in the storders. Now I shall peruse the standing defining the trade apprentices. The apprentic to remain on training. They may receive alk or may not. The maximum period of train ordinarily prescribed to be five years. But request of the apprentices, the period mextended. Thereafter it is provided that an it is a shall be resident as a straining about the measurement. tice shall be paid an allowance during the pe apprenticeship as fixed by the Company. The sion regarding appointment of apprentices allowance is contradicted by the last portion definition. Payment of allowance is therefore

y. With regard to termination of employction C sub-section (2) makes the provision. se (iii) the case of termination of workers in permanent workers is provided. In the vorkers other than permanent, termination of ent may be communicated orally without d may take effect immediately. If notice is illy it shall subsequently be confirmed in This provides the manner of communication der of termination. Then follows the provitermination of service of temporary workmen. not entitled to any notice of termination. bationers are not also entitled to any notice. ard to termination of service of a temporary in it is provided that it shall not be termia punishment, unless he has been given an ity of explaining the charges against him. re is no provision as to how the services of apprentice are to be terminated. In the prethe termination was not by way of punishd as such the question of charge-sheet does Section 2, sub-section (1) provides that the ent of any permanent workman may be d by 30 days' notice. Even if I treat the prentices as permanent workmen, their may be terminated by 30 days' notice. In ant case, the trade apprentices were under and their termination of service on the of inefficiency cannot but be held to be justiwided the Company can show that the appreniose services were terminated were unsuitable inuance of training.

argued on the side of the Union that the prentices were victimised by the Managethere is no evidence whatsoever to show that rsons were victimised. The evidence of Mr. 1. Company's Area Service Supervisor, is se apprentices were subjected to test. The test has been proved by Mr. Shephard and J. Exhibit K is a statement of performance apprentice at the test. Serial 4 of Exhibit J and serial 12 is Ashoke. They were found ne, because they could not do the job assigned I have no reason to hold that this report sed in any way by the management or that anagement had any special grudge against nd Ashoke. Exhibit K shows that serial Nos. 15 and 5 were ordered to be discharged. the Tribunal, Gopal alone gave evidence that on the day of test he was given a which he saw for the first time. He admits Shephard and Mr. Murr took the test. Mr. rd's evidence is that he rendered assistance to but in spite of that Gopal could not do the ssigned to him. There was not much diffen the machines which were offered at the test apprentices and which they handled while training. The only difference was that the swere only smaller in size. Mr. Shephard the opinion that Gopal's performance at the not at all satisfactory. Mr. Shephard is the authority, and I should not ignore his opinion 5 views are of a technical expert. The union n contend that Gopal was victimised by the ment for some reason or other. In the circumof the Management found Gopal unsuitable, bunal should not interfere. With regard to he did not give evidence before the Tribushing and the should not interfere. o his performance at the test. The report of phard is against him, and I cannot say that

Mr. Shephard's remarks about him are unfounded. The termination of service of Ashoke and Gopal in the aforesaid circumstances is, therefore, held to be justified.

With regard to the other two apprentices, Nepal and Samir, the Company filed documents to show that they have compromised their dispute with the Company, and received payment of their wages. They declared that they had no dispute with the Company. This will appear from the documents marked Exhibits N and N|1. Samir and Nepal were not examined before the Tribunal to deny their admissions in the documents (Exhibits N and N/1). That being so, Nepal and Samir have no case, and the termination of their apprenticeship cannot be said to be unjustified.

This is my award which is to be implemented within 30 days of its publication in the "Calcutta Gazette."

Dictated and corrected by me.

A. P. B., Judge.

> A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 28-12-64,

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 82-I.R. IR/9L-60(A)/63. 8th January 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 2226-I.R./IR/9L-60(A)/63, dated the 17th June 1964, the industrial dispute between Kanoi Group of Companies, viz., (1) Hanumanbax Surajmall Pvt. Ltd., (2) Kanoi (India) Pvt. Ltd., (3) Mokelbari Kanoi Tea Estate Pvt. Ltd., (4) Manabarrie Tea Co. Ltd., (5) Goneshari Tea Co. Pvt. Ltd., (6) Ethelbari Tea Co. (1932) Ltd., (7) Gillapukri Tea Seed Co. Ltd., (8) Sapoi Tea Co. Ltd., (9) Nilpur Tea Co. Pvt. Ltd., (10) Sree Kam. khya Tea Co Ltd., (11) Kanoi Estate Pvt. Ltd., (12) Coneshka Kanoi Tea Co. Pvt. Itd., (13) Hoograjuli (Assam) Iea Co. Ltd., (14) Botholla Assam Tea Co Ltd. and (15) Kanoi Tea (P) Ltd., all of P-8 Mission Row Extension, Calcutta-1, and their workmen employed at P-8 Mission Row Extension, Calcutta-1, known as Companies Head Office and at the warehouse at No. 3 Transport Depot Road, Calcutta-27, represented by National Union of Tea Workers, 10 Mohan Chand Road, Calcutta-23, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal:

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions c section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute existing between Kanoi Group of Companies, viz., (1) Hanumanbax Surajmall Pvt. Ltd., (2) Kanoi (India) Pvt. Ltd., (3) Mekalbari Kanoi Tea Estate Pvt. Ltd., (4) Manabarrie Tea Co. Ltd., (5) Goneshbari Tea Co Pvt. Ltd., (6) Ethelbari Tea Co. (1932) Ltd., (7) Gillapukri Tea & Seed Co. Ltd., (8) Sapoi Tea Co. Ltd., (9) Nilpur Tea Co. Pvt. Ltd., (10) Sree Kamakshya Tea Co. Pvt. Ltd., (11) Kanoi Estate Pvt. Ltd., (12) Ganeshka kanoi Tea Co Pvt. Ltd., (13) Hoograjuli (Assam) Tea Co. Ltd., (14) Berholla Assam Tea Co. Ltd. and (15) Kanoi Tea (P) Ltd., all of P-8 Mission Row Extension, Calcutta, and their workmen employed at P-8 Mission Row Extension, Calcutta-1, known as the Companies' Head Office, and at the warehouse No. 3 Fransport Dept Road, Calcutta-27, represented by National Union of Tea Workers, 10 Mohan Chand Road, Calcutta-23. (Case No. 168 of 1964.)

# BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Companies: Shri J. R. Jain, Labour Adviser.

Present for the Union: Shri Nikhil Roy, Advocate, and Shri Shyamsundar Choudhury.

This industrial dispute between the abovementioned Companies and their workmen as aforesaid was referred to this Tribunal by G.O. No. 2226-I.R./IR/9L-60(A)/63, dated 17th June 1964, under section 10 of the Industrial Disputes Act, 1947, for adjudication upon the issues which are as follows:

- Grades and scales of pay of various categories or workmen.
- 2. Dearness allowance.
- 3. Meal allowance,
- 4. Sick leave.
- 5. Conveyance allowance.

After receipt of the reference from Government on 23rd June 1964, usual notices were issued to the parties concerned fixing 21st July 1964 for their appearance and for filing of written statement by the Union. The parties entered appearance on 21st July 1964 and on the prayer of the Union time was allowed fill 1st August 1964 for filing its written statement. On 1st August 1964 the Union filed its written statement, and the Companies were allowed time till 19th August 1964 for filing their written statements. Shri J. R. Jain appeared as the representative of the Companies on 19th August 1964, and he took several adjournments for filing written

statements on behalf of the Companies. statements were however filed by the and 10th December 1964 was fixed for hearing. On 10th December 1964 a pe filed by Shri J. R. Jain for an adjournm hearing on the ground that the matter w be settled amicably by negotiations be parties. The case was nxed on 20th Dec for hearing in case negotiation for amic ment failed. On 14th December 1964 filed a joint petition of compromise state pending disputes between the parties fully and finally settled as per the term ment embodied in the memorandum of The grades and scales of pay of different of workmen as agreed upon by the pal been made Annexure A to the memor settlement, and the conditions of servi workmen as agreed upon by the parties made Annexure B to the petition of c It is stated in the memorandum of settle the employees of the 15 Companies up Group of Companies, mentioned in the reference, were transferred with cont service under the three Companies, viz., manbax Surajmal Private Ltd., (2) Kan Ltd. and (3) Kanoi (India) Private Ltd. present dispute is between these three and their workmen. The three Compathe representatives of the employees has the compromise. The terms of comprom to be reasonable and fair and there is no suspect the bona fides of this settlen memorandum of settlement filed by the accepted, and an award is made in termemorandum of settlement filed. The dum of settlement along with its Annexu B do form part of the award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUR Judge Fifth Industrial 26-12-6

# MEMORANDUM OF SETTLEME!

Name of the parties: (1) Messrs. Hall Surajmall Private Limited, (2) Messrs. Kan Private Limited, and (3) Messrs. Kann To Limited of No. P-8, Mission Row I Calcutta-1, and their employees repress National Union of Tea Workers of No. 10 chand Road, Calcutta-23.

Representing employers: (1) Shri Shyan Kanoi for Hanumanbax Surajmall Pvt. Ltd... Shyam Sundar Kanoi for Kanoi (India) Limited, and (3) Shri G. N. Saraswat for k Private Limited.

Representing employees: (1) Shri Santo (General Secretary), (2) Shri Sudhakar Bose ant Secretary, and (3) Shri Abhijit Bose, Me

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t recital of the case: The dispute was raised he issues of (a) Grades and scales of pay, (b) mallowance, (c) Meal allowance, (d) Leave (c) Conveyance allowance, etc., by the employed by the Kanoi Group of intes which includes:

Messis Hanumanbax Surajmall Private Limited.

Messrs. Kanor (India) Private Limited.

Messrs Mokalbari Kanoi Tea Estate Private Limited.

Messrs Manabarrie Tea Company Limited Messrs Goneshbari Tea Company Private Limited

Messrs. Ethelbari Tea Company (1932) Limited.

Messrs Gillapukri Tea & Seed Co. Limited.

Messrs. Sapoi Tea Company Limited.

Messrs. Nilpur Tea Company Private Limited

- Messis, Siee Kamakhya Tea Company Private Ltd.
- ) Messrs. Kanoi Estates Private Limited.
- ) Messrs. Goneshka Kanoi Tea Co. Pvt. Ltd.
- ) Messrs. Hoograjuli (Assam) Tea Co. Ltd.
- ) Messrs Borholla Assam Tea Co. Ltd.
- ) Messrs Kanoi Tea Private Limited.

of the issues were referred to adjudication the Fifth Industrial Tribunal, West Bengal, Lobour Department Order No. 2246-LR., dated July 1964. The employees of the abovenamed en Companies under Kanoi Group of Companies transferred with continuity of service under three Companies, namely, Messrs. Hanumanbax aimall Private Ltd., Kanoi Tea Private Ltd., and for (India) Private Limited, under agreement in the employees. Hence, the dispute now hand between these three Companies, namely, kers Hanum inbax Surajmall Pvt. Ltd., Messrs. not Tea Private Ltd., and Messrs. Kanoi (India) vite 1 td., and their workmen. On protracted lotations between the parties, the dispute has m resolved on the terms hereunder:

ferms of settlement: (1) That it is agreed to by I between the parties that the grades and scales pay for the Clerical Staff including the Assistants ploved by Messrs. Hanumanbax Surajmall vate. Kanoi (India) Private Limited and Kanoi Private Limited will be as under and which will a consolidated pay (i.e., basic plus dearness wance, both inclusive):

"D" - Rs. 90.00—Rs. 5.00—Rs. 115.00.

"C"-Rs. 120.00—Rs. 6.00—Rs. 180.00.

"B" - Rs. 150.00---Rs. 7.50 Rs. 225.00.

"A"--Rs. 180.00--Rs. 9.00--Rs. 270.00.

"S"-Rs. 240.00-Rs. 12.00-Rs. 360.00.

- (2) That it is turther agreed to by and between the parties that the promotion from "D" Grade to "C" Grade on completion of five years' service and "C" Grade to "B" Grade on completion of further 10 years' service will be automatic. It is also agreed that the promotion from "B" Grade to "A" Grade and above will be at the discretion of the Management depending upon the merits and seniority of the individual cases. It is further agreed that the Minagement can in its discretion appoint and/or promote employees in any grade and or can grant ad hoc increment as thought expedient by it.
- (3) That it is further agreed to by and between the parties that the Bearers, Sweepers, Tea Boys and Cooks will be out in the following grades (consolidated, i.e., basic and dearness allowance):
  - Rs. 60.00 Rs. 2.00 Rs. 80.00 E.B. Rs. 3.00— Rs. 101.00.
- (4) That it is further agreed to by and between the parties that the grades and scales of pay for Durwans, Khamalis, Littman and Peons will be as under (consolidated, i.e., basic and dearness allowance):
  - Rs. 70.00 Rs. 3.00 Rs 100.00 E.B. Rs. 4.00 Rs. 120.00 Rs. 5.00 130.00 and that of Drivers will be Rs. 120.00 Rs. 4.00 Rs. 160.00 E.B. Rs. 5.00 Rs. 180.00.
- (5) That it is further agreed to by and between the parties that the employees will receive the salary as stipulated in Chart "A" enclosed and as mentioned against their respective names on and from 1st October 1964.
- (6) That it is further agreed to by and between the parties that employees will be given their grade increment (i.e., yearly) from 1st April 1965.
- (7) That it is agreed to by and between the parties that an employee having completed 240 days of work in 12 Calendar months will be confirmed as permanent employee.
- (8) That the Management agrees that the Mess at present run in the Warehouse for the Clerks of the Company situated at 3 Transport Depot Road will be subsidised by the Company to the extent of Rs. 140 per month. A further amount of Rs. 75 per month will be paid for other Warehouse Staff.
- (9) That it is agreed to by and between the parties that a conveyance allowance of Rs. 10 per month will be granted to the Clerical Staff only who are working in the Warehouse at 3 Transport Depot Road, Calcutta.
- (10) That it is agreed to by and between the parties that transfers can be effected by the Management from the Warehouse at 3 Transport Depot Road to the Head Office and vice versa. It is further agreed that in case an employee is transferred from Godown to the Head Office, he will be granted one increment in the scale, but his conveyance allowance will be stopped. In case the employee is transferred from Head Office to the Godown, he will be granted the conveyance allowance as fixed above.

- (11) That it is further agreed to by and between the parties that the Management will be at liberty to pay merit allowance monthly to the employees as an incentive for efficient working and can discontinue it at any time without assigning any reason.
- (12) That it is agreed that when any employee is required to work overtime, by the Management, he will be paid an overtime allowance at the rate of one and half times his salary calculated at hourly basis for the period so worked by him. In case any Clerical Staff at the Warehouse is required to work overtime for two hours at a stretch, he will be paid a tiffin allowance of 62 paise and in case his such overtime work at a stretch level four hours or more, he will be paid Re. 1.25 P. as tiffin allowance. The previous agreement on this score pertaining to other staff (except Clerical) shall remain binding and operative on the parties.
- (13) That it is agreed to by and between the parties that the allocation of work to their employees keeping in view the status of the employees will be at the absolute discretion of the Management.
- (14) That it is further agreed to by and between the parties that the allocation of overtime work will be at the discretion of the Management.
- (15) That it is agreed to by and between the parties that an employee in the employ of the Company for 12 calendar months or more and have completed 240 days work on the date of settlement will get the following leave facilities in a year:
  - (a) 10 days' casual leave with pay not cumulative.
  - (b) 10 days' sick leave with full pay not cumulative. This leave will be granted on the basis of a medical certificate from a registered and qualified medical practitioner and such certificate having been submitted within 48 hours of such absence. On medical ground and on production of a fit certificate at the time of resumption after the sickness.
  - (c) 30 days' privilege leave with pay with the provision that this leave may be encashed if the employee so desire.
  - (d) That it is agreed to by and between the parties that those employees who come in employment after the date of this settlement or those who have not completed 240 days in this establishment, on the date of this settlement, the leave facilities will be regulated as per West Bengal Shops and Establishments Act, 1963.

- (16) That it is further agreed to by and  $b_{eq}$  the parties that the employees will be entitled gratuity on the following terms and condition
  - (a) On the death of an employee, while in service of the Company, or an employee becoming physically and mentally diversity to continue further in service or her attained the age of superannuation, it years' age or 30 years of service retires, a month's salary for each year of sems subject to a maximum of 15 months' salary to be paid to him, or to his heirs, execute assignees or nominees, as the case may
  - (b) If an employee is retrenched and retrenchment compensation under Industrial Disputes Act, 1947 (as among from time to time), he will not be entire to any gratuity.
- (17) It is further agreed to by and between t parties that this Agreement will be effective in 1st October 1964 and will remain binding for t period of four years from the month of Octob 1964.
- (18) That it is agreed to that during the optional period of the settlement, there will be other demands of whatever kind involving final burden by the employees except that of "Bondon's burden by the employees except that of "Bondon's burden".
- (19) That it is further agreed to by and between the parties that a copy of the settlement will filed before the Hon'ble Fifth Industrial Tribunathe matter No. G.O. No. 2246-I.R., dated in June 1964, with a request that an award in to of the above compromise may please be passed the said order of reference be disposed accordingly.
- (20) That it is agreed that the Service Rules Conditions for the Employees will be as Annexure "B" to this settlement.
- (21) That it is further agreed to by and between the parties that this settles all the pending disp as on date fully and finally.

# Representing Employees:

For Hanumanbax Surall Private Limited.
Shyam Sundar Kant For Kanoi (India) Pri Limited.
Shyam Sundar Kant For Kanoi Tea Pri Limited.
G. N. Saraswat.

ANNEXURE "A"

# Mesera. Hanumanbax Surajmail Private Ltd.

# Special Grade—Rs. 240—12—360

	Name.		Date of appointment.	Salary (1964)	Revised ] salary (1-10-1964).
				$\mathbf{R}_{\mathbf{s}}$	Rs.
1.	Shri H. K. Jain		31-3-1955	<b>480 ·00</b>	480 -00
2.	Shri N. K. Sen		6-11-1948	345 .00	348 .00
3.	Shri G. K. Sharma		1-11-1963	275 .00	276 .00
4.	Shri H. R. Ahuja		<b>16-6-195</b> 1	275 .00	276 .00
5.	Shri B. N. Beria	• •	1-1-1958	300 ⋅00	300 .00
6.	Shri P. C. Mazumdar	• •	1-5-1950	<b>335 ·00</b>	336 .00
7.	Shri Sushil Ghosh	• •	19-4-1955	280 .00	288 .00
8.	Shri R. M. Das Gupta	• •	11-8-1955	260 .00	264 .00
9.	Shri P. C. Banerjee	••	<b>26-8-1958</b>	252 ·50	264 .00
	"A" Grade—Ra	. 180 -(	00-9 ·00-270	· <b>00</b>	
1.	Shri C. R. Chandra		1-3-1957	215 .00	216 .00
2.	Shri S. C. Bhattacharjee	••	8-9-1955	235 .00	243 .00
	"B" Grade—R	a. 150	·00—7 ·50—22	5 •00	
,	Shri T. M. Das Gupta		17-6-1963	210 .00	210 -00
1. 2.	(1) 1 36 36 36 37	• •	1-9-1953	170.00	187 ·50
3.	Shri M. M. Mundra Shri B. M. Das Gupta	• •	1-11-1958	190 .00	202 .50
4.	Shri A. K. Sen	• • • • • • • • • • • • • • • • • • • •	15-5 1961	160 .00	165 .00
5.	Shri M. K. Mitra	•••	11-11-1960	157 -50	165 .00
6.	Shri N. C. Saha		2-1-1961	155 .00	165 -00
7.	Shri B. C. Das	••	2-2-1953	197 -50	217 .50
•	"C" Grade—R			130 .00	132 -00
1. 2.	Shri Promode Banerjee	••	<b>4</b> -9-1963 1-5-1959	140 .00	150 .00
2. 3.	Shri R. A. Sharma Shri P. C. Das	••	7-12-1954	150 .00	162 .00
4.	Shri A. K. Dutta	• • •	16-11-1953	150 .00	162 .00
5.	Shri S. K. Mukherjee	• • • • • • • • • • • • • • • • • • • •	1-7-1953	125 .00	138 .00
6.	Shri N. C. Ghosh	••	23-9-1963	125 .00	126 -00
	"D" Grade—I	Ra. 90 ·	<b>00</b> —5 ·00—115	<b>5-0</b> 0	
1.	Shri D. N. Chatterjee		1-12-1963	110 <b>·0</b> 0	110 .00
2.	Shri A. K. Mukherjee		1-7-1960	105 .00	110 .00
3.	Shri R. C. Coomar	• •	1-4-1959	95 .00	120 .00
4.	omi o in in our or aport	• •	15-6-1961	95.00	100 -00
5.	Shri S. K. Sarkar	• •	1-10-1960	100 -00	105 -00
6.	Shri Jagadish Prasad Saraf	• •	3-8-1963	90 ·00 80 ·00	90 ·00
7.	Shri Bishwanath Sureka	• •	8-8-1963	75 .00	90.00
8. 9.	Shri R. K. Chatterjee	• •	16-8-1963 18-11-1963	70 .00	90.00
10.	Shri Gopal Chandra Mitra Shri Deb Kumar Mukherjee	• •	2-3-1964	80.00	90.00
11.	Shri Kanailal Samda	• •	4-7-1964	120 .00	120 .00
	urwan and Peon-Rs. 70 ·00-3 ·00				5 ·00—130 ·00
ועב	urwan and 1'80n—Ks. 70 'UU—3 'U	V100	-UUE. D. ¥ 'U	U 1 MU	J 00 100 00
1.	Shri Jor Singh		16-1-1950	97 .50	104 -00
2.	Shri Shewbachan Singh		2-5-1915	95 .00	100 .00
3.	Shri Naresh Thankur		1-10-1961	61 -50	70 -00
4.	Shri Shew Balak Singh	••	1-1-1968	67 -50	70 -60

Bearers-Ra.	80 ·C	n_2	-00-	-00-08	_ER	3.00	_101	m.

Name.		Date of appointment.	Salary (1964).	Revised salary (1-10-1964).	
				Rs.	Rs.
1.	Shri Gangadhar Jana		1-2-1961	66 .50	70 .00
2.	Shri Sudhamoy Haldar		8-6-1962	67 .50	68 .00
3.	Shri Ganga Sagar Singh		3-12-1962	57 ⋅00	60 .00
4.	Shri Murari Mohan Paul		3-12-1962	52 .50	60.00
5.	Shri Shew Murat Singh		15-11-1963	55 .00	60 .00
6.	Shri Bhanshidarh Singh		19-5-1963	55 -00	60 .00
7.	Shri Joy Karan Basi		7-8-19 <b>63</b>	50 -00	60 .00
8.	Shri Ramadhin Roy	••	10-7-1964	50 -00	60 .00

Representing Employees: Illegal.

For Hanumanbax Surajmall Private Limited. Shyam Sundar Kanoi.

# Mesers. Kanoi Tea Private Limited.

	Special Grade—Rs.	240 .00	–Rs.	12 .00	Rs.	<b>360 ·00</b>	
1.	Shri Manindra Lal Chatterjee		1-5-1	950	405	-00	405 -00
2.	Shri Arun Kumar Sarkar	• • •	15-9-1			.00	360 .00
3.	Shri B. N. Sen	••	12-2-1			.00	360 .00
4.	Shri Ram Kishore Goenka	••	4-5-1			.00	276 .00
5.		••	2-12-1			.00	324 .00
6.	Shri B. V. Manjali	••	1-7-1			•00	264 .00
٧.	tall 2. V. Salusjup	••	1-1-1	000	200		201 00
	"A" Grade—Rs. 1	80 •001	Rs. 9 •(	00Re. 2	70 -0	0	
1.	Shri S. Roy		21-8-1	963	300	-00	300 -00
2.	Shri A. K. Bhattacharjee		1-4-1	957	285	· <b>00</b>	285 .00
3.	Shri Suresh Chandra Burdhan	••	1-7-1			.00	270 .00
4.	Shri N. D. Rathi	••	22-6-1			.00	252 .00
5.	Shri Bankey Behari Kacker		24-2-1		222	.50	234 .00
6.	Shri P. D. Ťodi		15-1-1	953	222	.00	225 .00
	"B" Grade—Rs. 1	50 ·00]	Rs. 7 ·	50—Rs. 2	<b>25</b> •0	0.	
1.	Shri M. P. Singh		1-5-1	963	200	-00	202 .50
2.	Shri Sita Ram Didwania		1-9-1	954	180	-00	195 .00
3.	Shri B. P. Ghosh		1-12-1	952	205	·00	<b>225 ·00</b>
	"C" Grade—Rs. 12	20 ·00—I					
1.	Shri Anil Kumar Bose	• •	8-7-1			.00	168 .00
2.	Shri Gopi Nath Mullick	• •	4-1-1			•00	132 .00
3.	Shri Abhijit Bose	• •	5-1-1			•00	144 .00
4.	Shri Sudhakar Bose	••	11-5-1			.00	120 .00
5.	Shri Manidra Chakravartty	• •	9-4-1			·00	150 -00
6.	Shri Bholanath Dutta	• •	29-9-1			·00	150 .00
7.	Shri Gour Mohan Bose	• •	2-5-1			· <b>5</b> 0	132 .00
8.	Shri R. K. Goswami	• •	11-9-1			·00	120 .00
9.	Shri Anil Kumar Mondal	٠٠ ,	10-7-1			·00	132 .00
10.	Shri Kashi Nath Biswas		7-11-1		110		120 .00
11.	Shri Samir Kumar Ghosh	• •	5-8-1		125		126 .00
12. 13.	Shri Gour Chandra Paul	• •	6-7-1		107	· :	120 .00
10. 14.	Shri J. N. Chowdhury	-	16-6-1		129	7.7	144 .00
14. 15.	Shri Chittaranjan Dutta	••	5-9-1		100		120 .00
16. 16.	Shri B. N. Chakrabarty	••	1-9-1		105 (		120.00
10. 17.	Shri S. Roy Chowdhury	••	1-8-1			·50	120 ·00 120 ·00
17.	Shri Kamal Krishna Roy		14-1-19		112	-00	120 -00
19.	Shri Sajali Prasad Misra Shri D. K. Bose	• •	1-3-1 16-8-1		120		126 -00
19. 20.			2-2-1		130	• •	138 .00
20. 21.	Shri Anil Kumar Sengupta	• •			122		138 -00
ZI.	Shri Himadri Banerjee	• •	26-4-1	<del>1001</del>	ızz	.00	700 AN

. .

"D" Grade—Rs. 90 ·00—Rs. 5 ·00— Rs. 115 ·00							
Name	Date of Appoint- ment.	Salary (1964).	Revised Salary (1-10-1964)				
		Rn.	Rs				
1. Shri Sukdev Bhattacharjee	16-12-1959	97 -50	105 -00				
2. Shri Prakash Ranjan Das	8-8-1955	97 -50	120 .00				
3. Shri Kamakhaya Kumar Das	10-12-1962	97 -50	100 -00				
4. Shri Paresh Bhattacharjee	7-5-1963	95 (00	95 -00				
5. Shri S. N. Bannerjee	16-4-1963 12-11-1962	87 -50	90 (00				
6 Shri Usharanjan Roy	7-11-1963	90 (00 90 (00	90 (0)				
8. Shri Rabindra Kumar Das	18-12-1963	100-00	90 ·00 100 ·00				
9. Shri Dilip Mukherjee	4-11-1963	70 -00	90 .00				
10. Shri Sushil Kumar Mukherjee	3-7-1964	70 .00	90 -00				
11. Shri Ram Krishna Ghosh	7-5-1964	80 (00	90 -00				
12. Shri Tapan Ganguly	11-10-1962	75 ·00	900				
13. Shri Chandrama Singh	8-1-1963	67 -50	90 (00				
14. Shri Nikhil Ranjan Chakrabartty	1-6-1964	70 -00	90 -00				
Drivers—Rs. 120 ·00—Rs. 4 ·00— Rs.	160 ·00 E B 1	Rs. 5 ·00 Rs	180 -00				
1. Shri Rajaram Singh	June 1954	132.50	144 · (#,				
2. Shri Sarju Driver	27-12-1963	110.00	120.00				
Khamalis and Liftman—Durwans and Peor Rs. 4 ·00—Rs.120 ·00—I	Rs. 5·00 - Rs 1	30 -00					
1. Shri Dhananjay Chakravarty 2. Shri Barin Das	10-1-1964 7-9-1954	7()·()()	70 -00				
9 Chai Dani Danad Dandan	7-5-1956 7-5-1956	82 ·50 75 ·00	88 (0) 82 (0)				
4. Shri Basudeo Mitra	<b>22-1</b> 0-1956	85 .00	91-00				
5. Shri Chandra Bahadur	11-4-1963	62 -50	70 .00				
6. Shri Rajpal Singh	10-8-1963	57 - 50	70-00				
7. Shri Budhan Singh	8-7-1963	55 (00	70 .00				
8. Shri Bhim Bahadur	1-8-1959	67 -50	70 .00				
9. Shri Ram Murat Tewari	1-7-1953	84 -00	91 -00				
10. Shri Paras Ram Singh 11. Shri Tane Naty Dubey	6-8-1956	65 (00	73 -00				
19 Shui Chandenhahan Dandan	9-9-1955 <b>27-</b> 10-1957	82 ·50 67 ·50	88 (00 73 (00				
13. Shri Rajbali Singh	10-6-1953	107 -50	116 -00				
14. Shri Ram Ashrey Tewari	20-7-1955	82 -50	88 -00				
15. Shri Nandlal Sharma	10-8-1959	65 (00	70 .00				
16. Shri Ramlakhan Misra	14-12-1959	65 (00	70 -00				
17. Shri Ramji Yadav	14-12-1959	65 (00	70 (00				
18. Shri Surya Bahadur	8-6-1961	60 -00	70 -00				
19. Shri Banshidar Singh	11-8-1961	60 ·00 57 ·50	70.00				
21 Shui Chitas Bahadan	2-4-1952 1-3-1963	55 ·00	70 ·00 70 ·00				
22. Shri Harak Bahadur	1-4-1952	93 -00	100 -00				
23. Shri Ram Murat Singh	1-7-1955	80 -00	88 (00				
24. Shri Ramdeo Prasad	23-7-1963	55 (00	70 -00				
25. Shri Achadhan Khamali	June 1954	65 -00	70 -00				
26. Shri Ganga Khamali	2-6-1963	60 -00	70 -00				
27. Shri Bal Bahadur	8-6-1961	60 -(10)	70 (0)				
28. Shri Shiv Shankar Dhar	Liftman 1963	• •	70 (00				
Bearers, Tea. Boys and Sweepers—Rs. 60 ·00—Rs. 2 ·00—Rs. 80 ·00 E. B. Rs. 3 ·00—Rs. 101 ·00							
1. Shri Ram Deo Singh	10-5-1956	67 -50	72 .00				
2. Shri Panna Lal Singh	24-9-1962	52 ·50	60.00				
3. Shri Nakhliram Sweeper	5-10-1962	45 .00	60 .00				

Representing Employees:

For Kanoi Tea Private Limited. G. N. Saraswat.

# Mesers. Kanoi (India) Private Ltd.

	Special Grade—Rs. 24	0 -(	00Rs. 12 ·00	-Rs. 360 ·00		
	Name.		Date of appointment.	Salary (1964).	Revised salary (1-10-1964).	
				Rs.	Rs.	
1.	Shri Rama Nand Malani .		21-1-1951	380 -00	380 .00	
	"B" Grade—Rs. 150 ·00—	Rs	. 7 ·50—Rs. 225	· <b>00</b>		
1. 2.	Shri Keshav Chandra Paul Shri Chandi Charan Bhar .		5-2-1962 12-6-1950	165 ·00 230 ·00	165 ·00 245 ·00	
	"C" Grade—Rs. 120	) •0	0Rs. 6 ·00]	Rs. 180 ·00		
1. 2.	CI : TO I SEL	:	2-8-1957 1-1-1959	120 ·00 115 ·00	126 ·00 120 ·00	
	"D" Grade—Rs. §	90 -	·00—Rs. 5 ·00—	-Rs. 115 ·00		
1.	Shri Bishwanath Mullick .	•	21-3-1963	95 .00	95 -00	
Du	wan's Grade—Rs. 70·00—Rs. 3·00– Rs		Rs. 100 ·00 E. B ·00—Rs. 130 ·0		Rs. 120 ·00	
1.	Shri Banga Prasad Tewari		21-7-1954	81 -00	88 •00	
	Bearer's Grade—Rs. 60 ·00—Rs. 2 ·00	0-	-Rs. 80 ·00 E. I	3. Rs. 3 ·00—	-Rs. 101 ·00	
1.	Shri Keshav Chandra Bhattacharjee	ì	20-5-1963	50 .00	60 -00	
Rep	Representing Employees:  For Kanoi (India) Private Limited. Shyam Sundar Kanoi.					

### ANNEXURE "B"

# SERVICE CONDITIONS

- 1. Appointment: An appointment of an employee shall be valid only and when a service card or appointment letter has been duly signed and issued to the employee concerned and the employee has accepted the appointment in writing.
- 2. Classification of Employees: All employees shall be classified as follows:
  - (1) Permanent.
  - (2) Probationer.
  - (3) Temporary/Seasonal.
- 3. Explanation: (a) A "permanent" employee is an employee who has been engaged on a permanent basis and includes any person who has satisfactorily completed a probationary period of 240 days in the same or another occupation and has been confirmed as such after the completion of such probationary period.
- (b) A "probationer" is an employee who is provisionally employed to fill a permanent vacancy in a post and has not completed 240 days service. If

- a probationer is not confirmed after the complet of probationary period either the probation period may be extended which, in any case, not exceed six months or the probationer may discharged without any notice or compensation lieu thereof.
- (c) A "temporary/seasonal employee" is an ployee who has been engaged for a work while essentially of a temporary/season nature and l to be completed within a limited period.

# 4. Leave and Holidays:

- (1) Leave—The employees will be allowed leave facilities as per the settlement. 1 12th December 1964.
- (2) Holidays—Holidays shall be allowed accordance with the Negotiable in ments Act or as per the existing pri or custom.
- (3) Weekly holidays—The employees shall weekly holidays or substituted holiday provided under the Shops and Estal ments Act.

nce and late comings: Employees shall be vork at the fixed time and shall sign the e register meant for the purpose.

ninules late may be excused by the

nployce who, after checking, is found to from his place of work during the workers without permission shall be treated as without leave. No employee shall be perto leave office during the working hours prior permission of the Manager or his get superior.

ervice records: The Management shall mainparately for each permanent employee, service or cards wherein necessary particulars of ermanent employee shall be recorded.

ermination of employment: (a) An employee stre from the services of the Company on g the age of 58 years. Fifty-eight years will led as age of superannuation:

ded that the Management, if so thinks, may his services for a period not more than one a time, with the prior consent of the re concerned.

he Company reserves the right to terminate acc of any employee before the age fixed in a) above if the employee is mentally or h unfit to do work, by giving thirty days' or pay in lieu thereof.

isciplinary action: An employee may be ed for a period not exceeding seven days at or dismissed without notice or compensation of notice, if he is found guilty of misconduct.

nation: The following acts and omissions treated as misconducts:

filful insubordination or disobedience whether alone or in combination with others to any lawful or reasonable order o superior.

heft, fraud or dishonesty in connection with the employer's business or property.

'ilful damage or loss of the employer's goods or property.

aking, giving, offering or asking for bribe or any illegal gratification whatsoever in connection with the employer's trade and business.

bsence without leave for more than ten days.

Vilful breach of any law applicable to the establishment.

abitual or wilful negligence or neglect of

runkenness, riotious or disorderly behaviour during working hours at the establishment or any act subversive of discipline isclosing to any person, any information in regard to process or secrets of work without authority.

- (j) Tampering with the records maintained for and in the Company.
- (k) Obtaining leave on false pretext.
- (l) Sleeping whilest on duty.
- No disciplinary action will be taken against an employee unless he is asked to explain the charges levelled against him.

# General conditions regarding all kinds of leave:

- (a) Privilege leave cannot be availed of as a right. The authority empowered to grant leave has the discretion to refuse, reduce or revoke leave according to the exigencies of Company's business.
- (b) Privilege leave shall be applied for in writing addressed to the Manager normally seven days before the commencement of such leave.
- (c) If leave is refused, postponed or revoked, the reasons therefor shall be communicated to the employee concerned.
- (d) If an employee after proceeding on leave desires an extension thereof, he shall apply in writing sufficiently before the expiry of the original leave granted to him, to the Manager who shall send a written reply either granting or refusing extension of leave to an employee if his address is available and if such reply is likely to reach him before the expiry of the leave originally granted.
- (e) It an employee remains absent beyond the period of leave originally granted or subsequently extended, he shall lose his lien on his appointment unless he returns within 10 days and explains in writing to the satisfaction of the Manager of his inability to return before the expiry of his leave.

An employee who loses his lien on his appointment as above shall be deemed to have voluntarily relinquished the service of the Company with effect from the date he was to resume his duty as his services will automatically be dispensed with, without any obligation whatsoever on the part of the Company.

- (f) A Sunday or holiday falling between the first and the last day of any leave period shall count as part of the leave.
- (g) All leave at the credit of an employee shall lapse on the date of retirement or termination of service except in the case of privilege leave.

Representing employees:

- 1. Illegible.
- Sudhakar Bose.
- 3. Abhijit Basu.

For Hanumanbax Surajmall
Private Limited:
Shyam Sundar Kanoi.
For Kanoi (India) Private
Limited:
Shyam Sundar Kanoi.
For Kanoi Tea Private
Limited:

G. N. Saraswat.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 198-I.R. |IR|11L-407|64.—14th January 1965.
—Whereas under the Government of West Bengal,
Labour Department, Order No. 3969-I.R. |IR|11L-60|63, dated the 4th September 1964, the industrial
dispute between Messrs. Oberoi Grand Hotels (1938)
Private Ltd., 15 Chowringhee Road, Calcutta-13, and
their workmen represented by Oberoi Grand Hotel
Karmachari Union, 249 Bepin Behari Ganguly
Street, Calcutta-12, regarding the issue mentioned in
the said order being a matter specified in the third
schedule to the Industrial Disputes Act, 1947 (XIV
of 1947), was referred for adjudication to the Third
Industrial Tribunal:

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of an industrial dispute between Messrs.

Oberoi Grand Hotels (1938) Private Ltd., 15

Chowringhee Road, Calcutta-13, and their work
men represented by Oberoi Grand Hotel Karmachari Union, 249 Bepin Behari Ganguly Street,
Calcutta-12. (Case No. VIII-252|64.)

# BEFORE THE THIRD INDUSTRIAL TRIBUNAL. WEST BENGAL

### Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

For the Union: Shri Robin Chakrabarty, Assistant Secretary, Oberoi Grand Hotel Karmachari Union.

For the Company: Shri N C. Das Sharma, Advocate.

### **AWARD**

By order No. 3969-I.R. IR 11L-60|63, dated the 4th September 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Oberoi Grand Hotels (1938) Private Ltd., 15 Chowringhee Road, Calcutta-13, and their workmen represented by Oberoi Grand Hotel Karmachari Union, 249 Bepin Behari Ganguly Street, Calcutta-12, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted

under section 7A of the Industrial Disput 1947, by Notification No. 808-I.R. |IR. 3A-24 the 11th March 1957, for adjudication.

#### Issue

Are the workmen entitled to any bonus year 1962-63 in view of the agreement, dual January 1963? If so, what should be the quantum of the part of the p

This is a reference under section 10 of the trial Disputes Act, for adjudication of an addispute existing between Messrs. Obem (Hotels (1938) Private Ltd., 15 Chowringhel Calcutta-13 (hereinafter be referred to as the pany), and their workmen represented by (Grand Hotel Karmachari Union, 249 Bepul Ganguly Street, Calcutta-12 (hereinafter be a to as the Union).

This tribunal on receipt of the reference h Government issued notices to the parties calls them to appear and present their cases. On of the notices, parties entered appearance in t the Union took some adjournments before written statement. I am happy to note that mean time the parties successfully settled the amicably and incorporated the terms of settle the memorandum of settlement signed on b the Union by the Assistant Secretary Shri Chakrabartty and on behalf of the Company C. Green, the General Manager and Shri R B Personnel Manager. The dispute referred adjudication was relating to the workmen's of bonus for the year 1962-63. It appears i... memorandum of agreement that the Company to pay and the workmen agreed to accept the equivalent to one month 25 days' basic wages d year as profit-sharing bonus for the year 19624 addition to the amount of one month's wages a paid as bonus for the said year. Both parties in voluntarily agreed to the terms I see no reason accept the same as fair and reasonable.

The Company has settled another dispute who not the subject matter of the present reference is, therefore, left out of consideration as extrast so far as the present reference is concerned I parties have on similar terms agreed in respect profit-sharing bonus for the year 1963-64, incorporated the same in the memorandum of settlement arrived at between the parties may allowed to remain in the memorandum of agrees I accordingly make an award on compromise in a coff the memorandum of settlement which has a support of the support of the memorandum of settlement which has a support of the memorandum of settlement which has a support of the support of the support of the support of the support of the support of the support of the support of the support of the support of the support of the supp

an annexure to the joint petition of comprofiled before this Tribunal on 28th December The memorandum of agreement and the joint

The memorandum of agreement and the joint in of compromise do form part of the comproaward as annexure thereto.

ed and corrected by me,

MANDAL, Judge.

JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal, 29-12-64.

### ANNEXURE

# RE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

ematter of Government of West Bengal, Labour Department, Order No. 3969-1.R. IR 11L-60 63, lated the 4th September 1963.

And e matter of an industrial dispute.

Between

n Grand Hotels (1938) Private Ltd., 15 Chowinghee Road, Calcutta-13 (hereinafter referred o as "the Company").

And

workmen, represented by Oberoi Grand Hotel Karmachari Union, 249 Bepin Behari Ganguli Street, Calcutta (hereinafter referred to as "the Union").

e humble petition of the parties abovenamed—respectfully sheweth:

That adjudication proceedings in respect of bove dispute on the issue, namely.

Are the workmen entitled to any bonus for the year 1962-63 in view of the agreement, dated 23rd January 1963? If so, what should be the quantum?"

been pending before Your Honour.

That in the meantime, a dispute relating to sharing bonus for the year 1963-64 having been I by the Union, conciliation proceedings were d by Shri H. M. Ghosh, D.L.C., West Bengal, pursuant to his suggestions, but in slight modion thereof, in view, among other things, of the sed legislation on Bonus Commission recomplations, and for ensuing place in the industry, parties arrived at a bipartite settlement on 2nd per 1964, settling amicably the disputes relating rofit Sharing Bonus for the years 1962-63 and -64.

That the terms of the said bipartite settlement puoted hereunder:—

- That instead of any ad hoc arrangement on profit-sharing bonus for the years 1962-63 and 1963-64, the parties herein make this agreement in full and final settlement of the aforesaid issues.
- 2) That the Company agrees to pay profitsharing bonus for the year 1962-63 an amount equivalent to one month 25 (twentyfive) days' basic wages of the aforesaid year.

The advance of six weeks basic wages already made to the workmen against their claim for profit-sharing bonus for the year 1962-63 will be adjusted against the said bonus and the balance of 10 days basic wages existing at the relevant period will be paid to them. It may also be mentioned that the payment of one month 25 days is an addition to one month bonus paid for the year 1962-63, vide Company's Office Note No. GH|GM|ON|18, dated 27th September 1963.

- If the said advance of six weeks' basic wages has been recovered from any workmen due to his retirement or otherwise that workmen also will get the bonus as declared above for the year 1962-63.
- (3) The Company will pay the profit-sharing bonus equivalent to one month 25 (twenty-five) days' basic wages to all the workmen of the Company for the year 1963-64 over and above one month's bonus already declared by the Company, vide their Office Note No. GH|GM|ON|188, dated 12th September 1964 and the workmen will accept the same in full and final settlement of their claim for profit-sharing bonus for the year 1963-64. This settles all the disputes and claim in respect of bonus of whatsoever nature up to year 1963-64.
- (4) That the parties herein will file a joint petition of compromise before the Third Industrial Tribunal in terms of this Agreement and pray that an award be passed in terms of said compromise petition for the year 1962-63
- (5) That the question of bonus thereafter, i.e., after 1963-64 will be decided as per provision of the proposed enactment following the recommendations of Bonus Commission.
- 4. That this joint petition is in terms of clause 4 of the above bipartite settlement, dated 2nd October 1964.

It is humbly prayed that Your Honour would be pleased to make an award accordingly covering the issue of profit-sharing bonus for the year 1962-63, in terms of the above bipartite settlement.

And, for this act of kindness, the parties hereto, as in duty bound, shall ever pray.

28th December 1964.

Robin Chakrabartty,
Assistant Secretary,
Oberoi Grand Hotel Karmachari Union.
C. Green,
General Manager.
J. N. MANDAL,
Judge, Third Industrial Tribunal.
29-12-64.

### MEMORANDUM OF AGREEMENT

Name of the parties: (1) Oberoi Grand Hotel, 15 Chowringhee Road, Calcutta-13. (2) Workmen of Oberoi Grand, represented by Oberoi Grand Hotel Karmachari Union, 249 Bepin Behari Ganguli Street, Calcutta. Representatives of the Company: Mr. P. Bhasin, Acting General Manager, Col. R. Bose, Personnel Manager, Mr. G. Daniels, Accounts Executive.

Representatives of the Union: Md. Hasib, General Secretary, Mr. R. Chakraborty, Assistant Secretary, Mr. K. N. Dutta, Member, Executive Committee, Mr. S. Bose, Member, Executive Committee, Md. Israil, Member, Executive Committee, Mr. Mani Mukherjee, Member, Executive Committee.

Short recital: The workmen have claimed through their Union four months' profit-sharing bonus for the year 1963-64 vide, Union's letter, dated 4th September 1964. The Company rejected the claim contending inter alia, that the workmen are not entitled to claim any bonus as profit-sharing in view of clause 27 of the agreement, dated 23rd January 1963.

A similar claim was made by the Union last year for profit-sharing bonus for the year 1962-63 and the Company refused to pay any such bonus on the ground stated above. The said dispute is now pending before the Third Industrial Tribunal, West Bengal, under Order of Reference No. 3969-I.R. IR 11L-60 63, dated 4th September 1964.

This year the dispute relating to profit-sharing bonus for the year 1963-64 has been taken up for conciliation by Shri H. M. Ghosh, Deputy Labour Commissioner, and in a Joint Meeting held on 28th September 1964 he suggested to make advances on the last year basis.

The parties thereupon decided to discuss the matter in their Consultative Committee meeting which was held on 29th September 1964. In the said meeting the Company conveyed its decision accepting the suggestion of the Conciliation Officer and presented a draft agreement on that basis. It was, however, suggested in the said meeting by the Union that instead of making payment on ad hoc basis to be adjusted afterwards either on the final decision of the issue now pending before the Third Industrial Tribunal or on the basis of proposed legislation on the recommendation of Bonus Commission, the issue on profit-sharing bonus be settled finally so that the peace in the industry is not disturbed.

On a consideration of the suggestion of the Union and in view of the recommendation of the Bonus Commission and also in view of the proposed legislation on this question, the Company has, however, without prejudice to its earlier contention against the workmen's claim for profit-sharing bonus agreed to the suggestion of the union for a final settlement of the issue on profit-sharing bonus for the year 1962-63 now pending with the Tribunal as well as for the year 1963-64.

In view of the above, both the parties herein settle the disputes for the year 1962-63 and 1963-64 on the following terms:

(1) That instead of any ad hoc arrangement on profit-sharing bonus for the years 1962-63 and 1963-64, the parties herein make this agreement in full and final settlement of the aforesaid issues.

- (2) That the Company agrees to pay profit bonus for the year 1962-63 an equivalent to one month 25 day; wages of the aforesaid year. The atof six weeks basic wages already and the workmen against their claim for sharing bonus for the year 1962-63 adjusted against the said bonus at balance of 10 days' basic wages extend the relevant period will be paid to the relevant period will be paid to the relevant period will be paid to the relevant period will be paid to the relevant period will be paid to the relevant period will be paid to the relevant period will be paid to the relevant period will be paid to the relevant period will be paid to the pay of one month 25 days is an addition to month bonus paid for the year like vide Company's office Note No GHG ON 18, dated 27th September 1963
- If the said advance of six weeks basic wages been recovered from any workman de his retirement or otherwise that work also will get the bonus as declared a for the year 1962-63.
- (3) The Company will pay the profitsh bonus equivalent to one month 25 basic wages to all the workmen of Company for the year 1963-64 over above one month's bonus already do by the Company vide their office Not GH|GM|ON|188, dated 12th September 1964, and the workmen will accept same in full and final settlement of the claim for profit-sharing bonus for the 1963-64. This settles all the dispute claim in respect of bonus of whats nature up to year 1963-64.
- (4) That the parties herein will file a joint tion of compromise before the Third I trial Tribunal in terms of this agra and pray that an award be passed in of said compromise petition for the 1962-63.
- (5) That the question of bonus thereafter after 1963-64 will be decided as persion of the proposed enactment follows the recommendations of Bonus Communications

Dated Calcutta, the 2nd October 1964.

Representative of Employer:
R. Bose, Personnel Manager.
C. Green, General Manager.
Narayan Chandra Das Sharma, Advocate.

Representative of Uni-Robin Chakrabanty. Assistant Secretary J. N. MANDAL. Judge, Third Industrial Tribut 29-12-64.

> By order of the Govern S. C. MUKHERJEE. Asst. Secy.

22]

# The



THURSDAY, FEBRUARY 11, 1965

[SAKA 1886

# PART IC-Awards by Industrial Tribunals and Consumer Price Index

## GOVERNMENT OF WEST BENGAL

### LABOUR DEPARTMENT

### ORDERS

i-IR IR 13L-35/64.--12th January 1965.—
under the Government of West Bengal,
Department, Order No. 3642-I.R./IR/13L-34/
d the 19th August 1964, the industrial dispute
Messis The Indian Press (P) Ltd., 93A
talla Street, Calcutta-13, and their workmen
ited by the West Bengal Press Workers' and
les' Union, 84 1A Bepin Behari Ganguly
Calcutta-12, regarding the issue mentioned in
I order being a matter specified in the third
to the Industrial Disputes Act, 1947 (XIV
), was referred for adjudication to the Fourth
ial Tribunal;

whereas the said Fourth Industrial Tribunal binited to the State Government its award said industrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV 7), the Governor is pleased hereby to publish d award as shown in the annexure hereto.

### **ANNEXURE**

matter of an industrial dispute between Messrs. he Indian Press (P) Ltd., 93A Dharamtalla

Street, Calcutta-13, and their workmen represented by the West Bengal Press Workers' and Employees' Union, 84/1A Bepin Behari Ganguly Street, Calcutta-12. (Government Order No. 3642-IR, dated the 19th August 1964.) (VIII-229/64.)

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present

Shri R. BHATT ACHARYA, Judge, Fourth Industrial Tribunal

This is a reference under section 10 of the Industrial Disputes Act arising out of Government of West Bengal, Labour Department, order No. 3642-I.R./IR/13L-34/63, dated 19th August 1964, over a dispute between Messrs. The Indian Press (P) Ltd., 93A Dharamtalla Street, Calcutta-13, and their workmen represented by the West Bengal Press Workers' and Employees' Union, 84/1A Bepin Behari Ganguly Street, Calcutta-12. The issue mentioned in the order of reference is as follows:

Whether Shri Purna Chandra Ghosh is entitled to any retiral benefit in respect of his service prior to 1946? If so, what should be the nature and quantum of this benefit?

Both the parties submitted their respective written statements. Today was fixed for hearing. Shri Biswanath Ash, the learned Advocate on behalf of the workmen, in his usual fairness admitted that there was no legal basis for any claim in this case and appealed to the Tribunal for granting of some exgratia payment to the workman Shri Purna Chandra Ghosh without creating any precedent. I asked Shri Mukherjee appearing on behalf of the Indian Press (P) Ltd. whether his client was prepared as a matter of grace and out of sympathy to grant some amount to the workman in question. The Secretary of the Company very kindly agreed to offer a sum of Rs. 70 (rupees seventy only) as ex-gratia payment without admitting the claim of the workman. The parties thereafter filed a joint petition of compromise and it was agreed by both the parties that an award might be passed in terms of the said petition. I have considered the petition and hearing the parties I find that the compromise is legal and voluntary. As prayed for by the parties, I pass an award in terms of the joint petition of compromise filed today which shall form part of the award as Annexure "A.

> R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 30-12-64.

Dictated and corrected by me. R. BHATTACHARYA, Judge.

### Annexure "A"

By Biswanath Ash, Advocate for the Union. 30-12-64.

B. K. Mukherjee, Labour Adviser, Association of Muster Printers. 30-12-64.

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 30-12-64.

In the matter of Government of West Bengal, Labour Department, Order No. 3642-I.R. IR/13L-34/64, dated 19th August 1964

### And

In the matter of an industrial dispute

### Between

The Indian Press (P) Ltd., 33A Dharamtalla Street, Calcutta-13

And

Their workmen, represented by the West Bengal Press Workers' and Employees' Union, 84A B. B. Ganguly Street, Calcutta-12.

The humble joint petition of the parties— Most respectfully sheweth:

1. That the dispute has been amicably settled between the parties on the following terms, namely: That the employers having kindly offered as a

gesture of good will, out of humidnit pay the sideration, to workm. Purna Chandra Ghosh, a (rupees Rs. 70 seventy only without creating any preceder the workman himself and the Union ing I im having accepted it, there is n subsisting between the parties and a in the present reference are hereby

1

It is, therefore, humbly prayed that  $Y_{\text{Out}}$  would be pleased to make an award in ten incorporating the instant joint petition of it hereto.

And, for this act of kindness, as in duy your petitioner shall ever pray.

30th December 1964. For the Union:

Purna Ch. Ghosh,

30-12-64.

Anil Bose, Secretary, West Bengal Press Workers' and Employees' Union.

30-12-64.

For the Company
S. N. Chatterjee, Sec
The Indian Press (Fig.

By order of the cioner S. C. MUKHERJI.E. Assil

No. 146-I.R. |IR|11L-312(A)|62.—12th In 1965.—Whereas under the Government of Bengal, Labour Department, Order No 634 IR|11L-312(A)|62, dated the 7th November 1 the industrial dispute between Messrs. Volsa Hide Road, Kidderpore, Calcutta (Head 054 Netaji Subhas Road, Calcutta-1), and their was represented by Voltas & Volkart Employee 8 Netaji Subhas Road, Calcutta-1, regarding the mentioned in the said order being a matter 19 in the third schedule to the Industrial Disputs 1947 (XIV of 1947), was referred for adjudical the Third Industrial Tribunal;

And whereas the said Third Industrial Tribus submitted to the State Government its award 6 said industrial dispute;

Now, therefore, in pursuance of the provision 17 of the Industrial Disputes Act. 1945 of 1947), the Governor is pleased hereby to put the said award as shown in the annexure hereby

### **ANNEXURE**

In the matter of an industrial dispute between N Voltas Ltd., Hide Road, Kidderpore, Ca (Head Office: 8 Netaji Subhas Road, Calor

d their workmen represented by Volta's & Volatt 1 mployees Union, 8 Netaji Subhas Road, dcutt.rl (Case No. VIII-178 of 1962.)

# RE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

ırı J N MANDAL, Judge, Third Industrial Tribunal

he Union. Shri Patit Paban Pathak.

he Company: Shri R. Goswami, Officer of dessrs. Bengal Chamber of Commerce & Indusry and Shri Nalini Mohan Das Gupta, Advocate.

### **AWARD**

order No. 6241-I.R.|IR|11L-312(A)|62, dated pth November 1962, the Government of West al. in the Labour Department, referred under on 10 of the Industrial Disputes Act, 1947, the strial dispute between Messrs. Voltas Ltd., Hide il kidderpore, Calcutta (Head Office: 8 Netaji kidderpore, Calcutta (Head Office: 8 Netaji kidderpore, Calcutta (Head Office: 8 Netaji kidderpore, Calcutta (Head Office: 8 Netaji kidderpore, Calcutta-1), and their workmen represal by Voltas & Volkart Employees' Union, 8 in Subhas Road, Calcutta-1, regarding the matter fitted in the schedule, to the Third Industrial lunal, constituted under section 7A of the Indus-Disputes Act, by Notification No. 808-I.R.|IR| 257, dated the 11th March 1957, for adjudication.

### Issue

the proposed increase in working hours and adment of holidays in the Hide Road establishat of the Company justified? To what relief, if the workmen are entitled?

This is a reference under section 10 of the Indusl Disputes Act, received from the Government of st Bengal, for adjudication of an industrial dispute sting between Messrs. Voltas Ltd., Hide Road, Iderpore, Calcutta (hereinafter be referred to as the mpany), and their workmen represented by Voltas Volkart Employees' Union, 8 Netaji Subhas Road, leutta-1 (hereinafter be referred to as the Union).

Immediately after receipt of the reference, both thes were summoned to appear and present their pective cases, which they did, and on completion the preliminary steps, the case was heard at length. It is a length to the preliminary steps and the preliminary steps are examined on both sides and the steps are examined on both sides and the steps are examined on both sides.

The Union's case is that the Company is a Public mited concern incorporated under the Indian Comnies Act and was brought into existence in 1954 amalgamation of two reputed concerns, viz., essrs Volkart Brothers and Tata Sons Ltd., and at the Company carries on extensive business of port (marketing, engineering, manufacturing, serung, etc.) and is a premier concern in the line of trade It has been regularly earning profits, the amount of which raised from Rs. 15 lakhs in 54 to Rs. 73 lakhs in 1961. After incorporation 1954 the employees of the Company continued to

be governed by the same service conditions as prevailing under the Volkart Brothers and it was the longstanding practice with the Company to discuss periodically with the Union the service conditions, benefits and amenities of the workmen before implementation of any step. But sometimes after amalgamation the Company refused to take an aid of the consultation machinery and started to take steps arbitrarily without any discussion or consultation with the Union representatives. In this direction the Company suddenly started taking action by giving a notice of change on 12th July 1962 under section 9A of the Industrial Disputes Act proposing to increase the working hours from 361 to 45 per week, and also to reduce the number of holidays from 21 to 10 per year in respect of about 400 workmen employed in Hide Road establishments of the Company. In the Hide Road the Company runs a factory, a service station, godown and warehouses. By the proposed change, the workmen of the spare parts sales section of the Hide Road establishments will not be affected. Those workmen are excluded from the operation of the proposed increased hours of working and the reduced number of holidays. The Company has sought to introduce the changes in utter disregard to the age-long practice and without any consultation or discussion with the consultation machinery. The proposed changes will be highly prejudicial to the interest of the workmen and hence the workmen through their Union immediately lodged a protest with the Company for taking such an arbitrary step to change the service condi-tions of the workmen. But the Company remained adamant. Hence the dispute was raised.

The Company in its written statement has admitted that it is a Public Limited Company incorporated under the Indian Companies Act and was brought into existence in 1954 by amalgamation of two well-known firms of Messrs. Volkart Brothers and Tata Sons Ltd., and it has further admitted its uninterrupted progress and making of profits more and more every year of its existence. It has, however, denied its unsympathetic attitude towards the employees and non-implementation of the recommendations of the consultation machinery. It further admits the notice of change under section 9A of the Industrial Disputes Act proposing to increase the working hours from 36½ to 45 per week and to reduce the number of holidays from 21 to 10 per year in respect of the employees of the Hide Road establishment with the exception of the workmen working in the spare parts sales section of the said establishment. Its contention is that for administrative convenience and to cope with increased volume of work the changes have been proposed. All other allegations have been denied.

### Decision

Admittedly the Company under its present name and style was formed in 1954 by the amalgamation of two big and reputed concerns like Messrs. Volkart Brothers and Tata Sons Ltd. The Company has got branches in various parts of India,—Bombay, Ranchi, Jamsedpur, Tatanagar and other places. The Head Office of the Calcutta branch of the Company is located at 8 Netaji Subhas Road, Calcutta-1. The Company has not denied its uninterrupted progress and prosperity as contended by the Union in paragraph 4 of the written statement, wherein it has stated that the Company's net profits after deduction of

taxes rose from 15 lakhs in 1954 to 73 lakhs in 1961. The profit is mounting up every year. The Company's house magazine "We" (Ext. 3) will show that the profit further increased in the year 1962-63 to Rs. 85 lakhs (see page 23 of the magazine). That was the net profit earned by the Company in that year atter provision for income tax and super tax. The net profit prior to taxation was amounting to Rs. 1 crore 79 lakhs. The Company has got its factory, service station, godowns and warehouses at Hide Road, Kidderpore, Calcutta, and they are collectively called Hide Road establishments. The Company gave a notice of change on 12th July 1962 under section 9A of the Industrial Disputes Act proposing to increase working hours from 361 to 45 per week and to reduce the number of holidays from 21 to 10 per year in respect of the workmen engaged in the following departments, viz. (a) Mechanical Service, (b) Agriculture Construction Equipment Service, (c) Godown and Warehouses, but excluding spare parts sales section. Exhibit A is copy of the said notice of change. There is another department known as Air Conditioning|Refrigeration Service included in the Hide Road establishments but the workmen engaged in that department have been working 45 hours per week from before. The workmen of that section are affected only by the proposed reduction in the number of holidays in a year. The spare parts sales section which is another department included in the Hide Road establishments is excluded from the operation of the proposed changes in hours of work and the number of holidays. The workmen of that department remained unaffected. In other words, they will be working 361 hours per week and will be enjoying 21 days' holidays as before along with the employees of the Company working in the Head Office of the Calcutta Branch situated in the Dalhousie Square area. The Air Conditioning Refrigeration Service is the only department where the existing working hours has been 45 hours per week, but they have been enjoying 10 paid holidays and 16 half holidays every year. The Company has proposed to reduce the number of holidays in respect of all the departments in the Hide Road establishments excepting of course, the spare parts sales section to 10 days only per year. It is not that the Company has proposed the same working hours and the same number of holidays for the whole of the Hide Road establishments. The Company has, of course, contended that the change in the working hours has been proposed with a view to have uniform working hours for all the departments in the Hide Road establishments. But it is admitted by the Company that the workmen of the spare parts sales section are excluded from the operation of the proposed changes in the working hours and the paid holidays to be observed in a year. They will be enjoying 21 days' paid holidays in a year and will be working 361 hours per week as has been the practice from the very beginning, i.e., since 1938. The Company has not assigned any reason for the proposed changes in the notification Ext. A. But from the subsequent correspondence of the Company it appears that the proposed change in the working hours is with a view to introduce uniform working hours in the Hide Road establishments [vide Ext. C and 1(b)]. The Union's contention is that the Company with a mala fide motive has given the notice of change proposing to reduce the number of

holidays from 21 to 10 per year and to increase working hours from 361 to 45 per week. further contended that the Company faced we charter of reasonable demands of the working the question of retrenchment of a good number temporary workers serving as such for a lung without being made permanent has taken this a as a counter-blast. Admittedly the workmen d Company submitted a charter of demands the their Union to the Company on 16th January (vide Ext. 5) claiming revision of the wages of categories of employees. It also included by other demands of the workmen. There are as as 29 items included therein. The Company of to the Union's charter of demands was reco shortly before the issue of the notice of change is section 9A of the Industrial Disputes Act property to increase the working hours and to reduce number of holidays. Exhibit C is the reply de 28th of April 1962. In this reply some him. given of the proposed changes in the working ha with a view to make the working hours uniform me entire Hide Road establishments. But I have alter pointed out that there was no uniform working h proposed for all the Hide Road establishments workmen engaged in the spare parts sales we were excluded from the operation of the prochanges. They were allowed to remain in the ledged position along with the employees, work the Head Office situated at 8 Netaji Subhas Calcutta-1. The Company not only received charter of demands sometimes before this made Ext. A but also faced another demand of the land It is admitted by Company's witness Ship Sa Surja Dey that Union raised the question permanency of the temporary workmen in the emili of the Company. According to him the number such workmen was about 60 but according wf Union there are about 200 temporary workmen s in spite of their service for long have not been m permanent. Admittedly that dispute has since b referred to this Tribunal for adjudication and a not yet reached the stage of hearing. Be that may, the fact remains that notice of change usection 9A of the Industrial Disputes Act (Ex was given by the Company sometime after har received the charter of demands Ext. 5 from the U and after the dispute on the question of perman of a large number of temporary workmen in employ of the Company was raised. Therefore difficult to brush aside the Union's contention unsubstantial. At the time of hearing of the some attempt was made on the part of the Conto show by adducing oral evidence that the Cor had to introduce the uniform working hol increasing the hours of work from 36½ to 4 week on the pressing demands of the customers. evidence on this point is that of the Company's warm No. 2 Shri N. Bala Krishnan who is Area Serve Manager of Earth Moving, Mining and Agricultural Division. His evidence is that the customers or complained to him for shorter working hours in Service Stations and he too reported the complaint orally to the Head Office, and at the same time report ed to the Head Office that there has been congest of work in his Division due to shorter working hou Strangely enough he cannot produce a scrap of par-

the alleged complaints and his report to the the. He is an ex-army man and his educapalification is that he is a Matriculate. It is to give credence to his oral evidence uned by any document whatsoever which is ordiapected in a case of this nature as alleged by herefore, this belated story of the Company substantiated by any satisfactory evidence.
disputed that Air Conditioning Refrigeration Section was working 45 hours per week from inception, i.e., from 1936 or 1938, and the section was all along working 36½ hours the two sections were located side by side sly in the same premises in Jackson Lane in ise Square area. There was no difficulty or nience complained of prior to the serving of rter of demands by the Union in 1961. It is er the receipt of the charter of demands Ext. 5 ipany took it into their head to centralise and all the Service Stations and godowns and ises in the factory premises at Hide Road, ore, which is at the outskirt of the city. very clear from the correspondence that followr submission of the charter of demands (Ext. appears from the evidence on the record that sly the Company was implementing the recomions of the Consultation Committee comprising representatives of the employers and all the es on the questions of wage rates, service ms and amenities and privileges of the work-But the Company avoided the consultation ery since the last charter of demands was Ited by the Union on 16th January 1961, and uently when a further dispute was raised on the on of permanency of about 200 workmen workt long as temporary workers under the Company it being made permanent. The Company has lenied the existence of the consultation There is also document to show its ice Company's letter Ext. 1(a) goes to show in Union used to furnish names of the members enting the workmen to the Consultation Com-. The Company by this letter acknowledged mes of the workmen's representatives furnished Union. Immediately after the notice of change section 9A of the Industrial Disputes Act (Ext. is given by the Company, the Union lodged a on the very next day to the Labour Commisby a letter Ext. 1(d) and workmen also immemet in a general meeting and unanimously d a resolution against the move of the Company ing to increase the working hours and to reduce mber of holidays [vide Ext. 1(e)]. It appears he Company's letter, dated 1st August 1962, sed to the Assistant Labour Commissioner [Ext. hat the Company in course of discussion with non agreed to consider the question of compenfor those workmen whose working hours were ed from 361 hours to 45 hours per week. In ne letter the Branch Manager has stated that the has rejected the proposed compensation to the en who are affected by the notice. But this ant of the Branch Manager does not appear to rect because the Union wrote to the Company on 30th April 1962 (vide Ext. C|1) enquiring ount of the compensation proposed to be given employees affected by the increased working proposed by the Company. But the Company of appear to have replied to this letter of the

Union nor there is any evidence to show that the Company ever enlightened or informed the Union about the compensation it proposed to offer to such employees. In a subsequent letter, dated 21st August 1962, the Company reiterated the same proposal almost in the same language but without expressing anything about the amount of compensation it proposed to offer to the workers who will have to work for more working hours than they have been working since inception of the establishments. The Company could well appreciate that the fatigue on the health of the workmen due to harder work for working longer time a day without a provision for proper nourishment and food which will undoubtedly affect their efficiency. Therefore, it seems the Company's good sense prevailed and there was a proposal for payment of compensation to those workmen who will be working more hours of work per week than at present. But this proposal, as it appears, did not take a concrete shape. Whatever may be reason at that time for not finalising the amount of compensation to be paid to the workmen who will be working during the increased hours of work, now it is time that in the common interest this matter should be settled immediately without loss of time. I may say here that for reasons to be stated hereafter I am inclined to increase the hours of work per week to some extent though not to the extent proposed by the Company, which, in my considered opinion will be too drastic a step at this point of time. It may be noted that on the eve of introducing the increased working hours as proposed in the Company's notice Ext. A the Company brought four or five workmen from their other branches in Bombay establishments and made them to work 45 hours per establishments and made them to work 45 hours per establishments. The week. This was done obviously with a motive. The Company's witnesses attempted to show that those workmen coming from Bombay are working 45 hours per week whereas local workmen have been continuing their old timings. The Company's witnesses could not offer any cogent reason for bringing those workmen from Bombay and employing them here in the Hide Road establishments. It is no knowing how long the said four or five workmen will work here. The Company has got to pay substantial amount of compensation to each of them. This is very clear from the document Ext. 1(g) which came from the General Secretary of the Employees' Union in Bombay. From this letter it appears that each of the workmen who came from Bombay to work here has been receiving more than 100 per cent. of their daily rate by way of compensation which goes by the name of daily "bhatta". One of them drawing a daily rate of Rs. 5.25 nP. is receiving as daily bhatta Rs. 7.50nP. Another workman whose daily rate is Rs. 3.65 nP. is getting Rs. 7 50 nP. as daily bhatta. Another man whose daily wage is Rs. 5.25 nP. is getting Rs. 7.50nP. as daily bhatta and so on. These payments of substantial amounts as compensation to the workmen have not been denied by any of the Company's witnesses. On the other hand, the extra payment in the name of bhatta is admitted. Therefore, it appears that some amount of discrimination will be there unless the local workmen who will be working longer period in the same establishments are not suitably compensated by additional remuneration. I have already observed that the Company agreed to pay compensation but the amount of which was not finally settled. In offering the compensation to the workmen for the

increased working hours and reduced number of holidays, the Company must see that the compensation to be paid to the workmen must be commensurate with the amount of labour and fatigue involved in the strenuous work for longer period and also take into consideration the prevailing position regarding food and other essential commodities. The efficiency of the workmen must not be allowed to be impaired due to harder work for a longer period without being provided with sufficient wherewithal to enable them to have proper food and nourishment specially at a time when it is the common knowledge that prices of essential commodities have gone very high. The Company, as I have already pointed out, is in a very sound financial position. It has been regularly earning profits and maintaining uniform progress. It is not denied that in the year of amalgamation the Company earned profit to the extent of Rs. 15 lakhs and it has gradually increased to near about a crore of rupees, as will appear from the Company's literature Ext. 3 (page 23). Therefore, financial resources of the Company cannot for a moment be denied or disputed. The workmen's contribution towards production and the resultant prosperity cannot also be denied. Therefore, the Company in all fairness do proper justice to their workmen with whom the Company has so long been maintaining cordial relations by settling disputes amicably through the Consultation Committee by coming to terms with the workmen as to what should be the fair and reasonable compensation to be paid to the workmen who will be affected by the increased working hours and reduced number of holidays. I have already observed that the workmen were not satisfied with their existing wage scales and other service conditions, so they submitted a charter of demands in 1961 (Ext. 5) for revision of wage rates and reconsideration of other amenities. Lastly, the wage rates were revised by agreement in 1957. Exhibit B is the memorandum of settlement to show that the wage rates of the different categories of workmen were revised in 1957. This fact also must not be lost sight of when the question of compensation be considered by the Company in consultation with the Union. The Company must have found good reasons in offering compensation to the workmen who will be working increased working hours and it found expression in the letters Exts. 1(d) and C|2 but according to the Company it was not accepted by the Union. But I have already found that there was no rejection of the offer by the Union. On the contrary, the Union enquired by a letter, dated the 30th April 1962 (Ext. C|1), about the quantum of compensation the Company proposed to pay to the workmen, to which there was no reply given by the Company. There is another important factor which has prompted me to come to the decision as to payment of compensation to the workmen who will be working for increased hours whereas side by side another group of workmen with equal remunerations will be working for 361 hours per week and will be enjoying 21 paid holidays in a year. It is admitted by the Company's witness No. 1 Shri S. S. Dey that the employees working in the Head Office at Netaji Subhas Road and also in other departments are transferable to the Hide Road establishments. That being the admitted position there is good reason for apprehension that any workman working in the Head Office or in the spare parts sales section and incurring the displeasure of the Company may be transferred to the Hide Road

establishments where the workmen will not to ing the benefits as before, e.g., there will working hours and lesser number of hold year. This apprehension will be minimise additional remuneration by way of special way compensation payable to the workmen who affected by the increased working hours and number of holidays in a year.

Therefore, in consideration of all the ab and reasons I am led to the conclusion Company must pay compensation or spec, to the workmen of the Hide Road establishing will be affected by the increased working h reduced number of holidays per year. The of compensation to be paid to the workmen the good sense and wise discretion of the Cor settle in consultation with the Union. I am to take this decision in consideration of the previously matters in dispute used to he settled by mutual agreement after conference representatives of the employers and the e who formed the Consultation Committee. I also documents before the Tribunal to she previously important issues were settled by agreements (vide Ext. 2 and Ext. B). It is evidence of Company's witness No. 3 Shr who has supported this fact and has said t once there was an award, otherwise all along have been settled by mutual agreements. Il the admitted position I do wish that the sam relations must be maintained not only in the interest but also in the interest of the nati whole. Therefore, I would be glad to see management would come to a mutual s with the Union in respect of a quantum of a tion to be paid to the workmen who will be by the increased working hours and reduced of paid holidays in a year. I have already m certain guiding factors for the assessment of sation or extra wages. The management st it within two months of the publication of the failing which it will be open to the work proceed in accordance with law.

Now, I proceed to consider the question the working hours in the Hide Road establ other than spare parts sales section. The ( has sought to increase the working hours h to 45 per week. The workmen involved different categories including clerks, subordina mechanics and other operatives. Admitted Air Conditioning Refrigeration Service Sect workmen have been working 45 hours per we its very inception in 1938. The godown section from supply of stores is taken is admittedly 36½ hours per week without much inconv There is no evidence to show that proceed when the Air Conditioning/Refrigeration Section and the Godown were located in Lane in Calcutta-1 there was no of of inconvenience or difficulties. It is, true that with the increase in the of work in the Service Stations, the Section must remain open for a longer period t hours per week. I have already evidence of the Company's witnesses who at to make out a case that customers sometime plained of shorter working hours but I haw them without substance. No such written of

ic shown or no report on the alleged complaint er sent to the Head Office. It may, however, that there are several competitors in the so the customers instead of complaining may heir works done by some other concern. only witness who happens to be the Secretary Union had to admit that the volume of work nsiderably increased and it is in the evidence npany's witness No. 1 that in Agriculture and uction Equipment Service Section the work has increased. It is also admitted that there is and stores for all service sections. Therefore, estrable that there should be simultaneous comment of work in all sections, so that the service may not experience any difficulties in getting from the godown sections. It is admitted that r Conditioning Refrigeration Service Section has the very beginning working from 9 a.m. ore, I am of opinion that all the sections should work at 9 a.m. There is evidence to show reviously Volkart Brothers had the monopoly tain business but now there are many competitors market. So the Company in order to compete others in the field of similar activities must be cing more with the help of efficient hands and duce more there must be working for more than before but not exceeding the hours presby law. It is admitted by the Union Secretary xcepting the godown section the rest of the estabents are registered under the Factories Act. The rany has not attempted to increase the working in excess of what is provided in the Factories It is also not disputed that the working hours ned unchanged for many years although there een change of busines outlook and business tion in the country and we must have our country trially developed and in that direction we must a move though not abruptly and hastily without g into consideration the consequences that might from the hasty and drastic steps. If our induscan produce more not only there will be more for the industry but the country will also be fited and the workmen will also be better off. will be getting more wages and more bonus, r facilities and amenities. So far as this concern ncerned, it is admitted that it is the best distributor e world, in respect of certain machineries manured This will also appear from the document 3. Therefore, this particular industry will help country to earn more foreign exchange for our try's benefit and development. Therefore, the of the hour is to increase in the productivity. r to produce more there must be more working s within the limits fixed by the law of the land the maximum prescribed limit must not be hed abruptly without taking into consideration the r circumstances and prevailing conditions and of general health of the working class and the need eisure in workmen's life. Therefore, to ensure strial peace and cordial relations between the lover and the employees I am not in favour of ducing drastic changes all on a sudden. I, efore, for the reasons stated above, consider that working hours should be 42 hours per week. The k in all sections should commence at 9 a.m. on he six working days. On week days the timings be from 9 a.m. to 1-30 p.m. and from 2 p.m. to m. There will be half an hour's recess from 1-30 to 2 p.m., and on Saturdays the working hours be from 9 a.m. to 1-30 p.m. without any break.

On question of paid holidays the Company has sought to reduce the number to 10 in a year. Admittedly the number was 21 days a year. I have given an anxious and careful consideration to the drastic reduction of holidays proposed by the Company and I am unable to persuade myself to accept the drastic reduction of holidays all at once. The Hon'ble Supreme Court in two important decisions, one reported in 1963(I) L.L.J. 543 and the other reported in 1964 (I) L.L.J. page 12, has found in favour of reduction of paid holidays to 16 in a year. I respectfully accept the principle and accordingly decide that the number of paid holidays should be 16 days in a year instead of what the Company proposed in their notice of change under section 9A of the Industrial Disputes Act (Ext. A). The sixteen days to be actually observed as holidays will immediately be fixed by the Company in consultation with the Union.

This is my award.

Dictated and corrected by me.

J. N. MANDAL, Judge

> JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 30-12-64.

> > By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 194-1.R./IR/11L-209 64. 13th January 1965. - Whereas under the Government of West Bengal Labour Department, Order No. 3430-1.R./IR/11L-209/64, dated the 6th August 1964, the industrial dispute between Messrs. The Himalayan Optical Co., 301B Bipin Behari Ganguly Street, Calcutta-12, and their workmen represented by Optical Workers' Association, 19/2A Pitambar Ghatak Lane, Calcutta-27, regarding the issue mentioned in the said order being a matter speicfied in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal:

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of an industrial dispute between Messrs. The Himalavan Optical Co., 301B Bipin Behari Ganguly Street, Calcutta-12, and their workmen represented by Optical Workers'

Association, 19 2A Pitambar Ghatak Lane, Calcutta-27. (Government Order No. 3430-I.R./IR/11L-209 64, dated the 6th August 1964.) (Case No. VIII-211/64.)

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

This industrial dispute between Messrs. Himalayan Optical Co., 301B Bipin Behari Ganguly Street, Calcutta-12, and their workmen represented by Optical Workers' Association, 19/2A Pitambar Ghatak Lane, Calcutta-27, was sent to this Tribunal under section 10 of the Industrial Disputes Act for an adjudication on the following issue:

Whether the dismissal of Shri Mohan Lall Rathore is justified? What relief, if any, is he entitled to?

After due notice the parties appeared in this case and submitted their written statements. Seventh January 1965 was fixed for filing documents by the parties. Today a joint petition of compromise has been filed by the parties stating that the disipute has already been amicably settled between the parties on the terms stated in the petition. I have considered the petition and I find that the compromise is voluntary, reasonable and legal, and, as prayed for by the parties, I pass an award in terms of the settlement contained in the petition which shall form part hereof as Annexure "A".

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 6-1-65.

### ANNEXURE "A"

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute under the Government of West Bengal, Labour Department, Order No. 3430-I.R./IR/11L-209/64, dated 6th August 1964

### Between

Messrs. Himalayan Optical Co., 301B Bipin Behari Ganguly Street, Calcutta-12

### And

Their workmen represented by Optical Workers' Association, 19/2A Pitambar Ghatak Lane, Calcutta-27.

The humble joint petition of the parties abovenamed—

Most respectfully sheweth:

1. That the above matter is pending adjudication before this Hon'ble Tribunal.

- 2. That the matter under dispute  $j_i$  settled amicably between the patries, out of
  - 3. That the terms of settlement are:
  - (a) The Company has paid workmen Shri Lall Rathore and has accepted R. 2 (rupees two hundred and twenty-hi in full and final settlement of claims against and dues from the C including the claim of reinstatemen
  - (b) That Shri Mohan Lall Rathore shall n any claim whatsoever against the Ca after the aforesaid payment und above.
- 4. That in view of the above settlemen parties do not desire to proceed further a matter.

In the circumstances it is humbly prayed the honour may kindly be pleased to approve the terms of settlement and pass an award in te this petition of compromise.

And for this act of kindness, your petition in duty bound, shall ever pray.

On behalf of

Himalayan Optical Co.:
Mannalal Binani,
Partner.
5-1-65.
T. K. Jagadeesh,
Advocate.
5-1-65.

Calcutta, the 5th January 1965.

For Optical Workers' Associ S. N. Roy Choudh President. Illegible (in Hr (Mohan Lall Ra Cocerned work

R. BHATTACHARI Judge, Fourth Industrial Trib 6-1-65.

By order of the Govern S. C. MUKHERJEE, Asst

No. 144-I.R./IR/4L-37/63.—12th January 1963. Whereas under the Government of West Bestabour Department, Order No. 499-I.R. IR 37/63, dated the 8th February 1964, the industrial dispute between Messrs. Sky Plavets. If Mahatma Gandhi Road, Calcutta-7, and their with men represented by the Barrabazar Jamadar Sa 90 Lower Chitpore Road, Calcutta-7, regarding issues mentioned in the said order being masspecified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred adjudication to the Fourth Industrial Tribunals.

whereas the said Fourth Industrial Tribunal mitted to the State Government its award said industrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV), the Governor is pleased hereby to publish award as shown in the annexure hereto.

### **ANNEXURE**

matter of an industrial dispute between srs. Sky Players, 134/1 Mohatma Gandhi d, Calcutta-7, and their workmen resented by the Burrabadar Jamadar Sangh, Lower Chitpore Road, Calcutta-7. (Governat Order No. 499-I.R., dated 8th February 1) (Case No. VIII-38/64.)

# EFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

e Union: None.

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e Company: Shri K. N. Tripathi.

reference under section 10 of the Industrial es Act arises out the Government of West Labour Department, Order No. 499-I.R./IR/63, dated 8th February 1964. The parties are Sky Players, 134/1 Mahatma Gandhi Road, a-7, and their workmen represented by the azar Jamadar Sangh, 90 Lower Chitpore Road, a-7. The issues are as follows:

Grades and scales of pay.

Dearenss allowance

ter on filed written statement but the Union that first file any written statement. However, uently the Union was allowed to file the statement. 4th September 1964 was fixed ring of the case. Ultimately, it was adjournable to the September 1964. There were some iments and today was fixed for final hearing. It may be suffered to the Union at first. Subsequently, Shri Roy, Advocate, appeared though without the subsequently of the Union at first. Subsequently, Shri Roy, Advocate, appeared though without the subsequently of the Union. It was the subsequently of the Union. It is took up the case and heard it ex-parte. Impany examined R. L. Agarwal as O.P.W. I. Idence is that there are 56 employees in the my, that these employees are not members of 100n, not to speak of Burrabazar Jamadar that they are not interested in the present and that they are not interested with the service ons of the Company.—I have also perused the titions marked Exts. A and A/I, filed by the oups of the employees and I find that they are terested in this reference and that they are dwith the present service conditions of the my. The Company in its written statement used the status of Burrabazar Jamadar Sangh

to represent the workmen of the Company. The nature of the dispute has also been challenged. From the evidence I am satisfied that the Burrabazar Jamadar Sangh has no authority to represent the workmen of the Company, that the workmen of the Company are not interested in the present disputes and that the present disputes are not industrial disputes according to the provisions of the Industrial Disputes Act. In this view of my findings, the reference is not maintainable, I have no jurisdiction to decide the present dispute.

In the result, the instant reference is rejected.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 5-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 143-I.R./IR./8L-8(A)/64. -12th January 1965. —Whereas under the Government of West Bengal, Labour Department, Order No. 1430-I.R. IR/8L-8(A)/64, dated the 9th April 1964, the industrial dispute between Messrs. Luxmi Naram Cotton Mills Ltd., P.O. Rishra, district Hooghly, and their workmen represented by Luxmi Naram Cotton Mills (No. 2) Workers' Union, 49A N. K. Banerjee Street, Rishra, Hooghly, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Luxmi Narain Cotton Mills Ltd., P.O. Rishra, district Hooghly, and their workmen represented by Luxmi Narain Cotton Mills (No. 2) Workers' Union, 49A N. K. Banerjee Street, Rishra, Hooghly. (Case No. VIII-104/64.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri P. BASU, Bar-at-law, Judge, Sixth Industrial Tribunal.

### Appearances:

For the Company: Shri Satish Sen, Advocate.

For the Union: Shri Biswanath Ash, Advocate.

The Labour Department, by Order No. 1430-I.R./IR/8L-8(A)/64, dated the 9th April 1964, had referred the industrial dispute between Messrs. Luxmi Narain Cotton Mills Ltd., P.O. Rishra, district Hooghly, and their workmen represented by Luxmi Narain Cotton Mills (No. 2) Workers' Union, 49A N. K. Banerjee Street, Rishra, Hooghly, to this Tribunal for adjudication.

#### Issue

Is dismissal of Shri Purna Chandra Routh justified? To what relief, if any, is he entitled?

### **AWARD**

The workman Shri Purna Chandra Routh is a permanent doffer in the Ring Frame Section in the "C" shift of Messrs. Luxmi Narain Cotton Mills Ltd., Rishra, Hooghly, and is an active member of the Union. In June 1963, there was an agitation of the doffers along with other workers on certain general issues in which Shri Routh is alleged to have taken a leading part. On account of the activity of Shri Routh in connection with the agitation, he has been singled out for victimisation by the Company. It is said that on 23rd July 1963, Shri Routh was served with a charge-sheet containing false charges to which he gave pertinent reply. He was again charge-sheeted on 25th July 1963 on false allegations and Shri Routh also submitted his reply thereto on 28th July 1963. Thereafter, there was a sham enquiry by the Company, and the Company had dismissed Shri Routh by the letter, dated 5th August 1963. There had been conciliation proceedings between the Union and the Company, but to no effect. The Union has prayed for an award for reinstatement of Shri Routh with full compensation for the period of forced unemployment and has also prayed for other reliefs.

The Luxmi Narain Cotton Mills Ltd. had denied the allegations made on behalf of the workmen. It is, however, not disputed that Shri Routh was a permanent doffer and was employed at the relevant period in the night shift, that the working hours of which are from 10 p.m. to 6 a.m., and that the two charge-sheets, dated 23rd July 1963 and 25th July 1963, respectively, were made. It is, however, alleged that on 21st July 1963 it was detected that Shri Routh and three other doffers had been sleeping while on duty with the result that, he could not attend to the urgent work of the machine, and the work was dislocated. This matter was reported to the Supervisor, Shri Satyabrata Choudhury, who in turn, reported the matter to the management for taking disciplinary action. Thereafter, a chargesheet was issued against all the four workmen, including Shri Routh, on 23rd July 1963, during their working hours in the night shift. After receiving the charge-sheet, Shri Routh became furious and when he came to know that the Supervisor was responsible over the issue of the charge-sheet, he came to the Supervisor and used abusive language, and even went to the length of threatening him with violence. Shri Satyabrata Choudhury reported the matter to the management and again another charge-sheet, dated 25th July 1963, was issued to Shri Routh who submitted his explanation to the charge-sheet, dated 25th July 1963 on 28th July 1963. Thereafter, the

notice of enquiry was issued and an eno actually held on 31st July 1963 in the pre Shri Routh. At the enquiry the Union repres including the Secretary were present Choudhury gave his deposition and was ful examined by the Union representative. Sh was also examined and only denied the cha did not examine anyone on his bela enquiring officer thereafter considered the and found that the charges have been pro had submitted a report on 2nd August 1% management considered the evidence on the of the enquiring officer and agreed with the of the enquiring officer and had decided in Shri Routh and accordingly by the letter, & August 1963, Shri Routh was dismissed. R the union activities, the Company says that knowledge whether Shri Routh was a memb Luxmi Narain Cotton Mills Workers' U regarding the enquiry, the Company denies enquiry was a sham one as alleged. It is there had been a proper enquiry and the of Shri Routh is justified and Shri Routh entitled to get any relief whatsoever.

### **Findings**

Before I proceed to discuss the question whether the dismissal of Shri Routh is just not, it is necessary to notice a submission with been made by the learned lawyer for the wd The learned lawyer had drawn my attention fact that there is no verification in the written ment submitted on behalf of Luxmi Naran ( Mills Ltd. He had urged that in the circums the statement made in the statement could taken into consideration by this Tribuna learned lawyer appearing on behalf of the a had pointed out that there is no provision m the verification of the written statement # the Company in the present case. It would from the West Bengal Industrial Dispute 1958 that there is no provision at all regard verification of the written statement submit behalf of the Company. It would appear section 11(3) of the Industrial Disputes Act Tribunal has got some power as vested in the Court under the Code of Civil Procedure, 1998. trying a suit, in respect of the following

- (a) enforcing the attendance of any person examing him on oath;
- (b) compelling the production of document material exhibits;
- (c) issuing commission for the examination witnesses:
- (d) in respect of such other matters as supprescribed.

This only defines the powers of the Tribunal provisions of the Civil Procedure Code of the written statement do not, therefore, apply to the written statement filed before Tribunal. In Rule 24 of the Rules, it has provided that in addition to the powers confident the Act on the Tribunal, the Tribunal shall in same power as are vested in the Civil Communication.

Procedure Code, 1908, when trying a suit in of the following matters, viz.:

liscovery and inspection;

granting of adjournments;

eception of evidence taken on affidavit; and the Tribunal may summon and examine any person whose evidence appears to it to be material.

are all the provisions and these certainly do w that the written statement submitted on of the Company should have contained the tion. In these circumstances, I cannot accept mission by the Learned Lawyer appearing for rkmen that as there is no verification in the statement submitted on behalf of the Comne Tribunal cannot take into consideration the nts made therein. It may be mentioned here is objection was raised at the time of the Learned Lawyer at the time of argument. ,

not disputed that Shri Routh worked as a ent dosfer of the Company, and had put in vears of service. It is further not disputed o charge-sheets, dated 23rd July 1963 and ily 1963, were issued to him. Regarding the sheet, dated 23rd July 1963, it is necessary sider whether the allegation of the Company at charge-sheet, dated 23rd July 1963, was as Shri Routh and other doffers were found g while on duty because this reference relates charge-sheet, dated 25th July 1963. It would cont to point out that sleeping while on duty isconduct on the part of the employee (Ford Company of India Ltd. versus Sahadeva d. 1952 L.A.C., 157). Of course, Shri Routh nied that he was actually found sleeping on n 21st July 1963. Regarding the charge-sheet, 25th July 1963, it is said that on receipt of ther charge-sheet Shri Routh became furious hen he came to know that Shri Chowdhury sponsible for the issue of the charge-sheet, he to the Supervisor and used abusive language en went to the length of threatening him with e. The Learned Lawyer appearing for the en had pointed out that P.W. 1 Shri Routh ated that the first charge-sheet was given to the Manager and that he did not know that Babu was responsible for giving of that charge-He had also argued that this evidence of Shri Routh should be accepted, and if this is ed then there is no reason why Shri Routh go to the Supervisor and use abusive language ven go to the length of threatening him with e. I do not think that the evidence of P.W. 1 outh that he did not know that the Supervisor esponsible for giving the earlier charge-sheet accepted. It is undisputed that O.P.W. 2 rata Chowdhury is a Supervisor and the 1an Shri Routh had worked under him as a Therefore, it is only probable that the lan should think that Satya Babu had been sible regarding the issue of the charge-sheet t him. On this point, O.P.W. 2 Satya Babu tated in his evidence that he went to the

r Officer at about 10-10 p.m. of 23rd July 1963 ad talked with him and came back at about p.m. His further evidence is that at about

10-30 p.m. Shri Routh came to him and enquired in an angry tone why he had been instrumental in submitting the charge-sheet against him, that he told Shri Routh that if the work is not done properly he had to make a complaint to the Management, that Shri Routh told him that he had gone to the extreme and he will be humiliated and that thereafter he had submitted a written complaint (Ext. C). This document substantially supports the evidence of O.P.W. 2. So far as this complaint (Ext. C) is concerned, it would appear that there is no serious cross-examination regarding the charge-sheet. O.P.W. 2 had said that he only came to know about the charge-sheet in the early hours of the morning of 23rd July 1963 (24th July 1963). It would, therefore appear that Satya Babu does not know of the previous charge-sheet, dated 23rd July 1963, and only came to know about it later. He however, said that he knows about the charge-sheet, dated 25th July 1963. In the circumstances, it appears to me that the submission of the Learned Lawyer for the workmen that Shri Routh did not know that Satya Babu had been instrumental in submitting the chargesheet and therefore, there could be no question of threatening or using abusive language to him, cannot be accepted.

I shall now turn to discuss the question whether there has been a proper and fair enquiry by the Management regarding the charge-sheet, dated 25th July 1964. Before I discuss this question, I would refer to some of the rulings to with my attention has been drawn by the Learned Lawyers for the workmen and the Company. It is unnecessary to refer to all the cases, because the principle had been firmly settled by the decisions of the Hon'ble Supreme Court. However, in the case reported in 1952 L.A.C., 490 (Buckingham and Carnatic Company Ltd. versus workers) it has been held that where there has been a dismissal for misconduct, if there is evidence to support the action of the Management, the Tribunal will not substitute his own judgment for the judgment of the Management. But the decision of the Management with regard to the charge of misconduct against an employee will not prevail if-

- (i) there is want of bona fides; or
- (ii) it is a case of victimisation or unfair labour practice, or violation of the principles of natural justice, or
- (iii) there is a basic error of facts, or
- (iv) there has been a perverse finding on the materials.

It is also laid down that the normal relief in case of wrongful dismissal is reinstatement and it is not correct to say that reinstatement is to be limited to the case of victimisation and unfair labour practices and that in all other cases the compensation should be the general rule. This case has been referred to in the case reported in 1953 L.A.C., 238 (Kanpur Electricity Supply Administration versus. Shri Jhakeri). It is further laid down therein that it would be wholly wrong for an Adjudicator to assume the functions of appellate Court, reviewing the evidence for himself. In the case reported in 1958(I), L.L.J., 260 (Indian Iron & Steel Company Ltd. versus their workmen), it has been held by the Hon'ble Supreme Court that in case of dismissal

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after enquiry for the domestic Tribunal, the Industrial Tribunal does not act as a Court of Appeal and substitute his own judgment for that of the management and it will interfere with such action of the management only on the following grounds:

- (i) when there is a want of good faith,
- (ii) when there is victimisation or unfair labour practice,
- (iii) when the management has been guilty of a basic error or violation of a principle of natural justice, and
- (iv) when on the materials, the finding is completely baseless or perverse.

These principles have been reiterated in the case reported in 1960 (II), L.L.J., 56 (Doom Dooma Tea Co. Ltd. versus Assam Chah Karmachari Sangha and another). In the case reported in 1962 (II) L.L.J., 772, it was observed by their Lordships of the Supreme Court that it is settled law that in dealing with the industrial dispute, the Industrial Tribunal would be justified in characterising the finding at the domestic enquiry as perverse only if it is shown that such a finding is not supported by any evidence or is entirely opposed to the whole evidence adduced before it. It was further laid down that in deciding the question as to whether a particular conclusion of fact was perverse or not, the Industrial Tribunal is not justified in weighing the evidence for itself and determining the question of the perversity of the view arrived at the domestic enquiry in the light of its own finding on the question of fact. In the case reported in 1961 (II) L.L.J, 686 (Calcutta Jute Manufacturing Co. Ltd. versus Calcutta Jute Manufacturing Workers' Union), their Lordships of the Supreme Court held that the workman had committed misconduct in preventing the superior officer, Supervisor from discharging his duties (of bringing to the notice of the management the wastefulness of the concerned workmen causing loss to the employer), even though the officer who was prevented was not the direct superior of the concerned workmen who are working in another department under another supervisor.

I shall now refer to the ruling reported in A.I.R. 1963 S.C., 1914-1963 (II), L.L.J., 367 (Sur Enamel and Stamping Works Ltd. versus their workmen), The learned lawyer appearing for the workmen had relied particularly on this ruling. In that case, it was held that if an industrial employee's services are terminated after proper domestic enquiry held in accordance with the rules of natural justice and the conclusions reached at the enquiry are not perverse, the Industrial Tribunal is not entitled to consider the propriety or correctness of the conclusions and that an enquiry cannot be said to have been properly held unless:

- (i) the employee proceeded against has been clearly informed of the charges;
- (ii) the witnesses are examined—ordinarily in the presence of the employee—in respect of the charges;
- (iii) the employee is given a fair opportunity to cross-examine witnesses;

- (iv) he is given a fair opportunity to witness including himself in his de he so wishes at any relevant matter
- (v) the enquiry officer records his finding the reasons for the same in his repo

It was further held that if there is no proper the order of dismissal can be set aside a tribunal can order reinstatement. So far as the is concerned, it would appear that whereas stated in the charge-sheet that the working guilty of wilful insubordination or disobedie was dismissed for causing damage to the proper in the circumstances, it was held that the charges was set aside. The present case is different as will appear from the discussion is

In the present case, there has been no displ Shri Routh had received the charge-sheet, dat July 1963, that he submitted his explanation charge-sheet, that he had received the ne enquiry, that he was present in the enquiry Union representative, and that he and other signed after the evidence had been recorded enquiry proceedings. It is further not disput after the close of the enquiry proceedings, the Officer had submitted his report of enquiry; management after perusing the report of enqu the relevant evidence came to the conclusion Shri Routh should be dismissed from service had accordingly issued the letter, dated 5th 1963, dismissing Shri Routh from service. T contention which has been raised before me learned lawyer appearing for the workmen is t charge as framed is too vague and accord could not be said that there was any fair i It was urged that the time of alleged occurrer name of the departmental superior who is all have been threatened and the name of the ment, had not been mentioned. Before I disci contention, I will point out that in the charge (Ext. A-1), it has been stated that the charge threatening any employee within the Mill p [section 14(c)(xxiv), section 13(c)(xxiv) appear an obvious mistake | and commission of act sub of discipline [section 14(c)(viii), section 13 being an obvious mistake]. It further appear Ext. A-1 that it has been said that it is report on 23rd July 1963 during his duty hours (14 10 p.m. to 6 a.m.) Shri Routh had threatened his superiors inside the department, and all shown disciplinary attitude. Of course, it i that the exact point of time when Shri Ro alleged to have been threatened one of his su is not mentioned therein. It is further true t name of Satya Babu who is admittedly a mental supervisor of the department to whit Routh is attached, does not also appear, bu clear from Ext. A that the department refer is a Spinning Department in the Ring Frame S I do not think that the charges as framed are too vague, and therefore, Shri Routh ha prejudiced in his defence at the time of enqu the written statement, which has been put behalf of the workmen, there is no allegate the charges are too vague and therefore Shri was prejudiced in his defence at the time of e The question of alleged vagueness of the char also not raised by Shri Routh or any of the representatives at the time of the enquiry.

me of hearing, P.W. 1 Shri Routh did not say as the charges are too vague, he could not stand the exact misconduct with which he has charged at the time of enquiry. It is only at ne of argument that the learned lawyer for the nen raised the question of vagueness of the les. In support of his contention, the learned r has drawn my attention to the reply to the es (Ext. B) submitted by Shri Routh on 28th July The reply only contains the general denial of legations and it is stated therein that the charges neen made maliciously and are untrue. At least Routh must have understood that one of the es was that he had threatened an employee n the mill premises. Apart from this, at the of enquiry, Shri Routh had stated (vide Ext. E) he had no talk whatsoever with Satya Babu on ate of occurrence. Accordingly, I overrule the ntion of the learned lawyer appearing for the

e next contention which has been raised by the ed lawyer appearing for the workmen before me it there was only the uncorroborated testimony tya Babu that he had been threatened by Shri ath. It is not for me to reappraise the evidence ich had been adduced at the time of the enquiry. ould only point out that apart from the evidence ich Satva Babu gave at the time of enquiry (Ext. there was also the complaint or report of Satya bu. dated 23rd July 1963 (Ext. C), in which it has m stated that Shri Routh behaved roughly and ted in a threatening tone, that as a result of the rge-sheet some persons would be molested outside la charge-sheet would not affect him and others any way, and it entirely depends for him and ers as to whether they would keep the job running. ore the enquiring officer, Satya Babu had stated t Shri Routh came to him and spoke in an agitated e as to why Satya Babu had been instrumental in ing the charge-sheet, that he told him that if there default in doing the work, he would be comed to inform the management, and if as a result, aplinary action is taken, Satya Babu cannot be med, that the workers must attend to their work, at he was then told that Satya Babu was going to extreme and hence he would insult him and that ereafter those persons began to argue with Satya bu and that when he asked them not to argue Ith him and to go away, they told him in an htated tone that if they wished they would do the ork and nothing will come out of the charge-sheet hich had been issued. Satya Babu had admittedly en cross-examined by P.W. 2. It would appear at the enquiry officer was fully satisfied regarding reat to Satya Babu inside the mill premises, and cordingly, submitted the report (Ext. K). I do not ree that the finding of the enquiry officer (O.P.W. 1) a perverse one. I do not think that there was ally any evidence regarding the other charge, viz., act subversive of discipline. In the Standing rders, it has been provided in section 14(c)(viii) at drunkenness, intoxication, riotous or disorderly haviour during working hours of the establishment any act subversive of discipline would amount to sconduct. It appears to me that the act must be act similar to the earlier acts mentioned in the anding Orders. In Ext. A-l, it has been stated at Shri Routh had shown an undisciplinary attitude. le learned lawyer appearing for the Company bmitted that speaking in an angry tone to the

superior officer could be regarded to be an undisciplinary attitude and undisciplinary attitude itself could be regarded as an act subversive discipline. 1 do how not sec alleged conversation in an angry tone regarding Satya Babu's action in the issue of the charge-sheet could be regarded to be undisciplinary attitude or an act subversive of discipline. It really comes to this that Shri Routh had threatened to assault Satya Babu and others outside the mill premises. This is the subjectmatter of the earlier charge which I have discussed. I do not agree that the same act of Shri Routh can be split up into two heads as has been sought to be done in the present case. In the report (Ext. K), there is no specific finding that Shri Routh is also guilty of an act subversive of discipline. Emphasis has been laid on the threat by Shri Routh to Satya Babu in the report. However, that may be, I do not think that the finding of the enquiry officer can be regarded to be perverse, or there has been any basic error. The learned lawyer has drawn my attention to the report where it has been stated that it was revealed and established by the statement of Satya Babu that Shri Routh had behaved roughly and threatened Satya Babu. The learned lawyer had submitted that it is not stated how it was revealed. I do not see the point in the argument of the learned lawyer. In the report (Ext. K), O.P.W. I referred to the evidence of O.P.W. 2 before the enquiry. The expression "revealed" may be a little unhappy, but the meaning is perfectly clear. The expression itself shows that the enquiry officer had relied on the evidence of Satya Babu. He was unable to accept the statement of Shri Routh at the time of enquiry that he had no talk with Satya Babu on the date of occurrence, namely, on 23rd July 1963. As I have mentioned above, apart from the evidence of Satya Babu, there was a report of Satya Babu on the very date. The contention, therefore, of the learned lawyer for the workmen, must be overruled.

The last contention which has been raised by the learned lawyer appearing for the workmen is that there has been victimisation of Shri Routh by the Company. It appears to me that there is absolutely no evidence regarding the alleged victimisation of Shri Routh by the Company. P.W. 1 Shri Routh had stated in his evidence that he had participated in a movement on behalf of the workers for a change of shift in June 1963 and that there had been no result at all so far as the movement was concerned, and the management had paid no heed. So far as the question of change of shift is concerned, P.W. 2 who is the Secretary of the Union of the workers, had stated that there was a movement for a change in shift in June 1963 and Shri Routh took a leading part regarding the night shift, that as a result of the movement undertaken by the Union, the rotation system was introduced and that the system of rotation was there long ago, but was stopped subsequently. Neither P.W. 1, nor P.W. 2 had stated that Shri Routh had been singled out for victimisation for participating in the movement for the change of shift. Exhibits D and E appear to show that Shri Routh who was working in "C" shift had subsequently worked in "B" shift. O.P.W. 1 and O.P.W. 2 had also not been asked any question as to whether Shri Routh had been singled out for victimisation due to the participation in movement for change in the shift. It appears to me that there might have been some agitation for changing the shift, but there is

nothing on the record to show that really any particular employee had been singled out for victimisation. It is admitted that the Union representatives who had participated in the enquiry are still in service of the Company. It was somewhat faintly submitted by the learned lawyer for the workmen that Shri Routh was assumed to be the weakest link and therefore might have been singled out for victimisation. In view of the fact that Shri Routh had been guilty of misconduct under the Standing Orders and also in view of the fact that the finding cannot be regarded to be perverse, I do not agree with the submission of the learned lawyer for the workmen that really Shri Routh was singled out for victimisation. This contention is also overruled.

In view of my findings, I have come to the conclusion that the dismissal of Shri Purna Chandra Routh is justified and legal and that Shri Routh is not entitled to get any relief.

This is my award.

Dictated and corrected by me.

P. BASU, Judge. 30-12-64.

> P. BASU, Judge, Sixth Industrial Tribunal. 30-12-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 252-I.R.|IR|10L-149(A)|64.— 19th January 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R.|IR|10L-97|62, dated the 6th August 1962 (hereinafter referred to as the said order), the industrial disputes between the employers of the Engineering Establishments mentioned in the list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand and their workmen represented by the Trade Unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Sushil Kumar Das, a workman of Messrs. N. V. Industries (P) Ltd., Raja S. C. Mullick Road, P.O. Garia, 24-Parganas, one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said company had dismissed the said workman concerned in such disputes;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the prove section 17 of the Industrial Disputes Act, 194 of 1947), the Governor is pleased hereby to the said award as shown in the annexure here

### **ANNEXURE**

In the matter of a complaint under section Industrial Disputes Act, by Shri Sushil Das, c|o Labanya Prava Dutta, Karun; Lane, Calcutta-41, against Messrs. N. V. tries (Private) Ltd., Raja S. C. Mullick P.O. Garia, 24-Parganas. (Case No 1964 under section 33A.)

BEFORE THE SEVENTH INDUSTRIA TRIBUNAL, WEST BENGAL.

### Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

## **AWARD**

This is an application under section 33A. Indiposition Disputes Act, by the employee, Shri Sushii k Das, against his employer Company, Messis Industries (P) Ltd., complaining of his alleged and wrongful dismissal from the Company's with effect from 4th January 1964 without any ror justification and in contravention of the religious provisions of section 33, Industrial Disputes during the pendency of the adjudication proceed of another dispute between the Company are workmen, referred to this Tribunal by Govern Order No. 3537-I.R., dated the 6th August 196.

The Company appeared and filed its written ment challenging the allegations made by the man. After necessary preliminary proceeding some adjournments, the case was finally fix hearing on 2nd January 1965. On that date parties filed a joint petition of compromise setting therein the terms upon which the dispute better had been settled and praying for a compromation award in the case on the said terms.

The terms of compromise appear to be lawful fair and I am satisfied that there has been a bona settlement of the dispute on those terms. Accordly, I would accept the compromise and make a promise award as prayed for.

In the result, I make a compromise award in the joint petition of compromise filed by the part on 2nd January 1965, a copy whereof is made a of the award as an Annexure.

S. K. RAY,
Judge,
Seventh Industrial Tribunal
5-1-65.

## ANNEXURE

ORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

atter of an industrial dispute under the runnent of West Bengal, Labour Department, r No. 3537-1.R., dated the 3rd June 1962(?)

#### And

tter of an application under section 33A of ndustrial Disputes Act, 1947

### And

ater of Sushil Kumar Das, c|o Labanya Dutt, Karunamoyee Lane, Calcutta-41—Ivant.

versus

lustries (Private) Ltd., Raja S. C. Mullick P O. Garia, district 24-Parganas—Opposite

mble petition of the applicant and the abovenamed—

cettuly sheweth:

at the above matter is fixed for hearing on he 2nd January 1965.

at the parties abovenamed at the parties abovenamed aloresaid matter in the rejudice to the preliminary objection raised onpony

he said applicant has settled the aforesaid matter anticably with the Company on payment by the Company all his wages in full and final settlement of all his dues.

he said applicant has no further any claim against the said Company as stated in his application under section 33A of the Industrial Disputes Act, 1947.

petrioners humbly pray that Your Honour leased to make an award under the aforesaid settlement.

our petitioners as in duty bound shall ever

luntar Dey. Company: Industries (P) Ltd. 2-1 65 Chatterjee, ocate 2-1-65

> Sushil Kumar Das, Applicant. 2-1-65.

S. K. RAY, Judge, Seventh Industrial Tribunal. 5-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 206-I.R. IR IIL-152 63.—15th January 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3270-I.R. IR IIL-152 63, dated the 10th August 1963, the industrial dispute between Messrs. Calcutta Flour Mills, 242 I Acharya Prafulla Chandra Road, Calcutta-4, and their workmen represented by Calcutta Flour Mills Employees' Union, 120 Acharya Prafulla Chandra Road, Calcutta-9, regarding the issues mentioned in the said order, being matters specified in the second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fourth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Ajit Kumar Saha, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act of 1947 by Shri Ajit Kumar Saha, an employee of Messrs. Calcutta Flour Mills, 242,1 Acharya Profulla Chandra Road, Calcutta-4, (Address: c/o Calcutta Flour Mills Employees' Union, 120 Acharya Prafulla Chandra Road, Calcutta-9), against the aforesaid Company, arising out of G.O. No. 3270-I.R., dated the 10th August 1963.

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHAITACHARYA, Judge, Fourth Industrial Tribunal.

This is an application under section 33A of the Industrial Disputes Act filed by Shri Ajit Kumar Saha against his employer Messrs Calcutta 242 l Acharya Protulia Chandra Road, The opposite party, Messrs. Calcutta Flour Mills, appeared in this case and submitted its written statement challenging the allegations of the petitioner. Today was fixed for hearing of the case. Both the parties are present. I have asked them to see if any compromise is possible, and I am glad to record that the parties have settled the dispute filed a joint petition of compromise. I have heard both the sides and I find that the compromise is voluntary, reasonable and legal. As prayed for by

the parties, I dispose of this case in terms of the petition which forms part of this award as Annexure "A."

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 6-1-65.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

### ANNEXURE "A"

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of a complaint under section 33A of the Industrial Disputes Act, 1947.

Ajit Kumar Saha—Complainant

versu

Messrs. Calcutta Flour Mills-Opposite Party.

The humble petition of the complainant and the opposite party abovenamed—

Most respectfuly sheweth:

- 1. That the parties have settled the matter amicably today between them for the sake of industrial peace on the following terms:
  - (a) The complainant Ajit Saha agrees to accept the dismissal from service and the opposite party Messrs. Calcutta Flour Mills in return agrees to pay him Rs. 750 as compensation in full and final satisfaction of all his claims against the opposite party.
  - (b) The payment of the sum of Rs. 750 will be made by the opposite party positively within the current month of January 1965.

It is jointly prayed that Your Honour will be pleased to approve the above settlement and pass an award in terms of the above settlement.

And for this act of kindness, your petitioners as in duty bound shall ever pray.

For the complainant:

Ajit Kumar Saha (in Bengali).

Hiralal Roy, Advocate. 6-1-65.

For the Company:
Illegible,
Assistant Secretary, Calcutta
Flour Mills.

6-1-65. Rabin Majumder, Advocate. 6-1-65.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 6-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 231-I.R./IR/8L-2/65.—19th Janu, Whereas under the Government of W Labour Department, Order No. 1884-J 2(A)/60, dated the 26th April 1960, Corrigendum No. 4458-I.R./IR/I dated the 1st October 1962, the dispute between Messrs. Kesoram Cotton 42 Garden Reach Road, Calcutta-24, and men represented by the Garden Ret Workers' Union, Q-77 Akra Road, Calcutta-24 and garding the issues mentioned in the said c matters specified in the second sched Industrial Disputes Act, 1947 (XIV of 1 referred to the Second Labour Court for ac

And whereas during the pendency of performing the said Labour Court, Shri Gu workman of the said Company, made a company to the said Labour Court against Company alleging that the said Company charged the said workman concerned in such as the said workman conc

And whereas in exercise of the powers  $\alpha$  section 33A of the Industrial Disputes (XIV of 1947), the said Labour Court has ed upon the said complaint and sub award to the State Government;

Now, therefore, in pursuance of the presection 17 of the Industrial Disputes Act, of 1947), the Governor is pleased hereby the said award as shown in the annexure?

### **ANNEXURE**

In the matter of an application under section the Industrial Disputes Act, filed by (in connection with G.O. No. 1884-11 28th April 1960 and 4458-I.R., dated is 1962, against Kesoram Industries & Called Case No. 4 of 1964 under section the Industrial Disputes Act.)

### BEFORE THE SECOND LABOUR CO WEST BENGAL

### Present:

Shri G. C. CHATTERJEE, Judge, See Labour Court

### Appearances:

For the Company: Shri K. P. Mukherjee, A For the Union: Shri Patit Paban Pathak Arun Sen.

### **AWARD**

This application under section 33A of the trial Disputes Act was filed by Gulzar Al Messrs. Kesoram Industries & Cotton M 42 Garden Reach Road, Calcutta, during dency of an industrial dispute between the parties covered by reference No. 4458-1.R., da April 1960.

The grievance of the applicant is adumbte the aforesaid application is as follows:

plicant worked in the Weaving Department ompany for more than 10 years with a very d good record. From 11th January 1964 up January 1964 the applicant could not report ills on account of the then communal tension g in the area of Garden Reach. The peti-eported himself for duty on 24th January or the best reasons known to the Company or the best reasons known to the Company icant was not allowed to resume his duties length it was reported to him that his services longer required. Being aggrieved thereby icant has filed the present application with a for an award directing the Company to him to his job with full compensation.

Company entered appearance and filed a statement alleging, inter alia, that there was ravention of whatsoever of section 33 of the al Disputes Act as alleged by the applicant.

applicant has now filed a petition before me in clear terms that his grievances have been d, that the Company has taken him back and is working there as before. He has accordaved for withdrawal of his application under 33A of the Act. I have heard Shri Arun Sen 1g for the applicant as also Shri K. P. Mukherrned Advocate for the Company. Shri jee states that he has no objection against the of withdrawal made by the applicant. Shri ree however states that the additional avermade in paragraph 2 of the application are objectionable. I find no substance in the id contention of Shri Mukherjee. Indeed I do d any reason whatsoever for not allowing the nt to withdraw his application, under section the Industrial Disputes Act. If a party is to file a case he is also capable enough to w the same unconditionally. The simple of the applicant is "the application may kindly wed to be withdrawn". That being so, I simply of the case as withdrawn by the worker and accordingly.

d and corrected by me.

CHATTERJEE, Judge.

G. C. CHATTERJEE, Judge, Second Labour Court. 11-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

254-I.R./IR/11L-172(A)/63. — 20th January - Whereas under the Government of West Labour Department, Order No. 3536-I.R./IR/2(A)/63. dated the 23rd August 1963, the rial dispute between Messrs. Modern Rubber facturers (P) Ltd.. 42 Gowsala Road. Lilluah, ah, and their workmen represented by Modern er Manufacturers Mazdor Union, 7/4 Natun-Road. Lilluah. Howrah. regarding the issues oned in the said oder, being matters specified? Second Schedule to the Industrial Disputes 1947 (XIV of 1947). was referred to the Third trial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Sanat Kumar Des, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said company;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted ts award to the State Government;

Now, therefroe, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of a complaint under section 33A of the Industrial Disputes Act, 1947, filed by Shri Sanat Kumar Das, workman, against Messrs. Modern Rubber Manufacturers (P) Ltd., 42 Gowsala Roda, PO Lilluah, Howrah, in connection with Government Order No. 3536-I.R./ IR/11L-172(A)/63, dited 23rd August 1963.

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri J. N MANDAI, Judge, Third Industrial Tribunal

Miscellaneous Case No. 40 of 1964 under section 33A of the Industrial Disputes Act

Shri Sanat Kumac Das, 70 Amarcsh Das, 7/4 Natunpara Road, Eduah, Howrah Complainant,

### versus

Messrs. Modern Rubber Manufacturers (P) Ltd., 42 Gowsala Road, P.O. Liluah, Howrah—Opposite party.

For the Complainant: Shi Shankar Rai Choudhury, Secretary of the Union.

For the Company: Shii C. L. Ganguli, Labour Adviser.

### AWARD

This is a complaint under section 33A of the Industrial Disnutes Act and by a workman Sanat Kumar Das against his employer Messrs. Modern Rubber Manufacturers (P) Ltd. (hereinafter be referred to a the Company) alleging contravention of the provisions of section 33 of the Industrial Disputes Act

After recent of the complaint the Company was given notice and the complaint was resisted by the opposite party by filing written objections. But before actual hearing of the case the complainant filed a petition before this Tribunal praying for permission to withdraw his complaint. On 4th January 1965 the complainant made an application that the Government of West Bengal has since made a reference under section 10 of the Industrial Disputes Act for adjudication of an industrial dispute relating

to this workman and two others. Therefore, he does not want to proceed with the present complaint any further.

I have considered the application. The Company's representative opposed this application but adduced no evidence or filed no petition or affidavit. I find no reason to reject the application. Accordingly I allow the complainant to withdraw his complaint. The case is thus diposed of as withdrawn.

Dictated and corrected by me.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 9-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 274-I.R./IR/11L-152/63. — 21st January 1965. —Whereas under the Government of West Bengal, Labour Department, Order No. 3270-I.R./IR/11L-152/63, dated the 10th August 1963, the industrial dispute between Messrs. Calcutta Flour Mills, 242/1 Acharjya Prafulla Chandra Road, Calcutta-4, and their workmen represented by Calcutta Flour Mills Employees' Union, 120 Acharjya Prafulla Chandra Road, Calcutta-9, regardnig the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Calcutta Flour Mills, 242/1 Acharjya Prafulla Chandra Road, Calcutta-4, and their workmen represented by Calcutta Flour Mills Employees' Union, 120 Acharjya Profulla Chandra Road, Calcutta-9. (G.O. No. 8270-I.R., dated 10th August 1963.) (Case No. VIII-158/63.)

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

For the Union: Shri H. L. Roy, Advocate. For the Company: Shri S. C. Sen, Advocate. This industrial dispute between Messa. Flour Mills, 242/1 Acharjya Prafulla Chanda Calcutta-4, and their workmen represent Calcutta Flour Mills Employees' Union, 121/1 Prafulla Chandra Road, Calcutta-9, area Government of West Bengal, Labour Deg Order No. 3270-I.R./IR/11L-152/63, dated August 1963. This is a reference under seed the Industrial Disputes Act. The issues follows:

- 1. Whether the suspension of the named in the Annexure 'A' for a nite period is justified? What religious are they entitled to?
- Whether the workmen mentioned in 'B' are entitled to wages for the holidays since 1956?
- 3. Whether the workmen ments
  Annexure 'C' are entitled to wage
  days the mill remained closed sing
- 4. Whether the workmen mentioned in 'D' are entitled to Bonus or an a six months' wages as was paid to ot men in February 1963?

Copies of the Annexure referred to in the are made parts of this Award.

The parties appeared in this case and said their written statements. In short, the care Calcutta Flour Mills Employees' Union the described as the Union) is very simple. It si that there is one Union of the employees of Q Flour Mills (hereinafter referred to as the Ca and the name of that Union is West Bengal N Congress. According to the Calcutta For Employees' Union, this Mazdoor Congress to by the employers. Several workmen set up( Flour Mills Employees' Union in 1963 a Union has started activities for the benefit employees. In February 1963, according to the the company declared six months' basic v bonus for the year 1962 but that bonus only to the members of the Mazdoor Cong bonus was, however, paid to the members Union who were permanent. This discrement the Company was mala fide and not justified been further stated by the Union that from Company kept the mill closed on several on without any jusification and that the works entitled to wages for the periods of closure been further alleged from the side of the Uni according to the conditions of service works entitled to get nine festival holidays in a rd pay but the Company without any put deprived the workmen mentioned in the reference of their wages for the said festival Lastly, the grievance of the Union is that 21 " mentioned in the order of reference were with charge-sheeted and that the order of 51 passed along with the charge-sheet was illed functory enquiries were held in case of work the results of the enquiries have not yet be municated to the workmen concerned, as thereof those workmen are still under without any justification. In short, the pro-Union is that the suspension order being and mala fide should be set aside and the should be paid full wages for the period d in Ann sion. The workmen mentioned

l also be paid wages for festival holidays from ar 1956. Workmen mentioned in Annexure 'C' r claim wages for the peroid of closure from The Union has further claimed bonus or an ce of six months' wages for the workmen i in Annexure 'D'.

Company in its written statement denied the ial allegations made by the Union. It has been that the West Bengal Flour Mills Mazdoor ess is the only recognised Union for several It has been alleged that the workmen menin Annexure 'A' except Sahadev Bhar and Behera committed gross misconduct under a rted plan on the 4th and 5th March 1963, that were under temporary basis and they were laid those two days on good and valid reasons, te of notice they forcibly entered into the facstarted creating disturbance and that as a thereof police had to be called for. The Comhas stated that the management thereafter d charge-sheets and all the twenty-one persons suspended pending final disposal of the case effect from 13th March 1963. An independent m was deputed to hold the enquiry. Enquiries held on several dates within the period from March 1963 to 18th April 1963. The enquiring er on account of some important preoccupation d not submit his report immediately but in the atime the Union took up the matter with the our Directorate, West Bengal, by a letter, dated April 1963. The Company explained the reason to delay by its letter, dated 10th May 1963. The urnig officer thereafter submitted his report findhe charge-sheeted persons guilty. The Company d letters to the individual delinquents asking 1 to show cause why they should not be dismissed service. This notice, according to the Comwas sent in order to give the workmen a last ice to be repentant of their conduct and to save n from extreme punishment of dismissal. Except workmen, all the others took a dilatory attitude he matter and avoided submitting reply to the a cause notice. In the meantime the present rence was issued and as all the delinquents did reply, the matter could not be finally decided. In rt, the Company wants to say that the order of pension was bona fide and that no reference could made in respect of the matter. Regarding the es for the festival holidays, the Company savs t all the workmen are not entitled to nine days ival holidays. The Company had a large numof temporary workmen who are not entitled to festival holidays with pay and other benefits able to the permanent workmen. The Mazdoor agress and the Company entered into an agreent and, according to that agreement, the tem-ary workmen are not entitled to claim for manency or any other right till the matter now iding before the Supreme Court is disposed of. th respect to the closure of the mill, the Comly has stated that the issue in question is vague. no specific date of closure has been mentioned in e order of reference. The Company does not, wever, admit the correctness of the statement at the workmen mentioned in Annexure 'C' were d off on the dates as alleged. The case of the mpany is that the temporary workmen were iployed on the basis of no work no pay. The are of capricious closure of the mill has been nied. The case of the Company regarding bonus that it is not correct to say that the Company

declared six months' basic wages as bonus for the year 1962. No bonus was paid for the year in accepted the question. The Mazdoor Congress Company's contention and requested the Company to pay an ex-gratia amount to the workmen. The Company accordingly agreed to pay such an exgratia amount on conditions that both the Union and the recipient workmen should acknowledge the legal position that no bonus was payable for the year 1962 either as a condition of service or on the Full Bench formula. It was further agreed by the Company that if any ex-gratia payment was made, that would not be treated as a precedent. The Mazdoor Congress accepted these conditions and the Company paid the ex-gratia amount to those workmen who accepted the said conditions, and those who did not accept those conditions were not paid the amount. The Company has stated that the workmen mentioned in Annexure 'D' refused to accept the conditions as stated hereinbefore and as a result thereof, they were not paid any amount. The Company has asserted in the written statement that no bonus is payable for the year 1962 on any ground whatsoever.

Five witnesses have been examined on the side of the Union and one on the side of the Company. Several documents on both the sides have been admitted in evidence. P.W. 1 is Anil Kumar Das. He was a clerk of the Company and he resigned in May 1963. His evidence is that he was made permanent and that 70 or 72 out of total employees about 125 in number were permanent and that the remaining employees were temporary. This witness wants to say that the Company's records will show that 30 or 35 workmen are permanent but the Company maintains different khatas to show that the remaining members of the permanent staff were This statement I cannot believe. temporary. have considered the Registers of Attendance of the employees of the Company both temporary and permanent and they have been marked exhibits. I rely upon those documents as acceptable. witness has admitted about the existence of the West Bengal Flour Mills Mazdoor Congress. He is aware of the notices, dated 2nd March 1963 and 4th March 1963, exhibited in this case and he says that according to the notices temporary employees did not come to attend their duties. The witness further says that according to those notices, the permanent workers of the mill came at about 9 a.m. but they were not allowed to do work. He says that he did not notice any golmal on the 4th or 5th March 1963. According to P.W. 1 only favoured employees of the Company about 30 or 35 in number; used to get nine festival holidays in a year but others did not get any such holiday. His evidence is that in 1960 the mill remain closed for certain days but he cannot say the number of days when the mill remained closed. He has stated that the mill remained close for some days in a year without any notice and that on those days the Company allowed their favoured workers to do their work. He has admitted that there are many dailyrated workers on the basis of no work no pay. The witness has said that the Company paid bonus amounting to six month's wages to the favoured workers and not to all the workmen. ness has been cross-examined at length. His evidence shows that the membership of the Union is

restricted to the employees of the Company but he is an exception. He wants to say that although he is not eligible to be a member of the Union, he is still the Vice-President of the Union as he wants to redress the grievances of the workmen. This is something strange. This witness cannot give parti-culars regarding any khata to show that 30 or 35 out of 70 or 75 permanent hands are descibed as permanent, or that the remaining workmen out of 70 or 75 hands were shown as temporary. He has seen the Attendance Registers of temporary and permanent workmen, marked Exts. K & K/1, but he does not say that they are surreptitious documents. He has admitted that Ext. L constitutes the paysheet of the temporary hands. He has admitted that during the enquiries against the chargesheeted persons, he represented some of them and another person Dilip Mukherjee of the Union represented some other workmen. It is also admitted that all the charge-sheeted persons except Aparti had attended the enquiry. He does not hesitate to admit that the operation of the mill ceases if the machine does not work and that the machine was out of order for two days, viz., 4th and 5th March 1963. In reply to my question, this witness has not been able to name all the favoured workmen of the Company. At first he stated that he could name 15 of them but when I wanted the names, he could name only five. The evidence of this witness is not at all convincing.

I have gone through the evidence of P.W. 2 but I do not think that the said evidence is of substantial value. P.W. 3 is Dilip Kumar Mukherjee. His evidence is that on 4th and 5th of March 1963 the motor of the mill was under repair. According to this witness, the Company issued notice for laying off temporary workers on these days. He wants to say that there was no trouble. On the 4th of March 1963 he saw the charge-sheeted persons seated in front of the Manager's office. On the following day, however, he did not see those persons. The witness has stated that after the formation of the Union in 1963, all the employees of the Company have been enjoying nine holidays in a year. He has made a general statement that during the years 1960, 1961 and 1962 the management closed the mill on several days without any notice. This witness has further admitted about the existence of temporary workmen who had been working in the mill all along without any break. It is admitted that on the 4th and the 5th of March 1963 the mill did not work as the motor was out of order. The witness cannot say why on several occasions the mill remained close, but his evidence is that sometimes the mill remained close on the allegation that there was want of wheat. P.W. 4 is another employee of the Company who was charge-sheeted. He does not know if in the records of the Company he has been recorded as a permanent hand. This witness has also admitted that the mill had remained close on the 4th and the 5th of March 1963. P.W. 5 is Netai Chandra Das. He was also charge-sheeted by the Company. He has stated that there was no notice from the Company that there would be no work in the mill on the 4th and the 5th of March 1963. I cannot accept this statement as correct. This witness has given a different story. His version is that only two festival holidays are ratiowed-one on the Bijoya Dashami day and another

on Kali Puja day. The Company has example Assistant Secretary of the mill. His evident of any importance as well.

I shall, first of all, deal with the issue No. question is whether the suspension of the mentioned in Annexure 'A' for any indefinite is justified. Admittedly, these persons were sheeted on the allegation of misconduct were suspended pending the enquiry. The sheet is dated 13th February 1962. Repla given two or three days after. It is also that within the period from 30th March 1963 April 1963 enquiries were held. There is no evidence to indicate that the enquiries were on frivolous ground or out of malice. were held from time to time. Several perso involved. I do not hold that there was a reasonable delay in the matter of hearing enquiries. It appears that enquiries were o by 18th April 1963. Thereafter the union letter dated 27th April 1963, to the Assistant Commissioner complaining about the delay matter of coming to a decision. The Comi the news and wrote a letter to the Assistant Commissioner on 10th May 1963. That is in reply to the allegations made in Ext. E. t of the Union. In Ext. F it is stated that the officer had gone out to Mathura on insp connection with his duties and, therefore, his could not be submitted. There is no evid disbelieve the explanation given by the ( Thereafter the Company received the repol enquiring officer and offered another opports the charge-sheeted persons to show cause as they should not be removed from service notices were issued to the charge-sheeted under registered post. A specimen copy of letters will appear in Ext. 21. That letter 29th May 1963. Exhibit 21 series will although the management was satisfied charges were proved still before taking a dr by issuing dismissal order, the Company charge-shected persons to show cause w should not be dismissed. I hold that this bona fide on the part of the company. In the time the Government started conciliation p and asked the parties to attend the joint co Exhibit J series, the undelivered registere cause notices, will show that they came bat Company after several days. Admittedly, a Company did not get replies to the show cau from all the charge-sheeted persons. A large of undelivered notices were returned with the ment "left". It was natural for the compan' some time to consider as to what step sh taken in the circumstances when so man came back with different endorsements. The pany could have summarily dismissed the sheeted persons on the report of the enquiri but as the company had a mind to give a tunity to the chargesheeted persons to offer. nation or to show cause against the propor of dismissal, sometime had to be spent. T also no mala fide motive on the part of the ( In the meantime the conciliation proceed started and ultimately this reference was set Tribunal, by the order of the Governme 10th August 1963. In diciding the issue

unsider the merits of the cases. I am only ether the suspension pending enquiry was or unjustified. In the present case I hold der of suspension passed against the chargersons pending the enquiry was not unor illegal. I cannot also hold that the sus-order was indefinite. There was no une delay in the matter of holding enquiry or the enquiring officer's report. There was onable delay also in disposing of the cases is charge-heeted persons. The company did at to dispose of the cases giving opportunities thargesheeted persons to submit their cases the order of dismissal but the chargesheeted were not very keen about that. However, it to say that the suspension order passed the chargesheeted persons was justified. I clear that I have not considered the merits ases of the chargesheeted persons considered enquiries. This is not a subject matter in ent reference. It has been argued from the the Union that the suspension order is bad is no such provision in the Standing Orders. also accept the proposition. I have read the orders relating to misdemeanours and it is m Standing Order No. 14 that during the of an enquiry a chargesheeted person may nded. There is no illegality in the orders of in in the case before me. I therefore find workmen are not entitled to any relief in of issue No. 1.

question that arises for consideration under ue No. 2 is whether the workmen mentioned exure 'B' to the order of reference are entitled es for the festival holidays since 1956. The as rather been framed in a very general way. written statement filed by the Union the claim the workmen are entitled to nine festival holia year with pay. But the Company without tification did not pay wages to the workmen ned in the order of reference for the festival s. At the time of hearing, however, some of knesses wanted to say that the members of this were not allowed to enjoy all the festival I have seen the Attendance Register of the en, both temporary and permanent, and I am ld that all the workmen of the company both nent and temporary were allowed to enjoy the number of festival holidays in a year. How-I am to see whether the workmen in question titled to wages for the festival holidays. The any wants to say that only the permanent workhre entitled to get the wages for the festival lys while temporary workmen are not entitled I any wages whatsoever for the festival holidays se they work on the principle "no work no pay." Union demands wages under the terms and tions of service. The union further wants to hat the persons mentioned in Annexure 'B' to rder of reference are not temporary. They to be permanent. The Standing Orders of the pany will appear in Ext. N, the award of the strial Tribunal. The Standing Orders will ar in the Appendix to the award. Order No. 1 that the Comment of the strial trial order or which the strial trial order or which the strial or the strial order or which the strial order or which the strial order or which the strial order order order or the strial order o that the Company and the workmen are subject he Standing Orders. It is, therefore, clear that vorkmen, temporary and permanent, are subject to conditions of service mentioned in the Standing irs. Order No. 13 in Ext. N relates to leave and lays. The provision for festival holidays will

appear in sub-clause (e)(iii). Sub-clause (e) clearly relates to "workmen" which includes those who are permanent and temporary. There is no indication that the provision regarding the festival holidays applies to permanent workmen only. The Order No. 13(e)(iii) clearly states that the workmen will be entitled to the fixed festival holidays with full pay. Nobody from the side of the Company has been examined before me to say that the temporary workmen are not entitled to get any festival holidays with pay. Both the parties have relied upon Ext. N. I find no substance in the contention of the company that the temporary workmen are not entitled to any wages for the festival holidays to be fixed by the company according to the Standing Orders. Ext. G, an agreement does not speak about holiday without pay I hold that the temporary workmen like the per-manent ones are entitled to testival holidays with full pay according to the Standing Orders of the Company. In view of this finding of mine, it is not necessary for me to decide whether the persons mentioned in the Annexure 'B' are temporary or permanent. The Union has not adduced any evidence regarding the period of service of each and every person mentioned in the Annexure. In these circumstances, it is not possible for me to decide the individual cases regarding the claim for wages for the festival holidays during the service period of the workmen. The Union has claimed wages for festival holidays from The order of reference is dated 10th August 1963. 1963. The claim of wages for festival holidays is unreasonably belated. I am inclined to give relief in this issue with effect from 1st January 1963. The workmen in question will get wages for the festival holidays for the period after the 1st of January 1963 during their service period. The issue No. 2 is thus disposed of.

The issue No. 3 is whether the workmen mentioned in Annexure 'C' are entitled to wages for the days the mill remained close since 1960. This issue is too wide to be described as vague. The dates of closure have not been mentioned in the issue. The case of the union in the written statement will appear in paragraphs 9 and 10. In short, the union wants to say that the Company most unreasonably without assigning any reason kept the mill closed on several occasions for short period and that the closures or stoppages of work were not due to any circumstances beyond the control of the management. Several dates of closure have, however, been given in the written statements. It covers the period from 1960 to 1962. The Company wants to say that the persons mentioned in Annexure 'C' to the order of reference were temporary hands and the Company does not admit the closures of the Company during the period mentioned in the written statement. Several witnesses have been examined on the side of the union but it is curious to note that no evidence has been adduced in this case to prove on which dates the mill remained close as alleged by the union without any justification. There is some evidence coming from the mouth of some of the union witnesses that the mill remained close occasionally. That is not sufficient to prove the stoppage of work or closure of the mill capriciously. Out of the workmen mentioned in Annexure 'C', only two have been examined. They are P.W.s 4 and 5. P.W. 4 has stated that the mill was closed on the 4th and the 5th of March 1963. In the written statement of the

union these dates were not mentioned. P.W. 5 has not mentioned the dates of closure. This witness does not say that he was a permanent workman. P.W. 4 does not also know whether in the records of the Company his name has been recorded as permanent or temporary. P.W. 4, Becharam, does not claim to be a permanent workman. There is no evidence before me to hold that there had be a any occasion for closure of the mill or stoppage of work capriciously or without any justification. There is no evidence before me to prove any date of closure of the mill. Of course, the evidence is that on the 4th and the 5th of March 1963 some temporary workers were laid off by the mill authority as the machineries were under repair. The evidence shows that for the reason the Company had to lay off certain temporary workers as per notice, Ext. A series. The Company has filed the registers of mill workers including temporary and permanent hands. Exhibit K is the Attendance Register of temporary workers of the mill and Ext. K(1) is the Attendance Register of the permanent staff. I have no reason to disbelieve these two documents and I hold that they are genuine registers. The case of the Company is that the persons mentioned in Annexure 'C' are temporary hands. I have already noted that P.W. 4 and P.W. 5 are the only persons out of the persons mentioned in Annexure 'C' who have been examined as witnesses and others have not been examined and no explanation has been given why they have been withheld. However, it has not been proved that the persons in Annexure 'C' to the order of reference are permanent hands and I find that the company was justified in laying off temporary hands for two days, viz., on the 4th and the 5th of March 1963 by a valid notice and under circumstances beyond control. For want of evidence the case of the union with regard to the issue No. 3 fails, and no relief can be granted to any workman.

I shall now deal with the issue No. 4. There is no reliable evidence before me to prove that the Company, in fact, declared six months' basic wages as bonus for the year 1962 payable to the workmen. The Company has, however, admitted that it agreed to pay an ex-gratia payment to the workmen on condition that the recipient workmen should acknowledge the legal position that no bonus was payable for the year 1962 either as a condition of service or on profit. The Company further wants to say that the Mazdoor Congress accepted this condition and the Company paid ex-gratia payment to those workmen who accepted the said condition, and that those who did not accept the condition were not paid any ex-gratia amount. From the trend of argument of the parties it has appeared to me that the company wanted something in writing from the workmen before making payment of the ex-gratia amount as evidence of acceptance of the legal position that no bonus was payable for the year 1962. This sort of attitude on the part of the company does not appear to be reasonable and fair. If the Company was sure that according to law no bonus is payable, and if the Company was willing to pay some ex-gratia amount to the workmen, it could have easily offered the amount to the workmen declaring that it was an exgratia amount pure and simple. But along with the offer the Company cannot coerce the workmen to admit that they have no legal right or claim against the Company regarding bonus. This is a sort of coercion and unfair labour practice. In spite of

offer of the ex-gratia amount without if any workmen did not receive the and company could have been helpless but in case the company wanted to obtain by threat and coersion an admission of legal Such sort of admission about the legal illegal. The Union has not attempted to basis or the rates of ex-gratia payments also to several workmen. However, in the pro-I direct that the Company should offer at payment to other workmen who have not h to obtain the same, without asking them to admission in writing about legal position. Company offers an amount as ex-gratia, it will but whether any bonus is payable according or not, it will take its own course accorde facts and circumstances of the case. The will therefore offer the ex-gratia payment workmen entitled to the amount for the period on the same basis and principles acq which some payments have already been other co-workers. The issue No. 4 is this of in favour of the workmen as indicated a

Before I part with this award, I make it no case has been made out from the sk workmen to prove that they are entitled to a either as a condition of service or on the baptonic. I am satisfied that the Company mex-gratia payment to the workmen and such have given to others who have not been receive the amount as they were forced to undertaking in its exchange.

The Company shall give reliefs to the windicated hereinbefore and conclude the pending against the charge-sheeted person if possible, within a month from the public this award in the "Calcutta Gazette."

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACE
Ju
Fourth Industrial 1
8-1-

### ANNEXURE 'A'

- 1. Sabhapati Pandey.
- 2. Nitai Chandra Das.
- 3. Ram Deo Ahir.
- 4. Deb Narayan Singh.
- 5. Purna Behara.
- 6. Ramkripal Koiry.
- 7. Sahadeb Kurmi.
- Dibakar Routhrov.
- 9. Surendra Nath Das.
- 10. Sekhar Mishra.
- 11. Sankar Sethi.
- 12. Ganga Bari.
- 13. Bechan Ram.
- 14. Ariun Behara.

Sahadev Bhar. Banambar Behera. Aparti Behera. Kangali Charan Pati. Bhim Behera. Ankur Behera.

Rajkumar Das.

R. BHATTACHARYA,

Judge.

Fourth Industrial Tribunal. 8-1-65.

40.

- 41. Maniram Singh.
- 42. Jagannath Tripathi.

Brahma Singh.

- 43. Rajendra Prasad Sharma.
- Sridhar Ghattak. 44.
- Kamal Krishna Das. 45
- 46. Prabhat K. Dev Sarcar.
- 47. Ajıt Kumar Saha.
- 48. Santosh Kr. Dey.
- 49. Narayan Thakur.
- 50. Ah Hongh.
- 51. Ah Hoongh.
- 52. Maiyoon.

### R. BHATTACHARYA,

Judge,

Fourth Industrial Tribunal.

8-1-65.

# ANNEXURE 'B'

- I. Dilip Kumar Mukheriee.
- Brojendra Nath Banerjee.
- 3. Deba Ranjan Shome.
- Ranjit Kumar Bose.
- 5. Nayananda Naskar.
- 5. Sambhu Ch Ghosh.
- 7. Manmatha Karmakar.
- Parimal Modak.
- 9. Deb Narayan Singh.
- ) Ram Kripal Koiry.
- Ram Deo Ahir.
- Mayadhar Das. 2
- 3. Netai Chandra Das.
- 4 Purna Behara.
- 5. Sabhapati Pandey.
- 6 Rajkumar Das.
- 7. Chandra Kanta Sarkar.
- Sahadeb Kurmi.
- 9. Ankur Behara.
- 0. Bhim Behara.
- Gangadhar Das.
- 2 Dibakar Routhra.
- 3. Surendra Nath Das.
- Schhar Misra.
- 15 Ganga Prosad Bari.
- !6 Parbati,
- !7. Bechan Ram.
- Kangali Pati.
- Arjun Behara.
- 10 Debendranath Garani.
- 31. Shankar Sethi.
- 32 Banabar Behara.
- 33 Dilip Kr. Das.
- 34. Aparti Behara.
- Sahadeb Bhar.
- 36. Bharat Singh.
- 37 Ram Samuj Kahar.
- 38. Biswanath Singh.
- 39. Abdul Hafti.

### ANNEXURE 'C'

- Deb Naravan Singh.
- Ram Kripal Singh.
- 3. Ram Deo Ahir.
- Mayadhar Das.
- Netai Ch. Das.
- 6. Purna Behara.
- 7. Sabhapati Pandey.
- ĸ Rajkumar Das.
- 0 Sahadeb Kurmi.
- Ankur Behara. 10.
- 11. Bhim Behara.
- 12. Gangadhar Das.
- 13 Dibakar Routh.
- 14 Surencha Nath Das.
- 15 Sekhar Misra.
- Ganga Prasad Bari. 16.
- 17. Bechan Ram.
- 18 Kangali Pati.
- 19. Arjun Behara.
- 20. Debendra Nath Garani.
- Banabar Behara. 21
- 22. Dilip K. Das.
- 23 Aparti Behara.
- Sahadeb Bhar. 24
- 25. Bharat Singh.
- Ram samuj Kahar.

### R. BHATTACHARYA,

Judge,

Fourth Industrial Tribunal.

8-1-65.

### ANNEXURE 'D'

- 1. Dilip Kumar Mukherjee.
- 2. Brojendra Nath Banerjee.
- 3. Deba Ranjan Shome.
- 4. Ranjit Kumar Bosc.
- 5. Nityananda Naskar.
- 6. Sambhu Ch. Ghosh.
- 7. Manmatha Karmakar.
- 8. Parimal Modak.
- 9. Deb Narayan Singh.
- 10. Ram Kripal Koiry.
- 11. Ram Deo Ahir.
- 12. Mayadhar Das.
- 13. Netai Chandra Das.
- 14. Purna Behara.
- 15. Sabhapati Pandey.
- 16. Raj Kumar Das.
- 17. Chandra Kanta Sarcar.
- 18. Sahadeb Kurmi.
- 19. Ankur Behara.
- 20. Bhim Behara.
- 21. Gangadhar Das.
- 22. Dibakar Routhra.
- 23. Surendra Nath Das.
- 24. Sekhar Misra.
- 25. Ganga Prosad Bari.
- 26. Parbati.
- 27. Bechan Ram.
- 28. Kangali Pati.
- 29. Arjun Behara.
- 30. Debendranath Garani.
- 31. Shankar Sethi.
- 32. Banabar Behara.
- 33. Dilip Kr. Das.
- 34. Aparti Behara.
- 35. Sahadeb Bhar.
- 36. Bharat Singh.
- 37. Ram Samuj Kahar.
- 38. Biswanath Singh.
- 39. Abdul Hafij.
- 40. Brahma Singh.
- 41. Maniram Singh.
- 42. Jaganath Tripathi.
- 43. Rajendra Prasad Sharma.
- 44. Sridhar Ghattak.
- 45. Kamal Krishna Das.
- 46. Prabhat K. Dey Sarcar.
- 47. Ajit Kumar Saha.
- 48. Santosh Kr. Dey.
- 49. Narayan Thakur.
- 50. Ah Hongh.
- 51. Ah Hoongh.
- 52. Mayoon.
- 53. Khudiram Ray.
- 54. Jitendra Nath Sarcar.

- 55. Anil Kumar Das.
- 56. Shankar Pr. Dey.
- 57. Jogesh Ch. Das.
- 58. Md. Abu Selim.
- 59. Nemai Ch. Dey.60. Kanai Ch. Dev.
- 61. Ram Avatar Oiha.
- or. Ram Avatar Ojna.
- 62. Dinesh Kr. Pandey.
- 63. Surendra Pr. Sharma.
- 64. Jamshed.
- 65. Phani Bhusan Bose.
- 66. Monoj Mohan Chatterjee.
- 67. Gangadhar Ghosal.
- 68. Ananta Mohapatra.
- 69. Ram Chandra Ojha.
- 70. Krishna Bahadur.
- 71. Amit Kr. Nandy.

# R. BHATTACHARY

Judge,

Fourth Industrial Tribu

8-1-65.

By order of the Govern S. C. MUKHERJEE, Asst

No. 257-I.R.|IR|10L-188|62.—20th January.—Whereas under the Government of West B Labour Department, Order No. 2319-I R IR 188|62, dated the 10th June 1963, the ind dispute between Messrs. Non-Ferrous Metal tries (P) Ltd., 13 Haradutta Chamaria Road, H and their workmen represented by Iron & Workmen's Union, Lillooah Branch, 25 G Road, Howrah, regarding the issue mentioned said order being a matter specified in the schedule to the Industrial Disputes Act, 194 of 1947), was referred for adjudication to the S Labour Court.

And whereas the said Second Labour Com submitted to the State Government its award ( said industrial dispute;

Now, therefore, in pursuance of the provision section 17 of the Industrial Disputes Act, 1947 of 1947), the Governor is pleased hereby to perfect the said award as shown in the annexure here

### **ANNEXURE**

In the matter of an industrial dispute between Mon-Ferrous Metal Industries (P) Ltd.
Haradutta Chamaria Road, Howrah, and

orkmen represented by Iron & Steel Worken't Union, Lillooah Branch, 25 Goshala and, Howrah. (Case No. VIII-T-1|63.)

ORE THE SECOND LABOUR COURT, WEST BENGAL

#### Present:

Shri G C. CHATTERJEE, Judge

### Appearances:

 $_{x}$  Company. Shri S. K. Bhanja Chowdhury le Union: None.

#### AWARD

above dispute over the issue given in the of reference and reproduced below was referred judication to this Labour Court by Government No 2319-I.R./IR/10L-188/62, dated 10th

#### Issue:

ether non-employment of Shri Mangroo Jadav 16th August 1962 is justified? To what relief, is he entitled?

nces of reference were issued to the parties as

for appearance and for filing of written state-Notices were duly served and the parties duly red before this Court. Subsequently, however, est reasons known to the Union, the workers of enter their appearance any more before this At least a dozon opportunities, if not more given to the workers in the form of chance so they could appear and make their submission g hearing of this case, but in vain. Nay, this court even suo moto adjourned the case from time to time for enabling the Union to put forth their grievances before this court. All these went in vain. On the last date of hearing which fell on 13th January 1965 the case was therefore naturally heard in presence of the Company but behind the back of the Union. Indeed, there was no other alternative left for this court than to follow the procedure as aforesaid. Mr. S. K. Bhanja Chowdhury appearing for the Company has expressed in clear terms before me saying that the Union side is not going to appear any more before this court precisely because of the fact that at present there is no real dispute between the parties to be dissolved by this court. Shri Bhanja Chowdhury has accordingly prayed for a "no dispute" award in this case. It is clear from the conduct of the Union and also from the facts and circumstances of the case that the concerned workmen do not want adjudication of the dispute—the dispute having ceased to exist altogether. The case should therefore now be disposed of by a "no dispute" award as prayed for by the learned lawyer appearing for the Company.

In the result, I make a "no dispute" award in the

Dictated and corrected by me

G C. CHATTERJEE, Judge.

G C. CHATTERJEE, Judge, Second Labour Court 14-1-65

By order of the Governor, S. C. MUKHERJEL., Asst. Secy

# LABOUR DIRECTORATE

# CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base: 1960 = 100.)

### Centre-Calcutta

Group/Sub-group		November
I.A. Food:		1904.
(a) Cereals and Products .		124
(b) Pulses and Products .		177
(c) Oils and Fats		168
(d) Meat, Fish and Eggs .		122
(e) Milk and Products .		99
(f) Condiments and Spices .		164
(g) Vegetables and Fruits .		168
(h) Other Food		143
Fo	od Index .	138
I-B. Pan, Supari, Tobacco and Into	Nicant	137
II. Fuel and Light		113
III. Housing		110
IV. Clothing, Bedding and Footwear		121
V. Miscellameous :		
(a) Medical Care		104
(b) Education, Recreation and	Amusement	106
(c) Transport and Communicat	ion	118
(d) Personal Care and Effects		126
(e) Others	••	109
Minoellemeour	Index	113
General Index		130
Estimated General Index on Base , 19	44= 100	196

D. CHATTERJEE,
Labour Commissioner, West Bengal, and
Competent Authority under
Minimum Wages Act.

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Gazette

THURSDAY, FEBRUARY 18, 1965

**ISAKA 1886** 

PART IC-Awards by Industrial Tribunals and Consumer Price Index

## GOVERNMENT OF WEST BENGAL

### LABOUR DEPARTMENT

### **ORDERS**

-1R 1R/11L-460/63.—22nd January 1965. under the Government of West Bengal, partment, Order No. 4486-I.R./IR/11L-24/the 5th November 1963, the industrial between Messrs. Bengal Chemical and theal Works Limited with their (i) factories 168 Manicktala Main Road, Calcutta-11, att. 24-Parganas, (ii) City Office at 6 Ganesh Avenue, Calcutta-13, and (iii) South Depoth Behari Avenue, Calcutta-26, on the one their workmen represented by the (1) lemical Mazdoor Union, House of Shri S. 76 Manicktala Main Road, Calcutta-11, and Chemical Sramik Congress, 174/5 Manick-Road, Calcutta-11, on the other regarding mentioned in the said order being matters in the second and the third schedules to the Disputes Act, 1947 (XIV of 1947), was in adjudication to the First Industrial

ereas the said First Industrial Tribunal has to the State Government its award on adustrial dispute;

of the Industrial Disputes Act, 1947 (XIV the Governor is pleased hereby to publish ward as shown in the annexure hereto.

### **ANNEXURE**

itter of an industrial dispute between 5. Bengal Chemical & Pharmaceutical 5 Limited with their (1) factories at 164 and fanicktala Main Road, Calcutta-11, and

Panihati, 24-Parganas, (ii) City Office at 6 Ganesh Chandra Avenue, Calcutta-13, and (iii) South Depot at 83 Rash Behari Avenue, Calcutta-26, on the one hand and their workmen represented by the (1) Bengal Chemical Mazdoor Union, House of Shri S. K. Jana, 176 Manicktola Main Road, Calcutta-11, and (ii) Bengal Chemical Sramik Congress, 174/5 Manicktala Main Road, Calcutta-11. (Case No. VIII-260 of 1963.)

# BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri RENUPADA MUKHERJEE, Judge, First Industrial Tribunal.

This industrial dispute was referred to this Tribunal for adjudication under section 10 of the Industrial Disputes Act by the Government of West Bengal by its Labour Department Order No. 4486-I.R./IR/11L-24/62, dated Calcutta, the 5th November 1963. One party to the dispute is Messrs. Bengal Chemical & Pharmaceutial Works Limited with their (i) factories at 164 and 168 Manicktala Main Road, Calcutta-11, and Panihati, 24-Parganas, (ii) City Office at 6 Ganesh Chandra Avenue, Calcutta-13, and (iii) South Depot at 83 Rash Behari Avenue, Calcutta-26 (hereinafter to be described as the Company), and the other party to the dispute is their workmen represented by Two Unions one being named Bengal Chemical Mazdoor Union and the other Bengal Chemical Sramik Congress. The first Union ahall henceforth be described as the Union and the Sramik Congress shall be described as the Congress.

The order of reference contains the following six issues:

- 1. Revision of dearness allowance;
- 2. Revision of the scheme of gratuity;
- 3. Age of superannuation;
- 4. Leave and holidays;
- 5. Canteen facilities; and
- 6. Shift allowance for supervisors.

Written statement was filed at first by the Union on 3rd December 1963. It is not necessary to go into details of this written statement at this stage. Suffice it to say here that in the main body of the written statement the grievances of the Union have been stated issue by issue as also the remedies prayed for by the Union. Along with the written statement the Union has submitted an annexure called Annexure 'A' in which the existing facilities regarding each issue and the changes and improvements claimed by the Union have been stated side by side.

Written statement on behalf of the Congress was filed on 17th December 1963 in which the issues mentioned in the order of reference have been dealt with one after another showing the demands of the Congress in respect of each issue.

The written statement on behalf of the Company was filed on 7th March 1964. In this written statement the demands of the Union and the Congress have been categorically denied by the Company.

The case was argued with great thoroughness by Shri Das Gupta on behalf of the Company and Shri Sengupta and Shri Roy on behalf of the Union and Congress respectively. As Shri Sengupta had to leave for Delhi before the conclusion of the argument, Shri Das Choudhury concluded the argument on behalf of the Union. I now take up the various issues for my adjudication in the same order in which they have been stated in the order of reference.

Appearances of the parties are as follows:

For the Company: Shri N. M. Das Gupta, Advocate, and Shri D. K. Das Gupta, Advocate.

For Bengal Chemical Mazdoor Union: Shri D. L. Sengupta, Advocate, and Shri Anil Das Choudhury.

For Bengal Chemical Sramick Congress: Shri Nikhil Roy, Advocate.

### Issue No. 1.-Revision of dearness allowance

The last reference case in which the question of dearness allowance figured as the only item for adjudication was adjudicated by Shri G. Palit on 26th August 1957. The issue contained in the relevant order of reference stood as follows:

Is the demand of the employees for increase in dearness allowance justified? If so, at what rate?

This award is contained in a paper book which is marked Ext. G. There was an appeal to the Supreme Court by the Company against this award. The judgment of the Supreme Court has been reported in 1959, 1, L.L.J., page 413. The appeal was dismissed.

The award of Shri Palit would show that ward calculation of the cost of living indext found that at the time of a tripartite settleme 15th September 1954, the cost of living ind at 344 points. This settlement has been fit me and it was marked Ext. A(1). Paragrathe settlement runs in the following terms:

"The existing rate of dearness allow prevail unless there is a substantial the working class cost of living index case the rate will be suitably adjusted

Shri Palit found that the cost of living 1 risen to the figure of 400.6 in May 1957, it month for which the figure was available t award. Taking this rise into consider .. tion increased the dearness allowance of various pay and after making allowance for an m. Rs. 2 which had been granted by the between the date of the agreement of 19; date of the reference, Shri Palit granted a of Rs. 5. I have already observed that t was confirmed by the Hon'ble Judges of the Court in appeal. After this award of 1957 1 some discussions and negotiations bet representatives of the Company and of the Union regarding revision of pay scales, g dearness allowance. There was a settlemen the two parties, a copy of which was forwar Joint Secretary, to the Government of We Labour Department (vide Ext. A and its Paragraph 6 of this settlement is relevan consideration. It runs as follows:

- "Re: D.A. Existing slab of D.A. in relationable pay of the employees will be by Rs. 3. Accordingly, the revise D.A. will stand as follows:
- (a) Up to Rs. 50—Rs. 40.
- (b) Rs. 51 to Rs. 100 Rs. 43
- (c) Rs. 101 to Rs. 150-Rs. 48.
- (d) Rs. 151 to Rs. 200-Rs. 53.

The increase in D.A. according to mentioned above will be given with 1st November 1961."

Paragraph 10 of this settlement is also to our consideration. It runs in the follows:

"This settlement will remain binding years. This dearness allowange to unless there is a substantial characteristic working class cost of living index."

Shri Sengurta who argued the case on hazdoor Union contended that the allowance given to the workers of this Conever been fixed on scientific basis and adopted by Shri Palit is incorrect. In out that Shri Palit's calculations are incorrect that when Shri Palit held that in Septe dearness allowance for the lowest slab ohave been fixed at Rs. 30 at 344 points, adjudicator had failed to take notice of the full neutralisation had not been allowed in 1954. The learned adjudicator himself allowent neutralisation but he took it for full neutralisation had been allowed in 1954. In my opinion it would not be permissible to go behind the award of S

confirmed by the highest judiciary of the i. It is not permissible to reopen this award purpose of showing that it does not stand on and or correct basis.

ri Sengupta contended that dearness allowance d be fixed in one of the three alternative ways ested in the last column of Annexure 'A' to the len statement of Mazdur Union. The first lod is the method known as Bengal Chamber of merce scheme, the second method is renended in the report of the First Central Pav mission and the third method is the method ounded in the case of Buckingham and Carnatic Ltd. reported in 1952, L.A.C., page 490. After ng Shri Sengupta on behalf of the Mazdur Union, Roy on behalf of Sramik Congress and Shri Das a on behalf of the Company, I am of opinion that 1ess allowance cannot be fixed de novo in any ie three methods suggested in Annexure 'A' of written statement of Mazdur Union. We must the award of Shri Palit as the basis and then ed to consider what revision is permissible. I already observed that after the award of Shri there was a bipartite settlement between the pany and Mazdur Union on 6th January 1962. e also quoted paragraphs 6 and 10 of that ment Paragraph 10 provides that dearness ance was liable to be modified if there was a tantial change in the working class cost of living

iri Das Gupta submitted on behalf of the Comthat there has been no substantial rise in the of living index and so no revision of dearness sence is called for. This argument of Shri Das ta is at once negatived by solid and undisputed The Union has filed a chart showing how the of living index stood at different times during vers 1961 to 1964. The figures in respect of to the months in 1963 and 1964 are blank as e figures were not available to the Union when chart was submitted. The correctness of the es contained in the chart was not disputed. The t was marked Ext. 4 in this Tribunal. It shows at in the month of the last agreement of 1962 the lex number was 402. It rose gradually from arch onwards until the number was 447 in October 62. The number came down during the next two onths but in May, August and September 1964 the ures were respectively 463, 491 and 507. Nobody a possibly question that there has been a substantial rease in the cost of living index from after mary 1962. As the Company agreed that dearness manne was liable to be varied in the case of a estinital change in the working class cost of living lev it cannot now possibly contend that the same arness allowance which was fixed on 6th January 2 bt mutual agreement should prevail. The ancial ability of the Company does not come in consideration because the Company is liable to increased dearness allowance on the basis of an reement.

The next question is what should be the rate of nation. Shri Das Gupta drew my attention to the of Hindusthan Times Limited versus their worknreported in 1961, I, L.L.J., page 108. At page is their Lordships of the Supreme Court have ected that a sliding scale should be attached to dearness allowance of Rs. 25 per month and the

rate of dearness allowance would be liable to be increased or decreased by Re. 1 for rise or fall in the cost of living index by every 10 points. Shri Das Gupta argued that in this case also the variation should be linked to a variation of 10 points.

Shri Sengupta and Shri Roy argued on behalf of the Union and the Sramik Congress that an increase or decrease of Re. 1 in dearness allowance should correspond with rise or fall of every five points in the cost of living index. In support of this argument I was referred to the case of workmen of Hindusthan Motors versus Hindusthan Motors reported in 1962, 11, L.L.J., page 352. In that case their Lordships applied the same sliding scale which was adopted by the third Major Engineering Tribunal, namely, an increase or decrease of Re. 1 for rise or fall of every five points in the cost of living index. In the First Central Pay Commission's report an increase of Rs. 5 was recommended for rise of 20 points in the cost of living index. The case of the workmen of Hindusthan Motors comes from West Bengal whereas the case of Hindusthan Times went to the Supreme Court from the Industrial Tribunal, Delhi. I think I should be justified in accepting the rate laid down by their Lordships of the Supreme Court in the case of Hindusthan Motors referred to above. I, therefore, hold that there should be an increase or decrease in dearness allowance by Re. 1 for increase or dearness of every five points in the cost of living index.

Shri Das Gupta next contended that the increase of Rs. 3 amicably granted by the Company in respect of all the four slabs of pay mentioned in paragraph 6 of the settlement, dated 6th January 1962, should be taken into consideration in revising the dearness allowance. I am unable to accept this argument. The dearness allowance fixed by the above settlement is referable only to the cost of the living index prevailing at that time. That number was admittedly 402 in January 1962. The chart Ext. 4 makes it clear that there has been substantial rise in the cost of living index since then, as I have already pointed out. So there is every reason for making an upward revision of dearness allowance commensurate with the rise in the cost of living index.

The next and another important point for consideration is from which date such revision of dearness allowance on the basis of the above mentioned sliding scale should be given effect to. Shri Das Gupta contended on behalf of the Company that this should be given effect to from the date when this award will be operative and not from any earlier date. In view of the special circumstances of this case I am unable to accept this contention. agreement of 6th January, 1962 itself provided for a variation of dearness allowance for a substantial change in the working class cost of living index. I have already pointed out that that index number was 402 in January 1962.. The Union submitted its the cost of living index had risen from 402 to 418. For an ordinary workman this increase of 16 points which entitled him to get an increment of Rs. 3 in reference was made on 5th November 1963. In September 1963 the cost of living index stood at 468 points. Presumably that was the last available figure at the time of the reference. Even though these increased figures of cost of living index were there the Company did not choose to adjust dearness allowance suitably. In these circumstances I think the workmen should get increased dearnenss allowance commensurate with the cost of living index from at least the month of reference, viz., November 1963. Such retrospective increase is permissible under section 17A(4) of the Industrial Disputes Act as has been laid down in the case of Wenger & Co. and others versus their workmen reported in 1963, II, L.L.J., page 403.

In view of what I have stated above my adjudication on issue No. 1 is as follows:

The dearness allowance admissible to the workmen would stand revised from November 1963 in the following manner. A sliding scale providing for an increase or decrease of Re. I for rise or fall of every five points in the cost of living index will have retrospective operation from November 1963. The dearness allowance payable for each month from November 1963 shall be recalculated on that basis and additional amounts due to the workmen shall be paid in two monthly instalments after the date of publication of this award in the "Calcutta Gazette". The dearness allowance for any particular month shall be calculated on the basis of average cost of living index for three immediately preceding months.

### Issue No. 2-Revision of the scheme of gratuity

I now take up the second issue which relates to the revision of the scheme of gratuity. The Company has got an existing scheme of gratuity. It has been contended on behalf of Mazdur Union and also of Sramik Congress that the scheme is not sufficiently up to date or liberal and changes should be made in the scheme on the pattern of several recent decisions of the Supreme Court.

Shri Das Gupta contended on behalf of the Company that at present the workmen are enjoying two retiral benefits -one in the shape of employees' provident fund and another in the shape of gratuity.

The benefits under the Provident Fund Act have been enlarged because by a recent amendment of the Employees Provident Fund Act the rate of contribution has been increased from 61 per cent. to 8 per cent. and dearness allowance has been included in basic pay for the purpose of contribution. Shri Das Gupta argued that in view of the enlargement of this retiral benefit the existing gratuity scheme of the Company should be kept in tact and no further financial burden on the Company should be thrown under this head. An award made by Shri S. N. Modak in 1949 and published in a book of the Government of West Bengal called awards made by the Tribunals for the quarter ending December 1949, contains at page 94 of the book the present gratuity scheme of the Company which was introduced with effect from Kartick 1355 B.S. Those rules are reproduced here:-

"(1) On the death of an employee while in the service of the Company one month's salary for each completed year of service subject to a maximum of 12 months' salary not exceeding Rs. 4,000 on the average of the last three years' salary to be paid to his heirs or dependants as the Board may in their discretion decide.

- (2) On voluntary retirement due to illne termination of service by the Company 10 years' continuous and approved se one month's pay for each year of se subject to a maximum of 12 months' pay exceeding Rs. 4,000.
- (3) No employee shall be entitled to claim gratuity if he is dismissed for dishones misconduct or if he will have left without notice or terminated his employ without the permission of the company

I have considered these existing rules regardament of gratuity in the light of several  $d_{l\alpha}$ of the Supreme Court placed before me by parties and I am decidedly of opinion that the require some modification. As regards rule ceiling of 12 months' salary not exceeding Rs is rather low. A workman may die or retire service of 25 years or even more. In such a cas maximum limit mentioned above appears to me insufficient. In the case of Amritsar Rayon Silk Mills versus their workmen reported in 196 L.L.J., page 224 their Lordships of the Supreme ( provided a ceiling of 15 months' basic wages a maximum gratuity payable under the scheme it in their case. Regard being had to the promaximum limit I am of opinion that the cells 15 months' basic wages should be fixed in this as well. Under the existing scheme the mc salary is calculated on the average of the last years' salary drawn by the employee. Shri Sen submitted that the monthly salary should be to be the salary drawn in the last year of servi am not prepared to accept this suggestion be I am increasing the ceiling from 12 months' salary and I am also removing pecuniary limit of Rs. 4,000. Rule I will modified to this extent that in place of the may of 12 months' salary the maximum limit is enl to 15 months' salary and the pecuniary limits. 4.000 is removed.

Rule 2 of the existing rules as quoted above requires some modification. The time limit years attached to termination of service by the pany should be removed, because if the service workman is terminated either by retrenchma abolition of post or service of notice, the workmay find himself landed into serious difficulty out any fault of his own. In such a case the lof his service should not be regarded as a relactor for the purpose of qualifying himse gratuity. I, therefore, modify rule 2 to the that the time limit of 10 years appearing in that is removed. The maximum limit of gratuity with months, pay and the pecuniary limit of 15 months, pay and the pecuniary limit of 15 removed as in rule 1.

Rule 3 of the present gratuity scheme disute a workman from claiming gratuity if he is disurded in the distribution of the least service of the company without notice or term his employment without the permission of the pany. This rule is divided into two parts. The part contemplates dismissal for dishonest misconduct and the second part contemplates of voluntary resignation by the workman without consent of the company.

gards the first part of rule 3 I am of opinion rule 18 not fair in so far as it places an bar to the earning of gratuity by a workman d for dishonesty or misconduct.

been held by their Lordships of the Supreme the case of Wenger & Co. versus their reported in 1963, II, L.L.J., page 403 that rmination of service of a workman is the misconduct which has caused innancial loss inployer that loss should be first compensated grittinty payable to the employee and the faint, should be paid to him. This principle so be extended to the present gratuity the Company and to this extent the first rule 3 of the existing rules will stand

ands the second part of rule 3 following the of the Supreme Court just mentioned, I is workmen of this Company would be of get gratuity in case of voluntary resignates service of 10 completed years or more. To at rule 3 will stand modified. The existing rules will stand revised and modified in the stated above.

### No. 3-Age of superannuation

w take up issue No. 3 which relates to the age transuation. According to the present standler of the Company the age of retirement is 55 is laid down in paragraph 10 of Ext. H. This superannuation appears to have been fixed award of Shri Modak of 1949 (vide page 111 Book containing awards made by the Tribunals quarter ending December 1949). This retiring pears to have been accepted by the parties in ritte agreement, dated 15th September 1954, reterred to by me. This agreement has been 1 Ext. A(1). Paragraph 3 of this agreement on the present question and it is reproduced

te age of retirement as mentioned in the Company's Standing Orders under rule 9 will henceforth be strictly followed in case of all employees. The employees henceforth shall retire at the age of 55. Extension, if any, will depend on Company's discretion."

talf of the Union and the Sramik Congress it intended that in view of the fact that the health of the people of this State has improved so of the fact that the longevity of people has ed, the age of retirement should be raised to to the age of retirement should be raised to the age of retirement should be raised to the age of the age of account continuous rise in the price of essential difficulty if the age of retirement is not ed. The family responsibilities of a man e with advancing years and unless the age of annuation is increased the hardship of the en will become very acute on retirement at the family become very acute on retirement at the family properties.

Das Gupta contended on behalf of the my that this Tribunal has no power to enter le question of increasing the age of retirement workmen because the adjudication made by

Shri Modak in this respect has been embodied in the Standing Orders of the Company and as the Standing Orders have got a statutory force the Tribunal would not be justified in modifying them. In this connection he referred me to section 10 of Industrial Employment (Standing Orders) Act, 1946, as modified by Act 36 of 1956. Sub-sections (1) and (2) of section 10 are relevant for our purpose. They run as follows:

- (1) Standing orders finally certified under this Act shall not, except on agreement between the employer and the workmen, be liable to modification until the expiry of six months from the date on which the standing orders or the last modifications thereof came into operation.
- (2) Subject to the provisions of sub-section (1), an employer or workman may apply to the Certifying Officer to have the standing orders modified, and such application shall be accompanied by five copies of ( \* \* \* \* ) the modifications proposed to be made, and where such modifications are proposed to be made by agreement between the employer and the workmen, a certified copy of that agreement shall be filed along with the application.

Shri Das Gupta contended that as the Union did not take any action according to the above section for modification of the Standing Orders, the Tribunal is not competent to effect modification. I am not impressed by this argument of Shri Das Gupta. The operation of section 10 is limited only to cases of modification of Standing Orders by the certifying Officer. It cannot surely be argued that once the Standing Orders have been framed and certified by the certifying officer they will remain unaltered and unalterable for all times and no party would have the right to question their reasonableness by raising an appropriate industrial dispute. It is true that the Standing Orders represent a contract between the employer and the employees which has got statutory force, but it is equally true that an industrial tribunal would be justified in modifying that contract if it is of opinion that in the interest of social justice some particular term or terms of the contract should be modified. In this case both parties relied on the case of Guest Keen Williams Ltd. versus Sterling and others reported in 1959, II, L.L.J., page 405.

Shri Das Gupta contended that the above case should be taken to be an authority for the proposition that a Tribunal would not be justified in increasing the age of retirement where that age has been prescribed by the Standing Orders. After carefully going through this case I am of opinion that no such principle of law has been enunciated in that case. The question of forced retirement of 47 workmen who were over 55 years was in issue in that reference. Their Lordships of the Supreme Court held that those workmen who had joined service before the introduction of the Standing Orders were not affected by them but those who had entered service after such introduction were bound by them. The Standing Orders prescribed the age of superannuation as 55 years. Their Lordships of the Supreme Court fixed the age of superannuation for prior employees at 60. It thus appears that the scope of that reference was not to fix the age of retirement by a modification of Standing Orders but to determine whether a number of workmen had been lawfully retired. In the present case the fairness and propriety of the relevant item of Standing Orders of this Company have been put in issue. I am of pinion that inspite of the fact that the age of super-unuation is 55 according to the Standing Orders, this Tribunal has got jurisdiction to fix another age of superannuation if it considers that for the sake of justice and fairplay the retiring age should be increased.

In this connection Shri Das Gupta also referred to an award made by Shri P. K. Sarkar in case No. VIII-137 of 1959 in which he negatived the claim of the Union for increasing the retiring age and maintained the present age of 55 years (vide Ext. I). Shri Das Gupta argued that this award was made in 1960 and no departure should be made from that adjudication within such a short period. I am unable to accept this contention of Shri Das Gupta. It is within the common experience of everybody that times have become harder and harder with the lapse of years since 1960. This will be apparent from the chart of consumer's price index number for working class to which I have made a reference in an earlier portion of this award (vide Ext. 4). Then again the agreement of 1954 to which I have already referred (Ext. A) provides for an extension of service at the discretion of the Company (vide paragraph 3 of Ext. A1). It is the case of the Union and Sramik Congress that this discretion is exercised only in favour of those workmen who are in the good books of the Company and not in favour of those who have got Trade Union activities. Union's witness Jyotish Chandra Dutta (P.W. 2) stated that there are many workers in this Company who are aged over 55 or 60 years. Company's personnel officer Shri Surya Prasannya Mukherjee admitted in his crossexamination that there are several employees of this Company who are over 55 and 60 years of age. He mentions the names of some such workmen. In a letter, dated 7th April 1962, Shri Hemanta Kumar Bose, President of Mazdoor Union, made a complaint in writing to the Chairman and Managing Director of the Company that in this matter of extension discrimination was being made by the Company and those workmen who had joined the strike of 1959 were being compulsorily retired. It is quite intelligible that there is a good deal of scope for discrimination in this respect because the question of extension is left to the discretion of the company by paragraph 3 of Ext. A(1).

In order that all workmen may uniformly derive some financial advantage during the fag end of their service I am of opinion that the age of retirement should be increased.

The next question which calls for my determination is at what age the age of superannuation should be fixed. In the case of Guest Keen Williams Ltd. to which I have already referred that age has been fixed at 60 years for those workmen who were not affected by the Standing Orders. In the case of Dunlop Rubber Co. (India) Limited versus their workmen reported in 1959, II, L.L.J., page 826 the age of retirement was fixed at 60 years for the clerical staff although there was an agreement of 1956 in which the retirement age was fixed at 55 years. This was a case of Bombay and the retiring age was fixed by the Tribunal concerned in accordance with the

prevailing conditions in many concerns of it In the case of workmen of Jessop & Compa Jessop & Co., reported in 1964, I L.L.J. Their Lordships of the Supreme Court fixe of retirement for clerical and subordinate g than those who are workers under the Fact at 58 years by raising it from 55 years. It case from West Bengal. There is no reason case should not be followed in the matter o of retiring age. Of course, the retiring age workers was not increased in that case pr because the workers concerned were work heavy engineering industry. The indust which we are concerned is of a quite different being a chemical and pharmaceutical inc think all the workmen of such an industry workers or non-factory workers—should i same age of superannuation. It is known body concerned that the Government of We has fixed the age of retirement of its ema 58 years. On a consideration of all they I am of opinion that the age of superann the workmen of this Company should be to 58 from 55 and I accordingly fix the 58 years.

# Issue No. 4—Leave and holidays

I now pass on to the fourth issue in this ramely, leave and holidays. In Annexure written statement the Mazdur Union has statement of the existing leave facilities in one and the claims of the Union in another showing at a glance what revision or innormation or innormal facilities have categorised under six heads from small (a) the chall deal with them one by one.

Under item (a) of Annexure 'A' the facilities with regard to privilege leave ha stated. It shows that excepting some categ workers particularised in sub-items (i) and others are given 20 days' privilege leave if cumulative up to 40 days. Sub-item (i) she durwans, syces, fire brigade men, etc., at 30 days' leave cumulative up to 60 days. (ii) shows that piece-rated workmen and da workmen are given privilege leave accordance fractories Act. Masons, carpenters, paint polishers are included within this category. Contended by the Union and the Sramik ( that this discrimination in the matter of ; leave granted to three different categories of men should be removed and all of them sh given 30 days' privilege leave in a year cum up to 180 days. Shri Das Gupta submitted of of the Company that the leave rules of the C are quite liberal in respect of privilege les durwans, syces, etc., are given 10 days ad leave because by virtue of their duties they get any festival holidays. Workmen ge by the Factories Act cannot be given mor because production will suffer and the interthe community will be prejudiced if further given to them. I consider the claim of the in this respect to be excessive. The leave n founded more or less on the award of Shri to which I have made reference in an earlier of my award. I do not think any liberalisal modification is called for so far as privilege concerned.

1 (b) of Annexure 'A' of the written statement Union relates to casual leave. It shows that no covered by the Shops and Establishments regranted 10 days' casual leave in a year while workmen are granted 10 days' leave without ay. On behalf of the Mazdur Union 10 days' leave with pay has been prayed for on behalf I am not inclined to accede to this demand Union and the Sramik Congress because ction would be hampered if casual leave is as a matter of course to workers who are not ad by Shops and Establishments Act.

m (c) of Annexure A relates to sick leave. It that as employees covered by the State mee Act are given 15 days' sick leave with Insurance Act are given 15 days sick leave with bay and others seven days with pay in a year to cumulation is allowed. On behalf of the ut Union and Sramik Congress 15 days' sick with full pay cumulative without limit was I for on behalf of all workmen. Shri submitted on behalf of the Company that the ulars stated under this head are not correct so the existing system of sick leave is concerned. system would appear in Ext. G(1). It shows n view of Employees' State Insurance Act both mhati and in factory establishment at Manick-sick leave benefit has been replaced by wees' State Insurance Act and the employees ned by the West Bengal Shops and Establish-Act are granted sick leave according to the sons of that Act. Sickness benefit is given section 46 to 49 of the Employees' State ince Act, 1948, and sick leave is granted under n 11 of the West Bengal Shops and Establish-Act. These benefits are quite adequate. benefits have to be compulsorily given by the There is no reason why any additional t should be given by way of sick leave with full The claim of the Union and the Sramik ess under this head is rejected.

n (d) of Annexure 'A' relates to festival holigiven to the workmen of the Company. All nen of the Company excepting four categories ven 20 days' festival holidays in a year. The ted categories are mentioned here. Of these ategories (1) durwans, syces, etc., are not given istival holidays, (2) shift workers are given five festival holidays, (3) representatives are given il holidays only when they are at the headers and (4) piece-rated workmen and dailyworkmen are given only two festival holidays ear It was contended on behalf of the Union he Congress that this discrimination is unfair should be removed and all workmen should be equal number of festival holidays in a year dditional holidays, if any, under the Negotiable ments Act should also be given to workmen ned by the Shops and Establishments Act. carefully considering this claim of the Union I opinion that the company is quite liberal in ing 20 days' festival holidays to the majority workmen. It is not possible to give the same er of holidays to the four excepted categories in of either the nature of their work or the icies of their service. I am, however, of opinion lurwans, syces and some other categories who of given any festival holidays at present should be deprived of such holidays. They should be five days' festival holidays by rotation in a year henceforth. As to shift workers I think five days' holidays for them are enough. There is no reason for altering the rule regarding representatives. Piece rated workers and daily rated workers should be given five festival holidays in a year instead of only two such holidays which are given at present.

I now come to item (e) of Annexure A. Under this head a weekly holidays or rest day with pay is claimed on behalf of all categories of workmen. At present durwans and some other workmen are given only one day off with pay in a fortnight and daily rated workmen are given one day off in a week without any pay. There is no reason or justification for altering the existing practice.

Under the last item (f) the following facilities in regard to leave have been claimed by the Union, (i) Sunday and holidays falling within or at any end of the leave period should not be counted in the leave period as is done in the case of factory workmen; (ii) wages for unavailed leave should be paid to the workmen; (iii) a statement of individual leave account should be shown in the pay sheets of workmen of City Offices as is done in the case of factory workmen; (iv) leave taken on a Saturady should be accounted as a half day.

After carefully considering these demands I am of opinion that there is no reason for acceding to them

Save with the modifications which have been stated above the existing rules regarding leave and holidays will continue.

### Issue No. 5.—Canteen facilities

I now come to issue No. 5 which relates to cantren facilities. The existing cateen facilities and the modifications sought by the Union in Annexure 'A' to its written statement are set out side by side.

### Existing facilities.

- (1) Free tiffin or tiffin allowance-Nil.
- (ii) Full meals at the rate of 0.36 p. per head are supplied to 100 heads daily at Manicktala.
- (iii) (a) At Company's canteens at Maniktala and Panihati some selected food articles are sold at concessional rates.
- (b) Company contributes Rs. 3 per month per head to workmen working at City Office and the South Depot.

### Claims of the Union.

- (1) Free tiffin worth 0.75 p. per day should be given to each workman present.
- (ii) (a) This should be supplied at the rate of 0.20 p. per meal to all who are interested at Maniktala and Panihati.
- (b) Free full meals should be supplied to all morning shift workmen.
- (iii) Company's contribution should be raised to Rs. 15 per month per head.

Shri Das Gupta contended on behalf of the Company that the question of allowing free tiffin does not come within the purview of this reference and so this demand should be rejected. The existing canteen facilities owe their origin to the award of Shri Modak to which I have already made a reference in earlier portions of my award. At pages 104 and 105 the learned judge disposed of the issue "cheap canteen and free tiffin." It is an admitted fact that at present some articles of food are being supplied at concessional rates to the workmen. The Union and the Sramik Congress are asking for free tiffin worth .75p. per day. It was argued by the Union that free tiffin is supplied by several other pharmaceutical concerns in Calcutta. No evidence has been given as to the total emoluments and allowances given by these Companies to their workmen. In the circumstances it would be imposing a heavy burden on the Company if free tiffin worth .75p. per day is directed to be supplied to all the workmen. This part of the claim is rejected.

Rice meals at Maniktala are being supplied to 100 workmen at .36 p. per day. It was submitted on behalf of the Company that this special supply of rice meals was undertaken at the request of the Union. On behalf of the Union it was claimed that rice meals should be supplied to all workmen of Maniktola and Panihati factory at .20 p. per meal. As statutory rationing has been inaugurated in Calcutta it is not possible to extend the provision regarding supply of rice meals any further. This demand is rejected.

The Company supplies some selected articles of food at Manicktala and Panihati canteens at concessional rates according to the terms of Shri Modak's award. I asked Shri Das Gupta to take instruction from the Company and to let me know if the Company is prepared to make any concession in the matter of supplying these articles. According to Shri Modak's award the workers are required to pay 2/3rd of the cost and the Company pays 1/3rd of the cost of such articles which consist of puri or ruti with curry or dal and a cup of tea or in the alternative chira, dahi and a cup of tea. Shri Das Gupta agreed on behalf of the Company that these articles may henceforth be supplied at a cost of .24p. per meal of which half will be met by the Company and the other half will be paid by the workmen. This is a reasonable proposal and I direct that henceforth the above articles of food with a cup of tea will be supplied at the rate mentioned above and the Company and the workmen will pay the cost half and half. Simple tea will be supplied to the workmen at the same rate at which it is now supplied. Other articles of food such as snacks, sweets, etc., will have to be purchased by the workmen with their own funds. As to the prayer of the Union and Congress for raising the contribution of Rs. 3 of the Company per month per workman of the City Office and South Depot to Rs. 15 per month, I do not see any reason for raising the amount of this contribution.

The above is my adjudication and award in respect of issue No. 5.

#### Issue No. 6-Shift allowance for supervison

I now pass on to give my adjudication of No. 6 which is the last issue in the order of ref It is an admitted fact that there are shin visors at Panihati factory and at Manicktola In Annexure 'A' the Union has claimed 25 pe of basic pay for all shift supervisors. annexure a similar claim has also been m. behalf of Acid and Alum Plant supervisors of P who are given an allowance of Rs. 10 per me present. A similar claim has also been ma behalf of one Bibhuti Sen, Supervisor of Su Acid Plant, Panihati, who is not given day allowance at present. I may at once say the claim put forth on behalf of Acid and Alun supervisors of Panihati and also on behalf of i Sen is not tenable because it is not covered order of reference. Issue No. 6 concerns onl allowance for supervisors. Admittedly this alle is paid at Rs. 5 per month to shift superve Manicktola and at Rs. 3 per month to P supervisors. In my opinion this discrimi though small, should be abolished. I do not, he find any reason for increasing the allowance. 101 and 102 of the award of Shri Modak would that a shift allowance of Rs. 5 was given to visors working in three shifts as an inducement their attendance at the time of Hindu Mushin Manicktala factory was situate in a riot affecte This allowance of Rs. 5 per month for Man shift supervisors has continued. Shri Mod k at a shift allowance of Rs. 3 per month to shift visors of Panihati factory. As there is no apprehension of any riot, I think the shift supe of the two factories should get an equal ame this allowance. The allowance of Panihan visors is raised to Rs. 5 per month. I disalle claim of the Union and the Sramik Congre increasing this shift allowance any further my adjudication on issue No. 6.

I have given my adjudications on the swenumerated in the order of reference adjudications constitute my award. Except portions of my award for which a specific denforcement has been stated the remaining will be enforceable immediately after the expone month from the date of publication of this in the "Calcutta Gazette."

Taken at my dictation and corrected by m

RENUPADA MUKHERJEE, Judge.

RENUPADA MUKHE Judge, First Industrial In

The 14th January 1965.

By order of the Gover S. C. MUKHERJEE, Asst. §3-LR./IR/9L-53/63.—22ad January 1965. is under the Government of West Bengal, Department, Order No. 4256-LR./IR/9L-ated the 9th October 1963, the industrial setwen Messra. Northern Dooars Tea Co. naguri Tea Estate, P.O. Binnaguri, Jalpaicutta Office: 2 Fairlie Place, Calcutta-1), r workmen of the Binnaguri Tea Estate id by Zilla Cha Bagan Workers' Union, Jalpaiguri, regarding the issue mentioned said order being a matter specified in the schedule to the Industrial Disputes Act, 1947 of 1947), was referred for adjudication to the Industrial Tribunal;

whereas the said Third Industrial Tribunal abmitted to the State Government its award a said industrial dispute;

y, therefore, in pursuance of the provisions of h 17 of the Industrial Disputes Act, 1947 (XIV 17), the Governor is pleased hereby to publish hd award as shown in the annexure hereto.

#### **ANNEXURE**

e matter of an industrial dispute between fisses. Northern Dooars Tea Co. Ltd., innaguri Tea Estate, P.O. Binnaguri, Jalpaiguri lalcutta Office: 2 Fairlie Place, Calcutta-1), and teir workmen of the Binnaguri Tea Estate presented by Zilla Cha Bagan Workers' n'on, P.O. Mal, Jalpaiguri. (Case No. VIII-18 of 1963.)

### RE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri J. N. MANDAL, Judge, Third Industrial Trbunal

ie Union: Shri Patit Paban Pathak.

the Company: Shri S. Sen, Advocate, structed by Shri J. K. Ghosh, Advocate of essrs. Orr Dignam & Co., Solicitors, and Shri ihp Das Gupta, Advocate.

#### AWARD

order No. 4256-I.R./IR/9L-53/63, dated the stober 1963, the Government of West Bengal, Labour Department, referred under section the Industrial Disputes Act, 1947, the industrial Disputes Act, 1947, the industrial Dispute between Messrs. Northern Dooars Teadd., Einnaguri Tea Estate, P.O. Pinnaguri un (Ca'cutta Office: 2 Fairlie Place, Calcuttatheir workmen of the Binnaguri Tea Estate nted by Zilla Cha Bagan Workers' Union. Aal, Jalpaiguri, regarding the matter specified schedule, to the Third Industrial Tribunal, ated under section 7A of the Industrial SACt, 1947, by notification No. 808-I.R./IR/7, dated the 11th March 1957, for ation.

#### Issue

Whether the dismissal of the following workmen is justified? What relief, if any, are they entitled to?

(1) Sarbashri Andhoo Karia of Ch. Charowa Sardar, (2) Chooni Oraon of Loojhan Sardar, (3) Ch. Birsha Oraon of Bhum Sardar, (4) Birshi Orain of Loojhan Sardar, (5) Mongri Orain of Santak Sardar, and (6) D.pon Orain of Bhudhiman Sardar.

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Labour Department of the Government of West Bengal for adjudication of an industrial dispute existing between Messrs. Northern Dooars Tea Co. Ltd., Binnaguri Tea Estate, P.O. Binnaguri, Jalpaiguri (Calcutta Office: 2 Fairlie Place, Calcutta-1) (hereinafter referred to as the Company) and their workmen of the Binnaguri Tea Estate represented by Zilla Cha Bagan Workers' Union, P.O. Mal, Jalpaiguri (hereinafter referred to as the Union).

Immediately after receipt of the reference notices were issued to the parties who duly entered appearance and field the written statements of their cases.

The case of the Union is that the Binnaguri Tea Estate is situated in Dooars area in the district of Jalpaiguri. The tea estate is owned by Messrs. Northern Dooars Tea Co. Ltd. There are about 1,000 workmen employed in the aforesaid tea estate. The workmen are members of different Trade Un.ons. The six labourers involved in the present dispute are members of the aforesa.d Union locally known as "Lal Jhanda" Union. There is another rival Union styled as Dooars Cha Bagan Mazdoor Sangha which is being supported and favoured by the management. The management used to recruit temporary labourers from outside in order to cope with the heavy work in plantation and plucking seasons. On the demand of the Union the management agreed to recruit unemployed dependants of the workers for this purpose, but in actual practice it was not done. The inevitable result was the increased unemployment of the members in the workers family. So, the Union organised a token strike for three days from 10th September 1962. The strike was subsequently called off and all the workers reported for duty on 10th September 1962. But some of the Dafadars and Chaprashis who are members of the rival Union did not allow the concerned workmen to resume their work. On the other hand, they were maltreated and threatened with phyiscal violence. So, they had to go back home. But on false report a police case was started against them and they were also chargesheeted and placed under suspen-sion by the management. There was no enquiry into the charges against the workmen and opportunity was given to any of them to adduce any evidence in support of their defence. The matter was brought to the notice of the Assistant Labour Commissioner, Jalpaiguri, by letter, dated 13th October 1963, but there was no result. The Company dismissed all the six workmen who are active members of the Union. In the police case that was started aganist the workmen at the

instance of the management they were all acquitted, that the workmen have been wrongfully dismissed without justification. Hence the prayer is for their reinstatement with back wages.

The Company has admitted existence of more than one Union in the garden but it has denied the alleged undue favour to the other Union, viz., Dooars Cha Bagan Mazdoor Sangha. On the contrary, it has maintained an attitude of absolute impartiality to all the Unions functioning in the tea estate. The Company has further stated that for the benefit of the workmen suitable unemployed dependants were being recruited whenever there was occasion for appointment of additional labour force in the garden. But not being sa.isfied with the manner of employment of unemployed dependants of the workers, the Union gave a notice of strike from 10th September 1962 and that strike was, however, called off at the request of the Assistant Labour Commissioner, Jalpa guri, following a tripartite conference. Although the proposed strike was called off, the workman of that Union without timely intimation from the Union officials went to the work-site on 10th September 1962 and started coercing and intimidating the vast majority of the workers who were voluntarily working and induced them to abstain from work in order to make the strike successful. The concerned workmen led by Balku O aon and Somra Monda III, not only interrupted the work by their concerted action but a so resorted to physical violence and assaulted the supervising dafadar Md. Aziz who sustained bodily in ury and had to be removed to hospital for treatment. Therefore, the management had to draw up disciplinary proceedings against the said workers including Ealku and Somra Monda III. The chargesheet was issued a little late on account of the fact that the workmen were arrested by the police and were detained in police custody for some time. They submitted their explanations. There was an enquiry into the charges against the workmen by the Manager of the garden who held the enquiry in presence of the workmen, gave them every opportunity to cross-examine the witnesses and to adduce evidence in support of their defence. They were also given opportunity to be represented by the representative of a registered Union, of which they are members as required under clause 13(g) of the Standing Orders. The Enquiry Officer after a fair and proper enquiry found them guilty of the charges and awarded the punishment of dismissal from service of the Company. Therefore, the Company's action was justified. All other allegations have been denied.

#### Decision

The Union examined two witnesses—one is the Assistant Secretary of the Union and the other is one of the six dismissed workmen. The Company has examined three witnesses including Sheikh Aziz who is said to have sustained physical in ury on the date of occurrence and was detained in hospital for treatment. It is common case of the parties that eight workmen in all were chargesheeted following an incident in the garden that took place on the 10th September 1962. The Manager of the garden is said to have held the enouiry into the charges against all the workmen. There was a common enquiry in respect of the six workmen

involved in the dispute under the present , In respect of the other two workmen bak and Somra Monda III there were separate The enquiry into the charges against Somma III was held on 19th September 1962
Manager of the garden. Exh.bits F to F4
enquiry proceedings and Ext. F/5 is the fi the Enquiry Officer. As to the charges Balku Oraon the enquiry was held by the Manager on 11th October 1962 in the Exh b ts F/6 to F/8 are the enquiry produced and Ext. F/9 is the finding of the Enquiry Both the workmen were found gui.ty of h charges levelled against them and the punished by dismissal from serv.ccs. It appears from the Government letters Exts. I annexure 'I' to the written statement Company that the Labour D. partment Government of West Bengal being satisfied Company's action taken against the two was made by the Government in respect of the was made by the Government in respect of the control of t six workmen who were charged with offences and following a common enquiry
Manager held in the afternoon on 11th
1962, and a common finding of guilty agains
them they were ordered to be dism.ssed services with effect from 15th October 196. order of dismissal was communicated to them by registered post with acknowledgme but they having refused to accept the letter returned to the Manager of the tea gaiden Postal Authority. Exhibit G series are the registered letters with contents.

It is well settled that before an employee missed from service for misconduct, there we managerial enquiry held under the provisions Standing Orders where there are such st orders, and in the absence of such standing according to the rules of natural justice. instant case there are standing orders of Company. Exhibit E is the standing According to the Company there has be managerial enquiry held under the provise the standing orders. The Company has before the Tribunal the enquiry proceeding also the findings of the Enquiry Officer (v de series). Apparently there was an enquiry h the Manager of the garden into the charges k against the workmen, and he also gave his high In such as case it has been observed by the H Supreme Court, that the Tribunal does not s Court of Appeal and substitute its own jude for that of the management. If the cv denote at the managerial enquiry, if believed, just.fit conclusion arrived at, then there should be interference on the ground that the Tribuna' would like to arrive at a different conclusion Tribunal can interfere only (i) when there is of good faith; (ii) when there is victim 52'! unfair labour practice, (iii) when the manage has been guilty of basic error or violation ( principles of natural justice; and ('v) when 6 materials the finding is completely basele perverse. Therefore, the Tribunal can act ! that bounds. The first thing to consider is wi a proper and fair enquiry has been held or no it is satisfied that a proper enquiry has not held or that the enquiry having been held pro

dings recorded at such an enquiry are then the Tribunal will derive jurisdiction with the merits of the dispute.

instant case the workmen were chargeon 3rd October 1962. Exhibits 2 to 2(e)
chargesheets of the same date. They were
heeted in connection with an occurrence that
ace in the garden on 10th September 1962
i.m., and also in respect of an order of the
r said to have been given on 12th September
Apparently there was some delay in drawing
chirg-sheets. The Company has explained
iy by saying that the concerned workmen
it available. They were detained in police
on being arrested after the occurrence.
It is not denied. That explains the delay to
he chargesheets against the workmen. A
of days after the occurrence the workmen
laced under suspension by written notice,
3th September 1962 [Exts. 1 to 1(e) and C].
here ident cal charges against all the six
n. There were two items of charges against
he first one is to this effect:

Monday 10th September 1962 at about 10 m., you along with others abstained from ork in a concerted manner and gathered near ocks 8 and 9 of Sections 3 and 4 of the ucking mela and behaved in a disorderly anner prejudicial to the good running of the tate in that you tried, by recourse to tim dation, abuse and threat of physical olence, to prevent willing workers who had amenced work from carrying out their straid duties. During the disturbance caused you, Sk. Aziz, Dafadar, sustained bodily jury as a result of an assault upon him by member of your unlawful assembly.

above offences, if proved, are misconducts ider section 13(c)(viii) of the Standing iders."

cond one runs as follows: 12th September 1962 vou were ordered by through chowkidars, Shri Rampal and Shri pna, to report at my office at 3 p.m. of the

ailed to carry out the order and it is alleged at you had told the chowkidars concerned at you would not report at my office at the pointed time as ordered by me.

if proved, is a misconduct under section
(i) of the Standing Orders."

nt of the chargesheets the workmen written exp'anations which have been warked Fxt. C/1. The six workmen subentical exp'anations in which they denied disorderly conduct and creating of any, con or causing bodily injury to Aziz They also denied the alleged order of the directing them through chowkidar Rampal aath to meet him at his office at 3 p.m. on ember 1962. According to the Company 1 respect of all these workmen was held knoon of 11th October 1962. On that day

in the morning the Manager held enquirles into the charges levelled against the workman Balku Oraon. I have already stated that he was also found guilty of the charges levelled against him and was dismissed from service and it was subsequently found by the Labour Department of the Government of West Bengal that the action so taken against the said workman by the Company was justified and so there was no reference made in respect of his case (vide Annexure 'I' to the Company's written statement). Exhibit F/10 is the enquiry proceeding in respect of the six concerned workmen and Ext. F/11 is the enquiry officer's findings. Out of the six workmen involved in the present dispute only one has given evidence before this Tribunal. That has given evidence before this Tribunal. That worker is P.W. 2 Shrimati Mongri Mundai. She has said that there was no enquiry. She has denied the suggestion that there was an enquiry in presence of all the workmen and also in presence of some other persons. The workmen had knowledge of the date fixed for holding the enquiry. That date was mentioned in the chargesheet which the workmen duly received and replied to (vide Ext. C/1). On the side of the Company there is the evidence of D.W. I Shri S. K. Mitta who acted as the interpreter at the enquiry that was held by Mr. Mackenzie, the then Manager of the garden. It is admitted by P.W. 2 Shrimati Mundai that the said Manager has since retired and left the garden. The evidence on the side of the Company goes to show that Mr. Mackenze after retirement has gone back to the U.K. It is clear from the evidence of D.W. 1 Shri Mitra that excepting Choto Birsa all the other workmen were present at the enquiry. He has been corroborated by two other witnesses, one of them is D.W. 1 Shri Ajit Kumar Rai Chaudhuri. He is the head clerk in the garden office and the other is D.W. 2 Sheikh Aziz who is serving as dafadar in the garden from 1942. According to these witnesses besides themselves and the Manager there was another office babu present at the enquiry. H's name is Shri K. K. Pandit. He is the second clerk in the garden office. It is quite clear from the evidence of these three witnesses on the side of the Company that the enquiry was held in presence of the chargesheeted workmen excepting Choto Birsa who, as I have already observed, was aware of the date of holding the enquiry. It was mentioned in the chargesheet to which he submitted a reply which is, of course, a carbon copy of the explanations submitted by the other workmen. But it is not denied that he himself submitted the written explanations and put his thumb impression on the document. It also appears from the enquiry proceeding that all of them excepting Choto Pirsa was present at the enquiry and the Enquiry Officer recorded their statements in reply to his questions to them at the commencement of the enquiry and also at the close of the enquiry. At the conclusion of the enquiry they stated in respect of the second charge that they were on that particular day attending a funeral ceremony in the house of Chooni. Their written explanations show that on 12th September 1962 they attended the funeral of Chooni's mother who died on that date. Therefore, I find there is sufficient evidence to show that the enquiry was held by the Manager of the garden in their presence on llth October 1962. uncorroborated testimony of P.W. 2 Shrimati Mundai does not appear to be true. The Enquiry

Officer, as it appears, gave opportunity to the workmen to cross-examine the witnesses who deposed for the Company. At the close of examination of each of them he enquired of the workmen if they wanted to put questions to the witnesses. They replied in the negative. It appears that on 13th October 1962 the General Secretary of the Union addressed a letter to the Assistant Labour Commissioner. Jalpaiguri, requesting the intervention in the matter of apprehended dismissal of the workmen. Exhibit 3(h) is a copy of this letter which was forwarded to the Manager of the garden by the Assistant Labour Commissioner, Jalpaiguri, on 20th October 1962. The Manager of the garden immediately replied thereto on 2nd November 1962. Exhibit 3(i) is a copy of that letter. The Manager immediately informed the authority that there was a full and fair managerial enquiry held, during which the chargesheeted workm. n had every opportunity to produce their witnesses in their delence and to crossexamine the witnesses who deposed against them. They were also given opportunity under clause 13(g) of the Standing Orders to be represented by an official of that Union. Exhibit A/7 is the notice inviting representation from the workmen as required under clause 13(g) of the Standing Orders. The evidence of D.W. 2 who is admittedly the baro babu of the garden is that in spite of notice the workmen did not avail of the opportunity and no representative of the workmen met the enquiry officer who was the Manager of the garden. Exhibit E is the standing orders. The Enquiry Officer appears to have complied substantially with the provisions contained therein regarding punishment proceeding. Their was no denial of opportunity to the workmen to examine witness or to produce evidence in support of their defence and to crossexamine the witnesses examined on behalf of the management. The proceedings although recorded in English were explained in Hindi by D.W. 1 Shri Mitra who is a responsible officer of the garden. His evidence shows that he explained the recorded statement in garden in Hindi so that the workmen can easily follow them. I find no reason to disbelieve this witness. Therefore, I must hold that it was a fair and proper enquiry.

Now, coming to the findings of the enquiry officer it appears that he based his findings on the evidence of the witnesses examined on behalf of the management. Three witnesses were examined to prove the first charge and two to establish the second charge. I have considered the evidence recorded at the enquiry proceedings and the findings of the Enquiry Officer. If the Enquiry Officer believed the evidence of the witness examined, then there is sufficient reason for his coming to the findings he actually arrived at. It appears that he relied on the evidence so recorded at the domestic enquiry and came to his findings. Therefore, it can hardly be called perverse. As regards the second charge there is evidence of two witnesses -Rampal and Rupna chowkidars. It appears from the proceeding that he enquired whether they called the chargesheeted workmen to the office of the Manager on 12th September at 4 p.m., to which they replied in the affirmative. But it appears from the chargesheet

that the time fixed for attending the office was not 4 p.m. but it was 3 p.m.September 1962. If that was the charge a workmen, that particular charge does not have established by the evidence recorder domestic forum. At 4 p.m. on 12th s 1962 the workmen were asked to at Manager's office but the charge shows that so fixed for the purpose was one hour Moreover, it also appars from th proceed the chargesheeted workmen stated that on they were attending funeral ceremony in the of Chooni whose mother died on that date. is one of the chargesheeted persons and attended the enquiry. It was open to the Officer to ascertain the correctness of the si made by the accused persons by asking about his mother's death on that day but not done. So, I am inclined to hold t Manager's finding in respect to the second is against the weight of the evidence, an opinion it has not been satisfactorily es that the workmen intentionally disobe Manager's order. Therefore, the second channot established by proper evidence recorder Enquiry Officer. A contradiction is appare own finding with reference to the evic recorded. However, the first charge have satisfactorily established before the domesti the punishing authority was justified to average punishment of dismissal against the workm provided in the Standing Orders (Ext. E) fore, I find there is justification for the dismissal passed by the management agains six workmen. I may, however, like to obse it does not appear from the findings of the Officer who happens to be the Manager garden that the previous service rocords a workmen were at all perused and considered provided in the standing order that in 2 punishment under the standing orders the shall take into account not only the gravit misconduct but also the previous record, if the workmen and any other extenua aggravating circumstances that may exist. instant case it transpires in evidence t concerned workmen were not casual or tel workmen. It is in evidence of P.W. 2! Mongri Mundai whose relations are the of that they have been serving in the garden for some time. Her father also served garden. Therefore, in consideration of the they are old employees of the garden and consideration of the fact that their service are clean, or at least there is no evidence any past blemish or any punishment t previous offence, the Company should give employment, at least, to start with, on a ter basis in agriculture seasons when ad labourers are engaged to cope with the seasonal operations. It transpires in evide the record that the Company is under agr with the Union to give such appointments unemployed dependants of the workers 27 agreement is being implemented [vide Ext. 3]

Ext. Al. If their works, while working or rary basis, spe found satisfactory, then the Co

nsider their suitability for appointment on it bass. This direction is given with a promote peace and harmony in industrial that will lead to progress and uninterrupted on which means increase of national weight.

is my award.

ed and corrected by me.

J. MANDAL, Judge.

JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 13-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

15-IR./IR/10L-185/63.—22nd January 1965. Para under the Government of West Bengal, Department, Order No. 2775-IR./IR/11L-d. ted the 13th July 1963, read with Corri-No. 163-IR./IR/10L-185/63, dated the 20th 1964, the industrial dispute between R N Parasramka Commercial Company Ltd., 15 Nilgunj Road, P.O. Panihati, district mas and their workmen represented by nk Commercial Mazdoor Sangha, 122 Sahid P.O. Panihati, district 24-Parganas, regardisues mentioned in the said order, being pecified the Second and the Third Schethe Industrial Disputes Act, 1947 (XIV of 1885) for the Industrial Disputes Act, 1947 (XIV of 1885) for the Industrial Disputes Act, 1947 (XIV of 1885).

wherees during the pendency of proceedings the said ladustrial Tribunal Shri Santi Guha, a workman of the said Company, complaint in writing to the said Industrial against the said Company alleging that Company had dismissed the said workman in such dispute;

whereas in exercise of the powers conferred on 33A of the Industrial Disputes Act, 1947–1947), the said Industrial Tribunal has ted upon the said complaint and submitted I to the State Government;

therefore, in pursuance of the provisions of 17 o the Industrial Disputes Act, 1947 1947), the Governor is pleased hereby to the said award as shown in the annexure

#### **ANNEXURE**

natter of an application under section 33A he Industrial Disputes Act filed by Shri I Ranian Guha, 122 Sahid Colony, P. O. hati, 24-Parganas, a workman of Messrs-sramka Commercial Company Private Ltd., Vilgunj Road, P.O. Panihati, 24-Parganas, 1st the opposite party Company in connecwith G.O. No. 2775-LR./IR/11L-104/63,

dated 13th July 1963, and subsequent gendum No. 163-I.R./IR/10L-185/63, dated 20th January 1964. (Case No. 64 of 1964, under section 33A.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri RENUPADA MUKHERJEE, Judge, First Industrial Tribunal.

For the Company: Shri S. K. Bhanja Chowdhury. For the Workman: Shri K. K. Guha, Advocate.

This is an application under section 33A of the Industrial D.sputes Act filed by one Santi Ranjan Guha against opposite party Mess.s. Paras.amka Commercial Company (P) Ltd. The case of the applicant, in short, is that he was an employee of this Company in its factory at 15 Nilgunj Road. P. O. Panihati, 24-Parganas. He was served with a charge-sheet on 26th November 1963 containing false and frivolous allegations of misconduct to which a reply was duly given by the petitioner. After a sham and make-believe enquiry the petitioner was dismissed from service on 9th January 1964. Although an industrial dispute was pending between the Company and its workmen in this Tribunal at the time of the dismissal no approval of the Tribunal was taken and thereby the provisions of section 33 of the Industrial Disputes Act were violated. Hence the petitioner grays for setting aside the order of dismissal and also for his reinstatement with back wages.

The Company replied to the petition of the petitioner. The sum and substance of the reply is that the approval of the Seventh Industrial Tribunal before which an earlier reference case was pending was duly obtained by the Company by filing an application under section 33(2)(b) of the Industrial Disputes Act and so this application is not maintainable.

The only question which arises for my determination is whether the opposite party Company has violated the provisions of section 33 of the Industrial Disputes Act by omitting to seek the approval of the Tribunal as required by section 33(2)(b).

It is not disputed that a reference case is pending between this Company and its workmen. The date of that reference is 13th July 1963. It is admitted that after the petitioner was dismissed from service no approval of this Tribunal was taken. Shri Bhanja Chowdhury submitted on behalf of the Company that approval of Seventh Industrial Tribunal before which an earlier reference was pending was duly taken. The Gazette Notification regarding that reference has been marked Ext. F. It is dated 6th August 1962. It is an Omnibus reference concerning as many as 1208 engineering industries as would appear from list No. 1 attached with the order of reference. Serial numbers 612 and 943 are relevant for our consideration. The first of these two items has been described as Parasramka Commercial Co. (P) Ltd., 421 G. T. Road, Lillooah, Howrah.

The first of these two concerns is the main factory of this Company and we are not concerned with it in this reference. The other factory which is factory No. 2 is really relevant for our consideration.

It is an admitted fact that the petitioner was employed in a factory which is situate at 15 Nilganj Road, Panihati, 24-Parganas, and he has been dismissed by the management of that factory. The case of the opposite party Company is that factory No. 2 of Howrah was shifted to Panihati in 1961 and the address of serial number 943 or list number 1 has been wrongly given. Factory No. 2 of Howrah does not exist any longer and the real party bearing serial number 943 is the Panihati factory. Shri Guha contended on behalf of the workman that factory No. 2 of Howrah is still functioning and the petitioner being an employee of Panihati factory and that factory not being a party to the reference pending before the Seventh Industrial Tribunal, that Tribunal had no authority or jurisdiction to approve the order of dismissal passed by the management of Panihati factory.

On behalf of the opposite party Company some documents were filed for the purpose of showing that factory No. 2 of Howrah has been completely shifted to Panihati. In my opinion it is not open to the petitioner to question the jurisdiction of the Seventh Industrial Tribunal in the manner he has sought to do. He could have taken up this point before the Seventh Industrial Tribunal. As a matter of fact such an objection was taken before that Tribunal as would be clear from the copy of a petition marked Ext. C. But it seems that this objection was not duly prosecuted by the petitioner and approval was given by he Seventh Industrial Tribunal ex-parte.

Shri Guha contended before me that as the Seventh Industrial Tribunal did not hear the objection of the retitioner on the merits he is entitled to prosecute that objection before me. I do not accept this argument. This Tribunal is not functioning as an appellate or revisional authority. The ex-parte order of the Seventh Industrial Tribunal has as much binding force as an order passed on contest.

On a consideration of all these facts and circumstances I am of opinion that the present application of the petitioner is not maintainable. The order passed by the Seventh Industrial Tribunal stands in the way and so I dismiss the application made by the petitioner under section 33A of the Industrial Disputes Act.

Taken at my dictation and corrected by me.

R. P. MUKHERJEE, Judge.

RENUPADA MUKHERJEE, Judge, First Industrial Tribunal. 15-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 305-I.R./IR/15L-9/63.—22nd January—Whereas under the Government of West Labour Department, Order No. 2343-I.R. In 9/63, dated the 12th June 1963, the Indispute between Messrs. India Trading Co., their Head Office at 99 Grey Street, Calcutta Service Stations at 236 Lower Circular Calcutta, 69 Park Street, Calcutta and 1 Ula Road, Calcutta, on the one hand and their men represented by Automobile Engangement of the Calcutta and 10 Workers' Union, 249D Bowbazar Street, Calcutta and order, being a matter specified in the Schedule to the Industrial Disputes Act. (XIV of 1947), was referred to the Sixth Industrial for adjudication;

And whereas during the pendency of prose before the said Industrial Tribunal, Shri Ball workman of the said Company, made a company in writing to the said Industrial Tribunal the said Company alleging that the said Company alleging that the said company alleging the said company alleging that the said company alleging the said com

And whereas in exercise of the powers and by section 33A of the Industrial Disputes At (XIV of 1947), the said Industrial Tribusi adjudicated upon the said complaint and subsits award to the State Government;

Now, therefore, in pursuance of the provising section 17 of the Industrial Disputes Act, (XIV of 1947), the Governor is pleased here publish the said award as shown in the amphereto.

#### **ANNEXURE**

In the matter of an application under section of the Industrial Disputes Act, 1947. Shri Badsha, c/o Automobile Engine Workers' Union, 249D Bowbazar (Calcutta, against Messrs. India Trading 99 Grey Street, Calcutta-6, in connection G.O. No. 2343-I.R./IR/15L-9/63, dated the June 1963. (Case No. 62/64, under \$ 33A.)

# BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-law, Judge Appearances:

For the Applicant: Shri Biswanath Ash, Adn For the Company (opposite party): Shn Ganguly, Advocate.

#### **AWARD**

This is an application under section 33A Industrial Disputes Act, 1947. The complate been filed by Shri Badsha against Mcssf. Trading Company, 99 Grey Street, Calcutta

The case of Shri Badsha is that he was app in or about July 1962 as a servicemen under had India Trading Company and had been di

rer month as wages. He had rendered an t and good service since his appointment.

t ken leave for a month with effect from bruary 1964 and had reported for duty on arch 1964, but his employer refused to allow resume work and then informed him that been dismissed from and his post had been p with new hand. Shri Badsha did not get nce and no cause had been shown why he en dismissed from service and no chargead been given, and no enquiry had been The dismissal had taken place during the cy of a reference to this Tribunal, without any with the provisions of section 33 of the id Disputes Act. It is further alleged that Jsha is an active member of the Automobile ring Workers' Union, that the India Trading n had been pursuing unfair labour practice r to victimise the leading members of the , and that Badsha had been dismissed from on account of the unfair labour practice of nrloyer. The applicant prayed for reinstate-in service and full wages for the entire period. unemployment since 8th March 1964 till ite of his reinstatement.

16 written statement filed by the employer, 1t en stated that the application under section the Industrial Disputes Act is not maintainas much as there had not been any dismissal discharge for any misconduct of the concernrkman. Therefore, the application under 33A of the Industrial Disputes Act is liable dismissed. It is further alleged that the main e which is pending before this Tribunal to the question of grades and scales of pay us present alleged dispute is not connected he main dispute, that Badsha along with 4/5 percons were only employed as night service-September 1963 and that the night servicing was started on an experimental basis. The emwho were appointed for the night servicing were only paid their wages daily as and when orked. After running the night servicing or about five months till January 1964 it was that the experiment was not successful and the night servicing work was stopped. The of temporary or casual employees engaged mection with the night servicing work, re, came to an end. It is denied that Badsha d for duty on 8th March 1964 and he was wed to resume his work and was told that been dismissed from service. It is further that there had been any unfair labour and victimisation of the members of the The employer denies all knowledge as to Bidsha is an active member of the Union Lastly, it is said that there is no question ng of any notice of dismissal and/or issuing charge-sheet, and/or holding of any enquiry complainant was never accused of misconduct s not dismissed but was simply discharged experiment was not successful.

ollowing points arise for consideration in ent case:

the application under section 33A of the Industrial Disputes Act maintainable in law?

- (2) Has there been a discharge simpliciter, or has there been any dismissal of Badsha by Messrs. India Trading Company?
- (3) Is the applicant Badsha entitled to an order for reinstatement in service and to get the full wages for the entire period of his unemployment since 8th March 1964 till the date of reinstatement?

#### **Findings**

#### Point No. 1

The learned lawyer appearing for the employer had strenuously contended that in the facts and circumstances of the present case, the application under section 33A of the Industrial Disputes Act must be regarded to be misconceived and not maintainable in law. He had made this submission at the time of the opening. I had then indicated to him that for proper decision of the question, it is necessary to find out whether there was really dismissal or there was discharge s mpliciter, and therefore it is necessary to investigate the facts before it is said whether the application under section 33A is or is not maintainable. As, however, the question has been raised both at the time of the opening and at the time of the argument by the learned lawyer for the employer, I shall record my finding. I do not agree with the learned lawver for the employer that simply because it has been stated in the written statement that the applicant Badsha had not been dismissed from service for any misconduct, that statement must be accepted and the application under section 33A of the Act must be dismissed. My attention has been drawn by the learned lawyer for the employer to the ruling reported in 1953 (II) L.L.J.. 882 [The Eastern Chemical Co. (India) versus Gangaram and others]. In that case it was held that where temporary employees are entertained for specific purpose or for specific period, their employment comes to an end at the conclusion of that purpose or for that period without any action on the part of the employer, and as such no permission under section 33 of the Act is necessary. It was further held that where no sufficient evidence is adduced by the employer to prove the temporary object on the period of employment, the management's action in discharging the concerned workmen infringed section 33 of the Act. This ruling itself shows that the facts must be investigated in order to come to the conclusion whether the employment was for specific purpose or for specific period. The employer lost the appeal because of the lack of evidence on the question whether the appointment was for specific purpose or for specific period. If anything, the ruling referred to by the learned lawver, is against his contention. My attention has been drawn by the learned lawyer appearing for the parties also to the rulings reported in 1964 (I) L.L.J., 624 (National Machinery Manufacturers 1 td. versus Vyas) and 1961 (I) L.L.I., 587 (Assam Oil Company versus its workmen) which has been relied on in the award published in the "Calcutta Gazette", dated April 23, 1964 (Mahendra Singh Dhantwal versus Hindusthan Motors). In the first case it has been held that the proviso to section 33(2)(h) does not apply to the case of discharge simpliciter, but applies where the order amounted to a discharge misconduct, though styled as discharge simpliciter,

In that case, the workman was charge-sheeted for misconduct and domestic enquiry was held. As the evidence was not found sufficient to sustain a finding of guilt, the charge-sheet was withdrawn, and on the next day, the service of the concerned workman was terminated on payment of one month's wages in lieu of notice on the ground of loss of confidence under the relevant standing orders. The employer in that case did not file any application for approval before the industrial tribunal under proviso to section 33(2)(b), but the concerned workman preferred a complaint under section 33A of the Act. In the other case, it has been held that in deciding the question, whether a discharge simpliciter, the Tribunal would be entitled to go behind the words and form and decide the matter, and that the Tribunal must also consider whether the discharge is mala fide or amounts to victimisation or unfair labour practice or is so capricious or unreasonable as would lead to the inference that it has been passed with ulterior motive and not in the bona fide exercise of the power conferred by the Act. In that case, the Tribunal previously directed reinstatement of Shri Dhantwal and the employer did not reinstate him by the time when the award of the Tribunal direct by the time when the award of the Tribunal directed the reinstatement; instead a notice terminating the service of Shri Dhantwal was given. In that context, the principles referred to above were laid down. The learned lawyer for the applicant Badsha had conceded that he has absolutely no case if it is found that there was discharge simpliciter. He submitted that he had, however, a good case if it is found on evidence that there was really dismissal though termed as discharge simpliciter. I have come to the conclusion, therefore, that it cannot be said that the application under section 33A is not maintainable in law. The question whether there was really dismissal or discharge simpliciter must be decided on evidence. I shall discuss this question later on. This point is disposed of in accordance with my above findings.

#### Point Nos. 2 and 3

There is of course no dispute that the applicant Shri Badsha was an employee under Messrs. India Trading Company at its petrol station at No. 1, Ultadanga Road. There is, however, considerable difference as to whether Shri Badsha was regular employee or a casual employee, and also as to whether he was a day serviceman, or a night serviceman, and was paid on monthly basis or on daily basis, as and when he worked. The case to the applicant is that he was in permanent service, and was appointed in July 1962 at the rate of Rs. 55 per month. This is denied on behalf of the employer, and it is stated that Shri Badsha was really a casual worker, and was employed in connection with the night servicing work which was started on an experimental basis, and that he was actually paid for the days he worked. It was submitted by the learned lawyer appearing for the employer that the allegation of the workman regarding the conditions of his service is completely untrue, and that the workman was really a casual worker who was employed for a specific job. Now, regarding this question, the only evidence on behalf of the workman is the workman himself (P.W. 1).

P.W. I has said that he had joined se February 1962, that his pay was Rs. 55 le and he used to get his pay on the fith da month, that he used to work from 8 a.m. to that eight other persons used to work w and that he never worked as a night ser Regarding this evidence, I point out that discrepancy between the evidence of P.W. 1 written statement, wherein it has been stat Badsha was appointed sometime in July 1 course, the discrepancy might have been the mistake made by the concerned we Regarding the eight other persons, it would from the evidence of P.W. 1 that they are service under the Company. P.W. 1 has n able to give the name of all the eight person has mentioned the names of Bimal, (perhaps a mistake for Andrews), Bhagar Krishna. It was suggested to him that I was also a casual worker, but this has been by him. He, however, says that he used to thumb impression on the acquittance roll, o sheets. The wage-sheets (Ext. A series) were to him, and he claims that he had given his impressions there. The wage-sheets show t of Bimal, Andrew and Krishna, and also the of other persons. P.W. 1 admits that Bir others had entered service before he had service, that Ram Sagar Singh is the Manager petrol pump, and that Ram Ekbal, Ram Tewari are the durwans. The wage-sheets ember 1962 till February 1964 had been nut they do not show the name of Badsha suggested to P.W. I that actually for casual v thumb impression was taken on the voucher end of the month. This has been denied by There is a voucher (Ext. B) showing that had been paid wages for 25 days' work at t of Rs. 2.20 nP. per day for December 1963 January 1964. Ram Sagar Singh (OPW stated in his evidence that in September 1 had employed Badsha, and also Mohammed. and Rama who were paid on daily basis the rate being Rs. 2.20 nP., and that when the employees were paid on the 3rd, 4th or 5th month, the signatures on the vouchers were for the casual or temporary employees. He states that he himself had taken the thumbi sion of Badsha on the voucher (Evt. B). The no sufficient reason for not believing the et of OP.W. 2, who admittedly is the Manager petrol station at Ultadanga Road. It was I out by the learned lawver appearing for the man that O.P.W. 2 had stated that ther registers for permanent employees, and for employees, and that there are also other re including the salary registers. It was sub that these registers could have been shown if was really appointed as a casual worker or n is true that all the documents had not bee duced by the employer, but I do not think. a sufficient reason for discarding the eviden O P.W. 2, who is admittedly the Manager of Ultadanga petrol station. O.P.W. 2 had <sup>f</sup> stated that he had been working for 15 year. that Badsha did not do the day servicing w that petrol station from July 1962. Apart this, there is also the evidence of O.P.W. 11 Prosad, who is one of the partners of the Cos

that he did not know Badsha, and appoint any temporary or casual em-Budsha was really employed for over half years, it is not very likely that ould know him. There are certain other ich reference must now be made. It was Budsha had been granted leave for one 1964. Regarding this is of course the uncorroborated testi-W. I that he had obtained leave for one O.P.W. 1. O.P.W. 1, however, he ever granted any leave to Badsha. stated that there is no leave register for hes and the leave register had been tyear as notices had been received under A Tstablishments Act. I do not think anything in the cross-examination of which would show that his evidence accepted. It is said that after the expiry e, Badsha wanted to resume work, and old that he had been dismissed from 115 evidence of P.W. 1 cannot also be Before I proceed to consider that evid-id point out that P.W. I had stated that ick on the 7th of March and wanted to gragraph 5 of the written statement, it tated that Badsha reported for duty on 1964 I do not think that the difference nistake, because it was suggested by the ver for the workman that Badsha went and O.P.W. 2 one day before the he leave, and that he was asked to go that he had been dismissed. The ver for the workman was unable to discrepancy mentioned above. He has hat the date as mentioned in the written meht be wrong. I cannot accept this because an application was filed on e wirkman on 11th January 1965 saying was some typing mistake with regard to of love, and that the date should be v 1964 and 8th March 1964 instead of n 1963 and 8th March 1963. In view er in the relief portion where the date 1964 has been mentioned, it is clear that cen some typing mistake in paragraph 5 tten statement. It was then not sub-the date 8th March 1964 is also a I should be 7th March 1964, as the as alleged to have been on leave till 1764. I do no think it can be accepted the workman had reported for duty on 1964 Both O.P.W. 1 and O.P.W. 2 had Badsha came at all in March 1964 at stated that Badsha did not come to and O.P.W. 2 has said that Badsha came May 1964 and wanted some work to be n, and he told him that as the night irk had been stopped, he cannot offer ment The learned lawyer appearing apany had pointed out that, in fact, the complaint had been filed on 13th May evidence, therefore, of O.P.W. 2 is very would also point out that P.W. 1 had e petition of complaint was filed before al 10'15 days after he was told that he ger in service. This evidence of P.W. 1 way to corroborate the evidence of hat Badsha saw him in May 1964. The

cross-examination of P.W. 1 also shows that when he was told that he was not in service, he gave a letter to the Company by registered post and the letter was written by Rabin Babu who was present in Court, and that he can produce the copy of the letter and the registration receipt on the following day. Rabin Babu was not examined, and the copy of the letter and the registration receipt were never produced. It appears to me, therefore, that the allegations that Badsha was on leave from 8th February 1964, that he wanted to join either on 7th March 1964 or 8th March 1964 and was told that he was no longer in service, and that Badsha had gone to O.P.W. I on three or four occasions requesting permission to join service on the expiry of the leave, cannot be accepted. The evidence of O.P.W. I and O.P.W. 2, on the other hand, makes it obsolutely clear that the night servicing work at Ultudanga petrol station was started sometimes in September 1963, that Badsha was employed as a casual worker in connection with the night servicing work at that station and that during riot in January 1964 all the casual workers employed in connection with the night servicing work, had left Calcutta, and therefore, the night servicing work had been stopped. Incidentally, I may point out that if Badsha had worked for the entire month of January 1964, he would have been paid his wages for that period. He would also be entitled to get some wages for February 1964. It does not appear that Badsha was at all paid any amount either for January 1964 or February 1964. I have, therefore, come to the conclusion that Badsha was a casual worker who was paid on daily basis as would appear from the voucher (Ext. B) for the days he actually worked, and that as the night servicing work which was started on an experimental basis and which even according to PW. I was done, had to be stopped in January 1964, the service of Badsha came to an end with the stopping of the night servicing work in connection with which he was employed. Therefore, at best, there was discharge simpliciter; it cannot be said that Badsha was dismissed from service From the fact that Badsha asked for another employment to be given to him by O.P.W. 2 shows that Badsha knew that his service is at an end. The learned lawyer appearing for the workman had contended that in the main reference the employer had mentioned Badsha as a worker. I do not think I can refer to the contents of the main reference for the purpose of deciding this application under section 33A of the Act. Even if it is assumed that the name of Badsha appear with the list in the main reference, I do not think that would show that Badsha was really a regular employee and not a casual worker. It appears to me on consideration of the facts and circumstances mentioned above that the services of Badsha who was a casual worker came to an end when he left Calcutta on or about 9th January 1964 and did not come back till sometime in May 1964 as the night servicing work which was started an experimental basis had been stopped on account of all the casual workers leaving Calcutta at the time of the riot. In the circumstances, there is no question of any contravention of section 33 of the Act. There is also no question of dismissal for misconduct Therefore, the question of submitting chargesheets and the question of an enquiry into the alleged misconduct do not arise. The application therefore under section 33A of the Industrial Disputes Act fails and the applicant is not entitled to get any relief. Point Nos. 2 and 3 are decided in accordance with my above findings. The application under section 33A of the Act is dismissed on contest. This is my award.

Dictated and corrected by me.

P. BASU, Judge. 14-1-65.

> P. BASU, Judge, Sixth Industrial Tribunal. 14-1-65.

> By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 350-I.R./IR/11L-27/64.—29th January 1965.

Whereas under the Government of West Bengal, Labour Department, Order No. 579-I.R./IR/11L-27/64, dated the 13th February 1964, the industrial dispute between Messrs. Calcutta Paper Industries, 194A Manicktola Main Road, Calcutta-11, and their workmen represented by Calcutta Paper Industries Mazdoor Union, 33 Manicktola Main Road, Calcutta-11, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Calcutta Paper Industries, 194A Manicktola Main Road, Calcutta-11, and their workmen represented by Calcutta Paper Industries Mazdoor Union, 33 Manicktola Main Road, Calcutta-11, referred under G.O. No. 579-I.R./IR/11L-27/64, dated the 13th February 1964. (Case No. VIII-44/64.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Judge

Appearances:

For the Union: None.

For the Company: Shri J. R. Jain. Labour Adviser of the Company.

The Labour Department by Order 1 IR/11L-27/64, dated 13th of Feb referred to this Tribunal the issue as to termination of employment of Sk. ka fied, and to what relief, if any, is he can

The written statement of Sk. Kalon had been discharged by the employer. Calcutta Paper Industries on 19th August that he was an employee under the Calcutta Paper Industries on 19th August that he was an employee under the Calcutta Paper Industries on 19th August 19th been discharged had been no charge-sheet or enquing termination of service has been made at of principles of natural justice. On 14 1963 Sk. Kaloo had sent a registered at employer with request either to allow resume duty with compensation or to at of the charges or grounds of terminating employer, though he acknowledged the not give any reply. Thereafter a comployer any reply. Thereafter a comployed to the Labour Commissioner August 1963 and there were conciliation which failed due to the adamant atthe employer. As the termination is not justified, Sk. Kaloo prays for reinstate compensation for the periods of unempage.

The employer in the written state submitted that the dispute under the pre of Reference is an individual dispute z industrial dispute under section 2(k) of trial Disputes Act, 1947. In the circuit prays that the reference may be t further contends that Sk. Kaloo had b under the Company since November & did not have any brilliant record a alleges that Sk. Kaloo had been about without leave, and/or permission and since 19th August 1963. That the manual contemplating for sending him a letter the above fact when the letter, dated in 1963, was received from Sk. Kaloo. In Informed Sk. Kaloo that the contents of the state of the are all false and the allegations had been counter his absence without leave since 1963 and the management gave his opportunity to resume duty by 28th A and also informed him that failure on comply with the above order, Sk. has be deemed to have left the service Company on his own accord. Sk. Kalor did not report for duty on 28th Augs directed, and therefore the Company t Kaloo had left the services on his own copy of the letter, dated 29th August hung up on the factory gate and also on board of the Company. As the serv Kaloo came to an end and in the mans above, the question of giving the charg of holding a domestic enquiry does not management, in fact, came to know alleged dispute when it received a letter Conciliation Officer for a joint confert matter. In view of the circumstances in the written statement, the employer s Kaloo is not entitled to any relief cithe reinstatement or by way of compensati

the present case, the employer had filed ral documents but Sk. Kaloo did not file any ument at all. The Learned Lawyer, appearing the worers Union had taken time on the und that the Union Secretary was ill. He was cted to file a medical certificate in support of allegation by 5th January 1965 but no such allegation by Still January 1905 but no such heal certificate was filed. On 12th January 1965, th was an adjourned date for hearing, an leation for further time was filed on the and that the Union Secretary Shri Mani chergee was suffering from amoebiosis. The heal certificate showing the alleged illness was lalong with the petition for time. This applicafor further time was rejected as sufficient time already elapsed. The representative of the lover submitted that Sk. Kaloo had been paid compensation and is no longer interested with dispute. Thereafter the matter was adjourned 13th January 1965 for evidence on the side of employer. On 13th January 1965, a joint tion of compromise thumb impressed by Sk. and signed by a Partner of the Calcutta er Industries was filed. In it it was stated that dispute had been amicably settled out of Court a "no dispute" award might be passed. I am shed that the terms of the compromise are legal bona fide. As the dispute had been settled cably out of Court, there should be a "no oute" award I order accordingly.

his is my award.

netated and corrected by me.

P. BASU, Judge. 13-1-65.

P. BASU.

Judge, Sixth Industrial Tribunal. 13-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

is 355-I.R. IR/11L-305/62.—30th January 1965.

Thereas an industrial dispute existing between sors Bengal Paper Mill Company Limited, Randustrict Burdwan, and their workmen district Burdwan, and their workmen destrict Burdwan, relating he matters specified in the third schedule to the astrial Disputes Act, 1947 (XIV of 1947), was red by the employer and the workmen to tration of the Arbitrator named in the Arbitrator and Engal, Labour Department, Order No. 2074-IR 11L-305/62, dated the 5th June 1964; and whereas the arbitration award on the said strial dispute given by the said Arbitrator was ived by the State Government on the 20th 1965.

Now, therefore, in pursuance of the provisions of sub-section (1) of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNEXURE

In the matter of an industrial dispute for arbitration between Bengal Paper Mill Company Ltd., Raniganj, district Burdwan, and their workmen represented by Bengal Paper Mill Mazdoor Union, P.O. Ballavpore, district Burdwan. (Case No. VIII E-3/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BEFGAL

#### Present:

Shri A. P. BHATTACHARYA, Judge Second Indusrial Tribunal

#### Appearances:

For the Company: Shri Monotosh Mukherjee, Counsel, and Shri N. C. Shah, Advocate.

For the Union: Shri Patit Paban Pathak.

#### **AWARD**

The Government of West Bengal by its Labour Department Order No. 2074-LR./IR/IIL-305/62, dated the 5th June 1964, referred to this Tribunal an industrial dispute between Messis. Bengal Paper Mill Company Ltd., Ranigani, district Eurdwan (hereinafter referred to as the Company), and their workmen represented by Bengal Paper Mill Mazdoor Union, P.O. Ballavpore, district Burdwan (hereinafter referred to as the Union), for arbitration under section 10A of the Industrial Disputes Act

The following points have been referred to the Trbiunal for arbitration:

- 1. Should the money arising out of clause 3(c) and in excess of clause 3(e) as embodied in the bipartite agreement between the parties, dated 24th October 1959, be distributed amongst the staff as on 15th September 1959.
- Will the bonus for the staff recruited after 15th September 1959 be paid by the employer separately and not from the bonus pool of clause 3(c)

The original arbitration was referred to Shri K. K. Mitra and thereafter to Shri N. B. Chowdhury, Judges, Industrial Tribunal, and finally it came to me for arbitration.

#### Findings

Points 1 and 2

Both the points involve an interpretation of some clauses of the bipartite agreement that was reached between the parties on 24th October 1959. The points may accordingly be discussed together, though they would be answered separately. The terms of the bipartite agreement between the management and the Union entered into on 24th

October 1959 are to be interpreted. In interpreting the terms of agreement, the accepted principle which should be followed is that a particular clause of the agreement should not be taken in isolation, but all the terms of the agreement are to be taken as a whole, and on a conspectus of the entire agreement, proper interpretation is to be made. It is further the accepted principle that in interpreting the document, no extraneous evidence is considered. The intention of the parties is reflected in the terms of the agreement, and it is to be gathered from the document itself. The conduct of the parties in dealing with the agreement becomes irrelevant for the said purpose. Both the representatives of the Union and the Company submitted elaborate arguments in the matter of interpretation of the terms. I will now advert to the several terms of the agreement. In paragraph 1 it is stated that the agreement is applicable to the members of the staff excluding Watch and Ward who are on the rolls of the Company on 1st September 1959. Staff has been defined in clause 1 as general tsaff, junior staff, both supervisory and clerical, subordinate staff, Chinese carpenters, but excludes Watch and Ward staff. In clause 2 the Company agreed to pay two types of bonuses to staff as defined above, namely, the monthly incentive bonus and annual bonus payable before the Puja holidays. Clause 3 of the agreement embodies the provision of incentive bonus for staff. I will consider all the relevant sub-claus s of clause 3 in interpreting sub-clause (c) and subclause (e) of clause 3. Sub-clause (a) states that the scheme was a short term scheme and it would remain in force till 31st December 1962. In this respect, I should state the relevant admitted facts. There had been a dispute regarding incentive bonus between the Union and the Management in respect of 3 years, namely, 1959-60 (October to September). 1960-61 (October to September) and 1961-62 (October to September). The scheme that was formulated by the agreement was therefore a scheme for bonus for 3 years only. It is not a perpetual scheme, but a short term scheme limited to the period of 3 years only. It has also been promised in subclause (a) that a new scheme would have to be considered after the date prescribed in sub-clause (a), namely, 31st December 1962. Then I will turn to sub-clause (c). Sub-clause (d) is not at all important for our purpose. In sub-clause (c) the following provision is made:

"The Company will pay a sum of Rs. 50 per ton of nett finished paper over any production of 1,400 tons nett finished paper in any month. This money shall be put into a pool and shall be disbursed on a pro rata basis according to the basic salary of the staff concerned."

Then follows sub-clause (d) which runs thus—
"The maximum payment in any month shall be for production up to 1,650 tons, i.e., for 250 tons only over 1,400 tons."

Then follows clause (e) which also may be quoted below—

"The payment of incentive bonus for production above 1,400 tons nett finished in any month shall be made in the following month.

The Company, however, will in the bonus i.e., from 1st September to 31st August minimum incentive bonus of Rs. 76.7411 for the number of 220 staff as on the part nent list of the Company on 15th Septe 1959. In case of increase in the number staff the minimum payment per vear simple be increased proportionately. Only number of permanent and confirmed men of the staff excluding apprentices, training probationers shall be taken into consider for such calculation of increased minimum."

All the sub-clauses (c), (d) and (e) are to be together. In brief, sub-clause (c) provides that Company would pay Rs. 50 per ton over and a any production of 1,400 tons per month money would be put into a pool and sha distributed on a pro rata basis according to basic salary of the staff concerned. Thus up production of 1,400 tons per month, there is no money. Over and obove the production of tons per month, pool money will be calcul Sub-clause (d) provides that the maximum parameters and provides that the maximum parameters are supported by the calculation of the calcula in a month shall be for production up to 1,650 i.e., the maximum incentive bonus would be lin to a production of 250 tons over 1,400 tons month. Then follows the provision for mone meentive bonus and it is clause (e). The man incentive bonus is provided at the tage.
Rs. 76,741 for a year for the specified numberstaff, i.e., 220. The staff as on 13th September totalled to 220, and this is an admitted tark was further provided that in case of increase in number of staff subsequent to that date minimum payment per year shall be necessary.

Thus, if there was increase in the proportionately. number of staff subsequent to 15th September ! the amount of minimum payment would not tionately go up. In calculating the number of only the confirmed members of certain categoric workmen are to be taken into consideration for purpose of increased minimum bonus.

Now, the controversy arises in the follor manner. The Union urges that the pool mon incentive bonus was provided in the agreement the existing staff of 220, and so if there had I any subsequent addition to staff the maximum 250 tons on which the pool money is to calculated should proportionately go up. In a words, the Union urges that 220 members of staff who were on rolls in September 1959 would entitled to the entire pool money calculated en basis of maximum tonnage. Any addition to staff would have no claim to the pool money. Company is bound to pay incentive bonus to additional staff from other funds. The Union w me to give this interpretation to sub-caluse (e). the side of the Company, it is argued that ! interpretation by the Union would be refracton the express intention in the language of sub-cl (c) and sub-clause (d). The learned representa for the Union points to clause 1 in limiting the 1 money to 220 members of the staff only. It is admitted fact that on the date of the agreement, total number of staff who were admitted to

under the agreement was 220. The total r of staff was 227, but out of them only 220 intitled under the agreement because seven not confirmed. Sub-clauses (c) and (d), ng to the Union, had been for the benefit of ply who were on the rolls on 1st September and any additional staff recruited thereafter have no right to the pool. I am afraid the ge of sub-clauses (c) and (d) do not allow such retation The clear provision in sub-clause (c) t incentive bonus would be payable to the concerned. Staff has been defined in the subof clause 1. There is no limitation to the lat this incentive bonus is payable only to the the were on the rolls on 1st September 1959, ibsequent recruit would be left out of compass entive bonus. It is true that in clause 1 the ent had been made applicable to the members staff who were on the rolls of the Company September 1959. By using this expression, tention clearly was to rule out the payment of to any employee who wored previous to 1st ther 1959. All the persons who answered to finition of staff as given in the agreement and ere working on 1st September 1959 would be I to the benefit under the agreement. There expression any where to indicate that nai hands who would be recruited after 1st iber 1959 and would answer to the said on, would be dis-entitled to the incentive under sub-clause (c). On the contrary, a it indication can be gathered from the on of sub-clause (e) where minimum incentive had been provided. In sub-clause (e) there car provision that the minimum incentive which is the minimum guarantee of bonus ctive of production was for the sum of .741. This is the minimum figure for the id number of 220. It was clearly provided there was any addition to the staff, the rm figure would proportionately go up, so e minimum guaranteed incentive bonus would uniform. Sub-clause (e) therefore contemthat the benefit of the agreement would be ed to additional staff who are likely to be id in subsequent years within the period of to was intended that such additional staff derive the benefit of minimum incentive bonus sub-clause (e), it is reasonable to conclude ch additional staff would also be entitled to refit of the pool in sub-clause (c) in the of any limitation imposed in sub-clause (c). use (c) nowhere states that the pool was for lusive benefit of 220 men. Had that been intion, there would have been a provision in (c) or sub-clause (d) that for additional ditional pool money is to be provided. The representative for the Union has posed a that if the staff was doubled, the incentive from the pool of sub-clause (c) would be among the double number of staff with the hat the per capita bonus under sub-clause (c) go even below the minimum guaranteed e bonus under sub-clause (e). His argument in that case the staff without producing g would be entitled to greater benefit than ius on the basis of production under clause

(c). The learned representative for the Union characterises this provision as absurd. I cannot accept this argument, because the question of doubling the staff could never be contemplated from the fact that it was a short term scheme limited only to the period of three years, during which no such addition of staff could be recruited or had been recruited. We cannot ignore the actual facts in this case. A chart has been filed by Company showing the staff position during the three bonus years. The strength of staff had been 242 in 1959-60, 256 in 1960-61 and 272 in 1961-62. The argument on the side of the Union is that incongruous result would follow that has no counterpart in reality. This had never been the case, and the incentive bonus under sub-clause (c) was certainly higher than the minimum guaranteed in two successive years, namely, 1960-61 and 1961-62. The interpretation sought to be made on the side of the management is acceptable, and it does not result in any absurdity. The reason is not far to seek. It is not a permanent scheme but a short term scheme, and the parties entered into the agree-ment keeping this fact in view. The maximum tonnage of 250 tons had been fixed in view of the fact that it was only a short term agreement for three years only. The maximum has been subsequently fixed, and I would be wrong if I interprete the clauses in a manner which would have the result of increasing the maximum tonnage 250 tons. That would be against the clear language of sub-clause (d), which is an integral part of sub-clause (c). It I accept the argument of the Union that the pool money under sub-clause (c) is limited to 220 members of the staff and the subsequent recruits to the staff are excluded from sharing the pool, the position would be that the subsequent recruits though contributing to the production on the basis of which the pool is formed would be deprived of the pool, and the entire result of their production shall be enjoyed by the 220 staff only. Since the subsequent recruits contributed to the production which forms the basis of the pool, they are automatically entitled to a share of the pool. In any event, a part of the production on which pool is formed is by the subsequent recruited staff, and the result of their efforts cannot be wholly enjoyed by the 220 members of the staff exclusively. Accordingly, the interpretation of sub-clause (c) would be that the pool is not limited to 220 staff, and there 1, nothing in the language of sub-clause (c) to disentitle the additional staff to the benefit of the pool. Moreover, the maximum of 250 tons cannot be disturbed in the face of clear and unambiguous language in which the maximum has been fixed. There is nothing in sub-clause (d) that the maximum tonnage of incentive bonus would go up in proportion to the additional staff over and above 220. On a conspectus of all the different clauses of the agreement, my answers to the issues are as follow:

I answer issue No. 1 by saying that the money arising out of clause 3(c) and in excess of clause 3(e) shall be distributed among the staff working in the relevant years. It is not limited to the staff as on 15th September 1959. I answer issue No. 2 by saying that the staff recruited after 15th September 1959

would not be paid separately by the employer, but would be entitled to the bonus pool of clause 3(c).

This is my award.

Dictated and corrected by me.

A.P.B., Judge.

> A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 18-1-1965.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 333-I.R./IR/10L-149(A)/64. — 29th January 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962 (hereinafter referred to as the said order), the industrial disputes between the employers of the Engineering Establishments mentioned in list I of the said Order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand, and their workmen represented by the Trade Unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Satya Narayan Tewari, a workman of Messrs. Shankar Iron Engineering Works (P) Ltd., I Kali Majumdar Road, Ghusuri, Howrah, one of the Companies involved in the said dispute, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputed Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Satya Narayan Tewari, 16 Kali Majumdar Road, post office Ghusuri, Howrah, against Messrs. Shankar Iron Engineering Works (P.) Ltd., 1 Kali Majumdar Road, Ghusuri, Howrah, having its

Head Office at 52/1 Dr. Abani Du Howrah. (Case No. 199/63, under 33A.)

BEFORE THE SEVENTH INDUSTR TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. RAY, Judge, Seventh Industrial For the Employers: None.

For the Complainant: Shri Kali Chakraba

#### Award

This is an application under section 33A. Disputes Act, by Shri Satya Narayan Tewarı man of the Company, Messrs. Shankar Ir neering Works (P) Ltd., the Opposite Par plaining of his alleged wrongful and illegal in contravention of the provisions of se Industrial Disputes Act, during the pendena adjudication proceedings of another dispute the Company and its workmen, referred Tribunal by Government Order No. 3537-1. 6th August 1962.

Notice of the application was duly send the Company Opposite Party and the cappeared and filed its written statemen preliminary proceedings, the case was finearing on 8th September 1964. On that Company did not appear. The case was adjourned to 7th January 1965 for hearing Tribunal was otherwise busy. On 7th Januar there was again no appearance by or on beha Company, though the applicant workman was for hearing. In order to give another chance Company to contest the application, the sun moto adjourned the case to 15th Janua for hearing. On this date too, there was no ance by or on behalf of the Company, the applicant workman was ready. In these stances, the case was heard ex parte on 15th 1965.

The applicant's relevant case is that the (shifted its factory to a different place and same time discharged the workmen emplithe old factory without assigning any reast this workman was one of such victims of a and illegal discharge which, in his case, too from 16th December 1963. The adjudicate ceedings of the dispute between the Compans workmen, referred to this Tribunal by ment Order No. 3537-I.R., dated 6th Augu were pending then, but the Company did not with the relevant provisions of section 33, In Disputes Act.

The Company, in its written statement, has that it discharged all workmen of the old after removing the factory to a new site a contended that this applicant did not join the at its new site, though he was instructed to and thereby voluntarily absented himself from Finaly, it has been contended by the Compait is willing to take him again, if the Tribunal accordingly.

riai, the applicant workman has given support of his own case. This evidence support and unrebutted. He has testified , not given any work in the new factory. held from his evidence that he was arbitrarily and without any reason or lt is not proved that there are any ders of the Company permitting such The alleged voluntary absence from work of this workman by not joining work in ctory has not been established. It has d that this workman was arbitrarily disdischarged during the pendency of the n proceedings of another dispute between any and its workmen, referred to this Government Order No. 3537-I.R., dated 1962, but the Company did not comply requirements of the proviso to section dustrial Disputes Act, viz., payment of wages and making an application for the dismissal to the Tribunal. When the has been proved to be arbitrary and and in contravention of the relevant provioction 33, Industrial Disputes Act, this hould give appropriate relief to the workig the present case as a dispute referred to all for adjudication. In the circumstances the workman should get reinstatement ice under the Company with some back would allow 50 per cent. of the back the petiod since his dismissal, having the overall facts and circumstances of the particularly the period of pendency of the plication and the absence of any averment Jones that he had no income at all from source during the whole period since his

result. I allow the workman's application ion 33A. Industrial Disputes Act, ex parte I that his dismissal by the Company was and the Company shall reinstate him on the for duty within 15 days of the publithe award and shall also pay him 50 per ick wages for the period since his dismissal anoth of his reporting for duty in terms of

S. K. RAY, Judge, Seventh Industrial Tribunal. 16-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

-I.R. IR/8L-7/64. — 1st February 1965.—
ander the Government of West Bengal,
spartment, Order No. 852-I.R./IR/8L-7/64,
27th February 1964, the industrial dispute
Messrs. Bengal Fine Spinning & Weaving
7 Bepin Behari Ganguly Street, Calcuttater workmen represented by the Bengal
ning & Weaving Mills Ltd. Head Office
m. 177B Lower Circular Road, Calcutta,
the issues mentioned in the said order
ters specified in the third schedule to the
Disputes Act, 1947 (XIV of 1947), was
for adjudication to the First Industrial

And whereas the said First Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Bengal Fine Spinning and Weaving Mills Limited, 7 Bepin Behari Ganguly Street, Calcutta-12, and their workmen represented by the Bengal Fine Spinning and Weaving Mills Limited Head Office Staff Union, 177B Lower Circular Road, Calcutta. (Case No. VIII-58 of 1964.)

# BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri RENUPADA MUKHERJEE, Judge, First Industrial Tribunal.

#### Appearances:

For the Company: Shri B. Sarkar, Advocate. For the Union: Shri Nikhil Roy, Advocate.

By its Labour Deartment Order No. 852-LR./IR/8L-7/64, dated Calcutta, the 27th February 1964, Government of West Bengal referred this industrial dispute between Messis. Bengal Fine Spinning and Weaving Mills Limited, 7 Bepin Behari Ganguly Street, Calcutta-12 (hereinafter to be described as the Company), on the one hand and their workmen represented by the Bengal Fine Spinning and Weaving Mills Limited Head Office S aff Union, 177B Lower Circular Road, Calcutta (hereinafter to be described as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The order of reference contains the following issues:

#### Issues

- 1. Grades and scales of pay of different categories of workmen.
- 2. Boaus for the year 1962-63.
- 3. Leave.
- 4. Holidays.
- 5. Tiffin allowance.

Written statement was filed on behalf of the Union on 11th April 1964. For avoiding repetition I refrain from stating here what the case of the Union is with regard to each issue and what relief has been prayed for. All these things will appear in the body of the award.

The written statement of the Company was filed on 22nd June 1964. The case of the Company with regard to each issue will appear from the body of the award. I now take up the issues one after another.

Issue No. 1: Grades and scales of pay of different categories of workmen.

This dispute is regarding grades and scales of pay concern different categories of workmen of the head office of the Company. It is an admitted fact that in the head office of the Company there are practically three categories of workmen besides the clerical staff. These three categories are designated as sub-staff. The number of the clerical staff generally varies from 40 to 50. The first category of the sub-staff consists of drivers of motor cars and other vehicles. The second category consists of bill collectors and the third category of peons and bearers. This categorisation has been given in paragraph 19 of the written statement of the Union and is not disputed by the Company. It is also an admitted fact that at present all the employees of the head office including the clerical staff and sub-staff get consolidated pay without any dearness allowance and there is no gradation or time scale increment. In paragraph 8 of the written statement of the Union the dates of appointment, and present salaries of the entire staff as they were paid at the time of the reference have been given. The correctness of that chart was not disputed by the Company.

Shri Sarkar raised a preliminary objection on behalf of the Company. He submitted that this Company carries on business in spinning and weaving of cotton textile industry and as there are numerous such industries in the neighbourhood of Calcutta all these industries should have been joined as a party in this reference. He argued that Government was not justified in singling out this Company for the purpose of fixing the grades and scales of pay of head office employees and should the Tribunal fix a separate grade and pay scale for this Company, the result would be a disturbance in the parity of wages given to the workmen of the textile industry. Shri Sarkar submitted that this would amount to unfair discrimination. I do not agree with this contention of Shri Sarkar. This industrial dispute has arisen between this Company and their head office employees regarding grades and scales of pay. Under section 10(5) of the Industrial Disputes Act it was open to the State Government to include in this reference other establishments of a similar nature. If the State Government has chosen not to do this, I cannot say that the reference is untenable or incompetent. No question of unfair discrimination arises because the only question which requires my adjudication is whether grades and scales of pay of different categories of workmen in the head office should be fixed by me according to issue No. 1 of this reference. The argument of Shri Sarkar that this reference should have been made in the form of an Omnibus reference including all cotton textile industries is rejected.

The other preliminary objection taken by Shri Sarkar was that the wages and grades and scales of pay for all categories of workmen including clerks in the cotton textile industries were revised and fixed by the Second Omnibus Cotton Textile reference by Adjudicator Shri M. C. Banerjee by an award published in the "Calcutta Gazette", dated June 10, 1958, and so no question of fixation of grades and scales of pay a new arises. Shri Sarkar argued that Government could have made a reference for revision of grades and scales of pay and not for fixation thereof. Shri Sarkar argued that issue No. 1 is not maintainable in the present form.

Shri Roy submitted on behalf of the the Second Omnibus reference referred, Sarkar concerns only the employees worl mills of the Company at Konnagar and no office employees inasmuch as the employ that reference was Bengal Fine Spinning an Mills Ltd., Konnagar, Hooghly, and not office of the Company which is situate Behari Ganguly Street, Calcutta-12. On to the award I find that this contention q is correct. The workmen of the head office parties to the Omnibus reference. In the reference the workmen of the mills at were parties. That being the position, passed in the Omnibus reference does no employees of the head office. Then argument that the issue framed with the words 'grades and scales of pay of different of workmen" does not cover the case of grades and scales of pay is too technical t effect to in an Industrial Tribunal. In r an issue framed in the above manner inclu of revision of grades and scales of pay. 1 a disallow the preliminary objection raise Sarkar on behalf of the company and dispose of issue No. 1 on the merits.

I have already pointed out that in pd.d the written statement of the Union a char given showing the names of the clerks with the employment of the Company at the treference and also the names of some wother categories. The correctness of the not disputed by the Company. It is stated of the Union that the first twenty person chart are clerks. The date of appointment these clerks and his present salary would glance that there is no system or uniform matter of salary. I need only give here that there is no system or uniform matter of appointment and salaries of son clerks, namely, those who bear serial num 3, 4, 17, 18, 19 and 20.

	Name.	Date of 19 appointment of		
ı.	S. M. Chakraborty	6-3-52		
2.	N. C. Sengupta	8-1-53		
3.	P. K. De	27-1-53		
4,	8. M. Bose	1.7.55		
17.	A. C. Basak	1-11-62		
18.	P. C. Mukherjee	6-7-63		
19.	N. N. Nandi	1-8-63		
<b>2</b> 0.	K. B. Roychoudhury	12-3-63		

I was told by Shri Roy on behalf of the lall the clerks are either matriculates or they higher qualifications. It is a matter of comm ledge that unless a clerk has any special quantum grapher, etc., the work done by the vast naclerks is of the same type and pattern. (therefore, there should not be much between the pay of one clerk and that of serving in the same establishment. I am (that the wages paid to the clerical staff of pany must be brought within a system by

s and time scale increment. At present ements are admittedly given to all clerks anum of such increment depends entirely set will of the management. As regards the learned Advocate appearing in this i that there should be two grades. The n for my adjudication is what should be and maximum salary of each grade and d be the amount of time scale increment e spans of the time scales.

ntegorise the clerical staff into two grades. All be the junior grade and Grade I the le. In paragraph 19 of its written state-Union has suggested the following time rement and spans for the two grades.

has also suggested that promotion from Grade I shall be automatic.

one connection I may refer to the award ond Omnibus Cotton Textile Tribunal fixed the following scales of basic pay for clerks of the mills:

s basic pay dearness allowance was fixed punal at Rs. 35 for all clerks. On behalf on the pay scales of several mercantile alhouse square have been quoted in the pay scales of clerks are decidedly the pay scales fixed by the Second otton Textile Award. These mercantile not comparable to the head office of this alle company.

admitted fact that in the region of Square where the head office of this Comuate there are the head offices of several s. It is not disputed that most of the head hose cotton mills pay the same wages to al staff as is paid in the mills proper. The ixed by the Second Cotton Textile Award ken as a fairly comparable basis for the fixing the pay scale in the present case. It must be borne in mind that the clerks doffice are paid consolidated salary with-parate dearness allowance as is paid to It should also be borne in mind that the less allowance of Rs. 35 has been varied

tess allowance of Rs. 35 has been varied of the mill clerks by an agreement to Bengal Mill Owners' Association was a should further be borne in mind that the of this Company is situate in Calcutta resumably a more expensive place than is where the mills are situated. Having all these facts and circumstances I do not any injustice will be done to any party grades and scales of pay of the clerical following way:

n each grade will be of 20 years. Promotion le II to Grade I will not be automatic but

will be made on the basis of seniority, merit and special qualification or knowledge, such as proficiency in drafting, knowledge of accountancy and of stenography, etc.

The next question for my decision will be one of fitment into new grades and scales. Those who are getting less than Rs. 100 per month will get the starting salary of Rs. 100 of the junior grade. It may be that among the clerks who are getting a pay less than Rs. 100 some will get a larger benefit than others. This cannot be helped and they will derive this larger benefit because injustice was done to them in the past. Clerks getting a pay between Rs. 100 and Rs. 139 will be fitted into their appropriate places in the junior grade at a stage which is just higher than their present salary. Clerks who are getting a pay of Rs. 140 and above will be fitted in appropriate places in Grade I and they will be given a salary which is just higher in the new time scale than their present salary. This fitment in the new grades and scales will be operative from 1st January 1965.

In connection with the question of fitment into new grades and scales Shri Roy submitted that for every three years of past service an additional increment should be given to the clerical staff. I do not eccept this contention because the Company has already granted an annual increment in wages to all the workmen and so there is no reason why an additional increment should be given in consideration of past services of the employees.

I next come to the question of grades and scales of pay of drivers of cars and other vehicles. In my opinion no distinction should be made between the pay scales of drivers of light cars and drivers of heavy vehicles as has been suggested in paragraph 19 of the written statement of the Union. For drivers of light cars the Union has suggested the following pay scales:

For drivers of heavy vehicles the Union has suggested the following pay scales:

I agree that the span should be 20 years but I am of opinion that the annual increment in the case of all motor car drivers should be Rs. 3 all through. There should be only one grade in the case of motor car drivers. I adjudicate that the following should be the pay scales of motor car drivers:

As regards bill collectors the Union has suggested the following pay scales:

I fix the following pay scales for bill collectors:

As regards the last category in the list namely peons and bearers the Union has suggested the following pay scales:

Considering the pay scales of other categories of workmen I fix the following pay scales for peons and bearers:

As regards the fitment of all the categories of the subordinate staff I direct that such of these workmen as are getting wages below the minimum of the pay scales fixed by me will at once get the minimum of their respective pay scales and those who are getting wages within the pay scales fixed by me will be fitted into the next higher stage. Such fitment will have operation from January 1965.

The above is my adjudication with regard to issue No. 1.

Issue No. 2: Bonus for the year 1962-63

It was admitted by both parties that bonus is being paid to the employees of the head office in accordance with the terms of Second Omnibus Cotton Textile Award. Both parties agreed that there is no longer any dispute between them regarding payment of bonus to the employees of the head office. I, accordingly, hold that there is no longer any dispute with regard to issue No. 2.

Issues Nos. 3 and 4: Leave and holidays

It was contended on behalf of the Union that there is no fixity or certainty in the matter of granting leave and holidays to the employees of the Company and this matter depends entirely on the arbitrary decision of the Company. It was stated by Shri Pronab Kumar Sengupta who was formerly Personnel Officer of this Company that leave and holidays of the head office are governed respectively by the Shops and Establishments Act and Negotiable Instruments Act. This is also proved by Company's Accountant Shri Sushil Kumar Mukherjee. There is no reason to disbelieve their evidence and I think that these two issues have been unnecessarily raised by the Union. It is admitted that one holiday under the Negotiable Instruments Act was not given to the head office employees by reason of pressure of work. The Company must take care that such violation of the Negotiable Instruments Act does not recur in future. If on account of any emergent situation a holiday under that Act is curtailed then the Company must see that a corresponding holiday is given to the employees. This is my adjudication on issues Nos. 3 and 4.

#### Issue No. 5: Tiffin allowance

The grades and scales of pay of different categories of workmen have been liberalised by this Award. There is no reason why an additional tiffin allowance should be given. No evidence is forthcoming on behalf of the Union to show that such tiffin allowance is given to the employees of head offices of other Cotton Textile Mills. I reject this claim of the Union.

I have given my adjudication on all the i contained in the order of reference and the tute my award. Except where I have stand wise this award will have effect after the one month from the date of publication of the in the "Calcutta Gazette".

Taken at my dictation and corrected by RENUPADA MUKHERJEE, Judge.

RENUPADA MUKHE Judge, First Industrial II 20-1-65.

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By order of the  $Govern}$  S. C. MUKHERJEE,  $A_{\Sigma}$ 

No. 474-l.R./IR/10L-199/64.—3rd Febru Whereas under the Government of West Labour Department, Order No. 6081-l.R. 199/64, dated the 5th November 1964, the dispute between Messrs. India Toy & Met Private Ltd., 1/4C Raja Kali Kissen Lane, 5, and their workmen represented by the E.M.C. Mazdoor Union, 296 Bangur Att Block, Jessore Road, Calcutta-28, regan issues mentioned in the said order being specified in the second and the third sche the Industrial Disputes Act, 1947 (XIV was referred for adjudication to the Four trial Tribunal;

And whereas the said Fourth Industrial has submitted to the State Government; on the said industrial dispute;

Now, therefore, in pursuance of the prosection 17 of the Industrial Disputes (XIV of 1947), the Governor is pleased by publish the said award as shown in the hereto.

#### **ANNEXURE**

In the matter of an industrial dispute Messrs. India Toy & Metal Works Pm 1/4C Raja Kali Kissen Lane, Calcut their workmen represented by the E.M.C. Mazdoor Union, 296 Bangur "B" Block, Jessore Road, Calcutta-Ji No. 6081-1.R., dated 5th November 1% 322/64.)

BEFORE THE FOURTH INDUSIRI TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge Fourth Industrial Tribunal.

This dispute between Messrs. India 10 Works Private Ltd., 1/4C Raja Kali Kisa Calcutta-5, and their workmen represented Secretary, E.M.C. Mazdoor Union. 2% Avenue, "B" Block, Jessore Road, Calcutt

o this Tribunal by the Government of West l under section 10 of the Industrial Disputes or determination of the following issues:

Whether the indefinite suspension from services of the following workmen by the management is justified? What relief, if any, are they entitled to?

- a) Lakshman Chandra Dey,
- b) Netai Chandra Das.
- c) Basudev Nandi,
- d) Subodh Sardar, and
- e) Bhudev Sardar.

Whether lock-out of the factory with effect from 16th October 1963 to 15th December 1963 is justified? What relief, if any, are the workmen entitled to?

spite of notice, E.M.C. Mazdoor Union has appeared in this case. Messrs. India Toy & I Works Private Ltd., however, appeared. Today inved for filing written statement by the pany. The Company has not filed any written meat today. Neither has it taken any step for any statement. It appears that neither party any interest in the dispute in question. In circumstances, it is presumed that there is at mit no dispute between the parties. I, therepass a "no dispute" award.

ited and corrected by me.

R BHATTACHARYA, Judge.

> R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 19-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy

Whereas under the Government of West d. Labour Department Order No. 1886-I.R. (L-24(A) 63, dated the 10th May 1963, the strial dispute between Messrs. Sabitri Motor ice (P) Ltd.. Eurdwan Branch, P.O. and district wan, and their workmen represented by wan Zilla Motor Karmachari Samity, District ress Office, P.O. and district Burdwan, regardhe issue mentioned in the said order being a properlied in the second schedule to the Indus-Disputes Act, 1947 (XIV of 1947), was referred idjudication to the Fifth Industrial Tribunal;

d whereas the said Fifth Industrial Tribunal ubmitted to the State Government its award on and industrial dispute:

w. therefore, in pursuance of the provisions of in 17 of the Industrial Disputes Act, 1947 of 1947), the Governor is pleased hereby to

publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute existing between Messrs. Sabitri Motor Service (P) Ltd. Burdwan Branch, P.O. and district Burdwan and their workmen represented by Burdwar Zilla Motor Karmachari Samity, District Congress Office, P.O. and district Burdwan. (Case No. 104 of 1963.)

# BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri D. M. Chakravorty Managing Director of the Company.

Present for the Union: Shri Nikhil Ranjan Roy and Shri Shyamsundar Choudhury, Advocates.

This industrial dispute between the above Company and their workmen was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government Order No. 1886-1.R.; IR/4L-24(A)/63, dated the 10th May 1963, for adjudication upon the issue, viz.:

"Whether the transfer and subsequent termination of service of Shri K. M. Chakraborty are justified? To what relief, if any, is he entitled?"

After receipt of the order of reference from the Government on 21st May 1963, usual notices were issued to the parties concerned fixing 8th June 1963 for their appearance and for filing of the written statement by the Union. The Union entered appearance on 8th June 1963 and time was allowed till 22nd June 1963 for filing written statement by the Union. The Union filed its written statement on 22nd June 1963, and the Company filed its written statement on 9th September 1963. After several adjournments, on the prayer of the parties the case was fixed for hearing on 15th January 1965. On that date the parties filed a joint peti tion of compromise setting out therein the terms or which the dispute had been amicably settled between them, and praying for a compromise aware accordingly. I have heard the parties and con sidered the terms of compromise. I am satisfied that the settlement is bona fide and its terms are fair and reasonable. A sum of Rs. 350 has beer paid to the workman concerned in full and fina settlement of all his claims against the Company The settlement is therefore recorded, and I pass i compromise award in terms of the joint petition o compromise filed The petition of compromise de form part of the award as Annexure A.

Dictated and corrected by me.

K. P MUKHARJI, Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 20-1-65.

#### ANNEXURE A

# BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal Labour Department Order No. 1886-I.R./IR/ 4L-24(A)/63, dated the 10th May 1963.

#### And

In the matter of an Industrial Dispute

#### Between

Messrs. Sabitri Motor Service (P.) Ltd., Burdwan Branch, Burdwan.

#### And

Their workmen represented by Burdwan Zilla Motor Karmachari Samity, Burdwan.

The humble joint petition of compromise of the employer and the Union abovenamed—

- That the above matter has been amicably settled between the parties on the following terms and conditions:
  - (i) That the workman mentioned in the order of reference accept termination of service.
  - (ii) That the employer will pay a lump sum amount of Rs. 350 (rupees three hundred and fifty only) to the workman in full and final settlement of all claims of the workman.
- (iii) That the workman mentioned in the order of reference will not have any further claim from the employer in any shape or form.
- (iv) That the amount mentioned in paragraph
  Il of this application shall be paid before
  the Tribunal this day.
- (v) That this dispute is thus settled between the parties.

Your petitioners therefore pray that Your Honour would be pleased to accept the above terms of settlement as just and fair, and make an award in terms thereof.

And your petitioners as in duty bound shall ever pray.

Signature of workman. Kiriti Mohan Chakrabatty. For the Union. Shyamsundar Chowdhury, Vice-President. 15-1-65.

Signature of employer.
For Sabitri Motor Service (P) Ltd.
Managing Director,
15-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 472-I.R./IR/11L-327/63.—3rd February—Whereas under the Government of West Labour Department, Order No. 260-I.R./IL 327/63, dated the 29th January 1964, the indispute between Messrs. Mukherjee Jew 84/1A Bepin Behari Ganguly Street, Calcut and their workmen represented by Calcutta Smithy Jewellery Workers' Union, 16/17 C Street, Room No. 51, Calcutta-12, regarding issue mentioned in the said order being a specified in the second schedule to the India Disputes Act, 1947 (XIV of 1947), was referred adjudication to the Fifth Industrial Tribunal.

And whereas the said Fifth Industrial Indust

Now, therefore, in pursuance of the provision section 17 of the Industrial Disputes Act. I (XIV of 1947), the Governor is pleased hereby publish the said award as shown in the anneal hereto.

#### **ANNEXURE**

In the matter of an industrial dispute en between Messrs. Mukherjee Jewellers, & Bepin Behari Ganguly Street, Calcutta-12 their workmen represented by Calcutta Smithy Jewellrey Workers' Union, 16/17 C Street, Room 51, Calcutta-12. (Case No 1964.)

### BEFORE THE FIFTH INDUSTRIAL TRIBU WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri N. M. Das Gu and Shri Dilip Kumar Das Gupta, Advoca

Present for the Union: Shri Anil Das Choud Advocate.

This industrial dispute between the dispute company and their workmen was referred to a Tribunal under section 10 of the Industrial Disputation Act, 1947, by Government Order No. 260-18. Ill-327/63, dated the 29th January 1961, adjudication upon the issue which is as follows:

- Whether the refusal of the employer to present to the following workmen justified? What relief, if any, are the work men entitled to?
  - (i) Shri Jiban Krishna Karmakar, (ii) Shri H pada Roy, (iii) Shri Debendra Nath I (iv) Shri Satya Ranjan Dey, (v) ( Upendra Nath Adak, (vi) Shri Samu Kumar Ghosh, (vii) Shri Nara Chandra Karmakar, (viii) Shri Rabia Nath Patra, (ix) Iswardas Modak, (v) Murarimohan Karmakar, (xi) Shri Charadhar Bysack.

After receipt of the reference from the Gorment on 31st January 1964, usual notices issued to the parties fixing 25th February 1964

ince and for filing of the written state-Union. The Company entered appear-February 1964 and time was allowed narch 1964 for filing written statement by The Union entered appearance on 10th 4, and after several adjournments filed its tatement on 19th May 1964. The filed its written statement on 1st July after several adjournments the case was learing on 13th January 1965. On that parties, through their representatives, an adjournment on the ground that the likely to be settled amicably, and on the case was adjourned till 14th Janu-On that date the parties filed a joint compromise stating that they had amid the dispute out of Court on terms set e petition, and prayed that an award bassed in terms of the petition of comhe terms appear to be quite fair and I am satisfied that there has been a settlement of the dispute between the terms set forth in the petition of comaccept the terms of compromise and pass ise award in terms of the joint petition of · filed by the parties, a copy whereof is t of the award as Annexure A.

d corrected by me.

. MUKHERJI. Judge

> K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 21-1-65.

#### ANNEXURE A

### F THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

atter of Government Order No. 260-I.R./ 11-327 63, dated 29th January 1964.

otter of an industrial dispute between as Mukherjee Jewellers and their work-teptesented by Calcutta Gold Smithy llery Workers' Union.

imble petition of the Company and the ider reference

pectfully sheweth-

ne parties above have settled their dispute erence on the following terms:

is agreed that the workers under reference will continue their lay-off till Chaitra 1371 3.S. without any compensation whatsoever.

is agreed that on or from 1st Baisakh 372 B.S the Company will start its work n a re-organised form and the workers under reference will report for work on the 1st of Baisakh 1372.

1 case any of the workers under reference fails to report within 7th Baisakh 1372 3.5 for any reason whatsoever, he will orfeit his claim for employment in the onipany and he will not get any benefit or his past service.

It is therefore humbly prayed that an award be passed on the above terms of settlement.

And for this act of kindness, your petitioners, as in duty bound, shall ever pray.

Rabindra Nath Dey, Secretary, Calcutta Goldsmithy Jewellery Workers' Union. Witness: Anil Das Choudhury.

Anil Das Choudhury, Advocate. Filed by: Dilip Kumar Das Gupta, Advocate. 14-1-65.

> For Mukherjee Jewellers: Illegible, Partner.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 476-I.R./IR/10L-253,63. 3rd February 1965. Whereas under the Government of West Bengal, Labour Department, Order No. 4997-I.R./IR/10L-253 63, dated the 7th December 1963, the industrial dispute between Messrs. India Toy and Metal Works (P) Ltd., IC Raja Kali Kissen Lane, Calcutta-5 (Factory at 137B, Jessore Road, Calcutta-28), and their workmen represented by the Secretary, E.M.C. Mazdoor Union, 296 Bangur Avenue, 'B' Block, Jessore Road, Calcutta-28, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provsions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs.
India Toy and Metal Works (P) Ltd., 1C Raja
Kali Kissen Lane, Calcutta-5 (Factory at 137B
Jessore Road, Calcutta-28), and their workmen
Represented by the Secretary, E. M. C. Mazdoor
Union, 296 Bangur Avenue, 'B' Block, Jessore
Road, Calcutta-28. (Case No. VIII-305/63.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

#### AWARD

The above dspute over the issues given in the order of reference and reproduced below was referred for adjudication to this Tribunal by the Government

of West Bengal, Labour Department, Order No. 4997-I.R./IR/10L-253/63, dated the 7th December 1963.

#### Issues

- (1) Whether lock-out of the factory with effect from 4th September 1963 to 11th September 1963 was justified? To what relief, if any, are the workmen entitled?
  - (2) Bonus pavable in 1963.

After service of notices of the reference upon the parties, they appeared and filed their respective written statements in due course. After necessary preliminary proceedings, the case was fixed for hearing on 23rd September 1964. On that date of hearing, there was no appearance by or on behalf of the Union, but a pettion adjournment was filed on behalf of the Company and the case was adjourned to 12th January 1965 for hearing. On 12th January 1965 both parties were absent and no step was taken. In order to give one more chance to the parties to appear and take steps in the adjudication proceedings, the Tribunal suo moto adjourned the case to 19th January 1965 with the warning that if none appeared on that date, the case would be disposed of according to law. On 19th January 1965, there was again no appearance by or on behalf of either party and no step was taken. From the aforesaid conduct of the parties, it is clear that the dispute is not being pursued for adjudication by them and they have given up the dispute which has thereby ceased to exist. Accordingly, there is to be a "no dispute" award in the

In the result, I make a "no dispute" award in the case on the footing that the dispute has ceased to exist and the parties do not want any adjudication.

S. K. RAY, Judge, Seventh Industrial Tribunal. 21-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 477-I.R./IR/11L-156/62.—3rd February 1965.
—Whereas under the Government of West Bengal,
Labour Department, Order No. 3822-I.R./IR/11L156/62, dated the 29th August 1962, the industrial
dispute between Messrs. Universal Rope Works,
70 G. T. Road, P.O. Belur Math, Howrah, and their
workmen represented by Rashikal Mazdoor Sabha
(Universal Rope Works Branch), 63/1 Kali Banerjce
Lane, Howrah, regarding the issues mentioned in the
said order being matters specified in the second and
the third schedules to the Industrial Disputes Act,
1947 (XIV of 1947), was referred for adjudication
to the Third Industrial Tribunal.

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the prosection 17 of the Industrial Disputes Act, of 1947), the Governor is pleased hereby the said award as shown in the annexure

#### **ANNEXURE**

In the matter of an industrial dispute Messrs. Universal Rope Works, 70 G. P.O. Belur Math, Howrah, and their represented by Rashikal Mazdog (Universal Rope Works Branch), a Banerjee Lane, Howrah. (Case No. VI 1962.)

BEFORE THE THIRD INDUSTRIAL TRI WEST BENGAL

#### Present:

Shri J. N. MANDAL, Judge, Third Indu

For the Union: Shri M. M. Saha, Advoq Shri S. N. Banerji, Advocate.

For the Company: Shri P. R. Mukherji.

#### **AWARD**

By order No. 3822-I.R./IR/11L-156 62, d 29th August 1962, the Government of Wes in the Labour Department, referred under s of the Industrial Disputes Act. 1947, the nd dispute between Messrs. Universal Rope 70 G. T. Road, P.O. Belur Math, Howrah, a workmen represented by Rasikal Mazdor (Universal Rope Works Branch), 63 I Kahl Lane. Howrah, regarding the matters specified schedule to the Third Industrial Tribunal, con under section 7A of the Industrial Disput 1947, by Notification No. 808-1.R. IR I dated the 11th March 1957, for adjudication

#### issues

- (1) Whether the dismissal of (i) Palama, (iii) Jhara, (iv) Kautaki, (v) Manguli, and (vi is justified? What relief, if any, are they em
  - (2) Revision of wages.
  - (3) Annual increment.
  - (4) Confirmation of temporary workmen.
  - (5) Puja bonus for 1961.
- (6) Equality of treatment for all workmer matter of facilities for full eight hours' wo

This is a reference under section if Industrial Disputes Act, 1947, received fovernment of West Bengal for adjudical industrial dispute existing between Messrs. Rope Works, 70 G. T. Road. P.O. Belur Howrah (hereinafter be referred to as the Control of their workmen represented by Rasikal Management Sabha (Universal Rope Works Branch). 611 Baneree Lane, Howrah (hereinafter be referred the Union).

Immediately after receipt of the reference, was given to the parties, who entered appliant filed written statements of their cases.

Union's case is that the Company is a ary firm engaged in the manufacture of varieties of ropes. There are about 100 in the employ of the Company. Some are rate basis and some are on piece rate. The v in spite of its progressively increasing does not look to the welfare and comfort workmen who are being paid poor and ate wages. The workmen with a view to ite the unsatisfactory conditions of service d themselves under the present Union about dle of 1961. Coming to know of the formathe Union, the Company started to victimise kmen by terminating their services without g any reason and without any enquiry or heet and has stopped payment of Puja bonus. mpany does not pay wages to the workmen mental scale and majority of the workers are on temporary basis and are not being made ent in spite of their long services. The Comalso making discrimination in the distribution s to the piece-rated workmen. Some of them being given full eight hours' work. This to unfair labour practice. There was an for conciliation but it having failed the reference is made for adjudication of the ling disputes.

Company in its written statement has denied ged discrimination in the distribution of to the piece-rated workmen. It has also the alleged unfair labour practice and ation. It has also denied the alleged if of the six female workers who were never to by the Company. It has contended that kmen are usually confirmed after continuous of 240 days and it never paid any Puja bonus omary bonus or traditional bonus. It was 1962 the Company made ex-gratia payment of wages to the workmen. There was no other to it has further stated that in terms of a confirmed after continuous of a different dated 30th November 1958, the more being paid annual increment of The Company's financial position is not and no further increment of wages is possible, for allegations have been denied.

#### Decision

Union has examined five witnesses and the ny has examined one witness and has tendered documents into evidence.

Company is a rope-making industry—not very lying in its employ about 27 permanent work-id some casual or temporary workmen engaged 1 contractors. It is stated in paragraph 7 of impany's written statement that the number kers is nearabout 27. The Union's witness Chakradhar Swain who was a workman of the ny has supported this fact. According to him are about 105 or 106 workmen in the employ Company, out of which 27 workmen are left of workmen and insective in its

The names of the 27 workmen directly in its The names of the 27 workmen and their arnings will appear from this list which is are A to the written statement. The Comass also produced attendance registers for the 959, 1960 (Exts. C to C/2) to show the number slovees directly employed by the concern in

those years. The number of direct employees was nearabout 27. There was little variation in some years. There is no satisfactory evidence as to the number of temporary or casual workmen engaged through contractors. It will appear from the registers Exts. E to E, 3 that the Company made payments to contractors for the workmen engaged through them. It does not, however, show the number of workmen so engaged but the contractors were paid on the total output of work. Therefore, it is not possible from these registers to know the number of casual or temporary workmen engaged through contractors. It is, however, in evidence of P.W. 1 Makor Biswal that about 105 or 106 workmen are employed by the Company, out of which 26 or 27 are permanent workers. That evidence is also supported by P.W. 5 Chakradhar Swain. Both these witnesses (P.Ws. 1 and 5) were in service of the Company but their services have since been terminated as is admitted by P.W. 5 Chakradhar Swain.

Out of the five women workers who are said to have been dismissed by the Company, three have given evidence before this Tribunal. They are P.W. 2 kautuki, P.W. 3 Jhara and P.W. 4 Monguli. Their names do not appear either in the attendance registers of the Company (Exts. C to C/1) or in the wage registers (Exts. B to B/5). According to the Company they were never employed by the Company. They claimed to have worked for some years but there is not a scrap of paper to support this fact. On the contrary, then names do not appear in the Company's attendance registers in which appear the names of the direct employees including that of P.W. 5 Chakradhar Swain. He admits his signature (Ext. A) in the wage register Ext. B/3. Both the witnesses P.Ws. 1 and 3 have corroborated the fact that these five females were temporary workers. They have further deposed that because of their Trade Union activities their services were terminated by the Company. They simply corroborated the story appearing in the written statement of the Union in which it has been stated that that the six workmen became the victims of the Company's policy of victimisation for their Trade Union activities. But this story does not appear to be correct in view of their own admission in their evidence before this Tribunal that they never became members of the Union. Therefore, it seems to me that this is a stale allegation against the Company without substance in it. It is also admitted in the evidence that they were temporary workers. Not only P.Ws. I and 5 have admitted this fact but also one of them Jhara (P.W. 3) has admitted that they were temporary workers. I have already observed that the documents Ext. 3 series will show that contractors received payments from the Company for works done by their men. But there is nothing to show the names of these contractors' men and when and how long they were employed as such. As there is nothing to prove that they were permanent workmen of the Company or they worked directly under the Company for considerable periods, they are not entitled to question termination of their casual employments either direct or through contractors. The management certainly has the right to determine its labour force. It may at times engage purely temporary casual workers to cope with the work. Therefore, in the circumstances of the present case as disclosed in the evidence, the six workmen are not entitled to any relief.

Issues Nos. 2 and 3:

These two issues relating to revision of wages and incremental scale of wages are considered together for the sake of convenience as they are inter-linked. Admittedly there was a bi-partite agreement arrived at between the management and the Union of the workmen which was functioning in the year 1958. The name of that Union is Howrah Rope Majdoor Union. The present Union was brought into existence about the middle of 1961 (paragraph 6 of the Union's written statement). The previous Union negotiated with the management and came to certain settlements which were incorporated in a memo of settlement signed by the representatives of the parties on 30th November 1958. Exhibit D is the said agreement. This agreement covered increment of wages of the workmen employed by the Company. Admittedly there are two departments in the factory one is rope-making and the other is spinning. The ropemaking department is called "Line" Department Department and the Spinning Section is called "Katni" Department. There are also two categories of workmen employed in the establishment. They are dailyrated workers and piece-raters. It appears from the agreement Ext. D that the Company and the then existing Union agreed to the annual increment of the daily rate by two annas in respect of daily-rated workers and in respect of piece-rated workers the agreement was for an increment of the piece-rate by one anna per year in case of workmen who will be earning more than Rs. 2 per day, and it will be two annas per day for those who will be earning less than Rs. 2. The Company has furnished a list of workmen now working in the rope-making department and also the workmen engaged in thet Spinning Department. The list has been made annexure A to the written statement. There are 18 workmen in the rope-making department and 8 in the Spinning Department and one in the ball-making department. According to the Manager of the Company Shri Banerji (D.W. 1), these 18 workmen are daily-raters and the nine workmen are piece-raters. The workmen in the rope-making department or Line Department are daily-raters and the workmen in the Spinning or Katni Section are piece-raters. Their earning depends on the number of pieces they produce per day, the rate per piece of production being fixed. There is no evidence adduced by either of the parties as to the fixed rate per piece of goods produced. The Company has noted the daily carnings of the piece-raters in the Annexure A to their written statement. The Manager has stated in his evidence before this Tribunal that the daily rate noted against the piece-rated workmen of the Katni Department is paid to them provided they produce certain fixed quantity of goods per day. The previous agreement as I have stated was effected in November 1958, and since then the agreed terms have been implemented. This fact is admitted by the Union in its written statement, paragraph 11. P.Ws. 1 and 5 who are workmen of the Company have not denied this fact in their evidence. both of them have since been retrenched by the Company as deposed by P.W. 5. Not a single serving workman has come to support the demands for revision of wages and incremental scales thereof. Therefore, it is difficult to know the exact grievances of the workmen who are actually working in the establishment. There is no evidence to show what increment of wages they have actually claimed and

what are the proposed scales of wages. In written statement Union has prayed for incre the wages of each workman by Rs. 30 per mont Rs. 1.16 nP. per day for the daily-rated won and in case of piece-rated workmen the piece may be increased annually to that extent, i.e., i per piece. The Company has seriously object the proposed increment of wages of the daily and piece-rated workmen. The Company has pleaded inability on ground of its poor far position. Undoubtedly financial resources ( Company cannot be brushed aside, it is an imp tactor which must be taken into considerate the matter of revision of wages on increase scales. The wage increase will have a long effect on the industry and as such it requires a scrutiny of the financial posititon of the conce bear the additional burden of wage increase Manager's evidence shows that the financial pa of the Company is not sound. It is a small con that came into existence in 1948. It was starte three partners as it appears from the balance of the year ending 30th Chaitra 1364 B.S. there are two partners having equal share in enterprise. The balancesheet of the year ended Chaitra 1358 B.S. shows that the two partners to share equally the loss of the business amoun to Rs. 17,783-13. In the next following year business equally sustained loss but the loss was an reduced to half. It was Rs. 9,427 and odd h year 1364 B.S. the business sustained a loss to extent of Rs. 11,764. In the year that ended Chaitra 1366 BS, there was no loss or no me Then in the year ending 30th Chaitra 1361 again there was loss in the business to the even Rs. 21,072. So, the balancesheets Ext. F col tively) which have been placed in the records show that the business is often running at all The learned Advocate Shri S. N. Baners appeared for the Union has contended that balancesheets do not refresent the correct state thing. But these are audited balancesheets and by a registered firm of Chartered Account There is no evidence on the side of the questioning the correctness of the figures contains in the balancesheets. No inaccuracy has h pointed out from the balancesheet. Thereton absence of proper challenge I find no reason while financial position as disclosed in the balances should not be taken as prima facie correct. there been any evidence on the side of the ba challenging the correctness of the figures appear in the balancesheets, then it would have in necessary to prove correctness thereof by covidence before this Tribunal is not satisfactor. is well settled that the capacity of an industry pay is an important factor in the matter of his or revision of wages except of course in cases of subsistence of minimum wages where the employee is bound to pay the same irrespective of its capacity. The next principle is that the capacity the industry to pay is to be considered on the considered of the capacity that the capacity the industry to pay is to be considered on the capacity that the capacity tha industry-cum-region basis after taking a fair of section of the industry. In the instant case then no evidence to show existence of similar compart industry in the region. The parties have not pl any material before this Tribunal to show exp rates of wages in a similar industry located in the locality or in the State. The Compa

position as apparent from the balancethe few years is not very good but in any Company is bound to pay the subsistence hages to the workmen. That wage he is a receive to cover the bare physical needs d his family and the industry is bound to wage irrespective of its capacity to pay. It ttled that if an industry is unable to pay to nen a bare minimum wage, it has no right It is in evidence that the employees of the are not being paid D.A. or any other The 18 daily-rated workers of the ropeepartment are being paid at the daily rates column 3 of Annexure A to the Company's tatement. Majority of them are not getting he rate of Rs. 2 per day. It is common e that prices of essential commodities have and it is extremely difficult for a workman both ends meet with his meagre earning of day. Therefore, in my consideration the wage of a daily-rated workman should be han Rs. 2.25 nP. per day. Those workmen now getting less than Rs. 2.25 nP. per day nediately be pulled up to that minimum ari Banerji appearing for the Union has fixation of minimum wages on the basis kroyd's Formula for living cost, but I am cannot accept his suggestion in view of the ours is an industrially under-developed It will take some time to attain perfection take all-round improvement. Industries are , just growing in our country. Therefore, ure some consideration and protection in ly stages. Of course, labour force play an t role in the field of industry. Therefore, it rves almost equal consideration. But cannot develop in order to compete with antries, then the sufferings of the labour ll the more.

is evidence of the Manager of the factory ienrii (D.W. 1) to show that raw materials rted from Philippines and South Africa. So, stry has to depend upon the supply of raw from outside the country. The Company's in is that the supply position of raw materials g satisfactory, piece-rated workmen of the ction may be kept fully engaged during ing hours. It is in evidence that the Complovs casual labour through contractors. impany does not get sufficient supply of raw from outside the country, then it should the possibility of employing reduced number actor's men in order to give sufficient work ermanent piece-rated workmen so that their do not fall below Rs. 2.25 nP. per day. I ady observed that the parties adduced no before this Tribunal regarding the existing es. Therefore, I am not in a position to there is scope for increasing the piece rate nsure the aforesaid subsistence wages of the ed workers.

I consider the claim of annual increment of It has already been pointed out that there partite agreement Ext. D. That agreement, speaking, is no longer binding upon the n view of its implied termination by the 1 by their conduct of raisinng a dispute g revision of wages. But it is an admitted t the workmen are still being granted it of wages as agreed upon. Regard being

had to the Company's financial position as disclosed in the balancesheet and other evidence before this Tribunal which I have already discussed, I direct the Company to continue to pay annual increment of wages at the same rate of .13 nP. per day to the daily-rated workmen.

In the case of piece-rated workmen the rate of annual increment will be the same instead of six naye paise as in the agreement Ext. D.

This will take effect immediately after publication of the award

#### Issue No. 4

The Company has denied the allegation that temporary workmen are seldom made permanent. There is no evidence of any temporary workman to show that he has not been timely made permanent. It is the evidence of the Manager of the factory that the temporary workmen are always made permanent after continuous service of 240 days. I do approve the system of making the temporary workmen permanent after they have rendered 240 days satisfactory service with the Company. If there is any such temporary workman who has continuously and satisfactorily worked for 240 days should immediately be made permanent and this system in future should be followed in this concern.

#### Issue No. 5

The Union has claimed Puja bonus for 1961 on the plea that in the previous three years the workers were also paid Puja bonus. The Company has denied any payment of Puja bonus previous to the year 1961. It admits to have made an ex-gratia payment of 10 days' wages only in the year 1962 and not before. There is no jota of evidence on the side of the Union to prove the alleged payment of Puja bonus in the years 1958, 1959 and 1960. On the other hand the Manager of the factory has denied any payment of bonus as alleged. The balancesheet Ext. F also does not show any payment of bonus to the workmen. In 1958 the business of the Company carned some profit and the three partners shared the net profit amounting to Rs. 6,900 and odd. In the year 1366 B.S. theer was some profit amounting to Rs. 4,500 and odd which was shared by the two partners. But there is no item of payment of bonus to the workmen. Therefore, there is nothing to show any payment of Puja bonus previous to the year 1961 for which it is claimed. There is also no evidence to show that it is claimed as a condition of service or in terms of any agreement. P.W. 1 Shri Makar Biswal has deposed that there was an agreement regarding payment of bonus but no such agreement is forthcoming. Therefore I reject the claim of Puja bonus for the year 1961. The Company's financial year is admittedly according to Bengali calendar year. The Company has produced the balancesheet for the year ending 30th Chaitra 1368 B.S. It appears from the balancesheet that the business of the Company sustained a loss to the extent of Rs. 21,000 and odd. Therefore, the question of payment of any bonus does not arise in the relevant year.

#### Issue No. 6

It has been alleged by the Union that the permanent piece-rated workers are not being given sufficient work to keep them fully occupied during the working hours. The grievance is that sufficient raw materials

are not being supplied to them. In the result they are not in a position to work full time in order to earn sufficiently. It is in evidence of the Manager that the raw materials are imported by the Company from Philippines and South Africa. So, the Company has got to depend upon the supply of raw materials from outside the country. If the supply position improves the Company undertakes to give sufficient work to the piece-rated workmen. There is no denial to the fact that the Company gets supply of raw materials from outside the country. That being the position in respect of supply of raw materials it is very difficult to lay down any hard and fast rule as to the quantity of raw materials to be supplied every day to such workmen. But the management should see that the permanent piece-rated workers are provided with sufficient raw materials in order to keep them employed fully during the working hours. The Company should make no discrimination in the distribution of raw materials between permanent piece-rated workmen and the casual workmen engaged through contractors. I have already observed that the management should consider the necessity of reducing the number of contractors' men with a view to give sufficient work to the permanent piece-rated workmen employed in the Katni section of the factory. The management must see that the minimum earning of Rs. 2-25 nP. per day is ensured to each of the workmen.

This is my award.

Dictated and corrected by me,

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL,
Judge,

Third Industrial Tribunal. 21-1-65.

The 21st January 1965.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 475-1.R.|IR|10L-73|64.—3rd February 1965. Whereas under the Government of West Bengal, Labour Department, Order No. 1356-I.R.|IR|10L-73|64, dated the 2nd April 1964, the industrial dispute between Messrs. Shree Luxmi Engineering Works, 12 Jaipur Road, Calcutta-30, and their workmen represented by West Bengal Engineering Workers' Union, 48 Dharamtala Street, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute; Now, therefore, in pursuance of the projection 17 of the Industrial Disputes Act. 19 of 1947), the Governor is pleased hereby at the said award as shown in the annexure h

#### **ANNEXURE**

In the matter of an industrial dispute between Shree Luxmi Engineering Works, 12 Japper Calcutta-30, and their workmen represent West Bengal Engineering Workers Landburg Dharamtalla Street, Calcutta-13. ((ag VIII-97)64.)

BEFORE THE THIRD INDUSTRIAL TRIBU WEST BENGAL

#### Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

#### **AWARD**

By order No. 1356-I.R.|IR|10L-73|64, data 2nd April 1964, the Government of West Bengthe Labour Department, referred under section the Industrial Disputes Act, 1947, the under section in the Industrial Paper Road, Calcutta-30, and there were represented by West Bengal Engineering Wolfen, 48 Dharamtalla Street, Calcutta-13, region, 48 Dharamtalla Street, Calcutta-13, region at the matter specified in the section at the Industrial Tribunal, constituted under section the Industrial Disputes Act, 1947 by Note No. 808-I.R. IR|3A-2|57, dated the 11th March I for adjudication.

#### Issue

Bonus for the year 1962-63.

This is a reference received from the Goven of West Bengal for adjudication of an indudispute regarding the workmen's claim of bome the year 1962-63 raised on their behalf by the Bengal Engineering Workers' Union, 48 Dharma Street, Calcutta-13 (hereinafter be refered to a Union), against their employer Messrs. Shree Langineering Works, 12 Jaipur Road, Calcut (hereinafter be referred to as the Company)

Both parties appeared and filed their writtens ments. Subsequently, however, in a tripartite of ence all the outstanding disputes between the princluding the present one have been settled and terms of settlement have been incorporated as memorandum of settlement signed by the represtives of the parties in 24th December 1964 Into the settlement the Company agreed to pay workmen who already completed 240 days during the financial year 1962-63, 12 days completed wages as bonus. Those who have not company agreed to pay work in the financial year 1962-63 will be made on 15th January 1965.

In view of the settlement of the dispute both have filed a joint petition before this Tribunal of December 1964 reporting settlement. A copy of

ium of settlement has been annexed to the ion. I have considered the terms of settlech are fair and reasonable. Therefore, the nder reference having been settled amicably Tribunal, I make an award on compromise. petition, dated 26th December 1964, and randum of settlement containing the relevant lating to the dispute under reference do form is compromise award.

7. ...

and corrected by me.

#### MANDAL.

udge

JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 21-1-65.

#### ANNEXURE

# L THE HONOURABLE JUDGE, THIRD STRIAL TRIBUNAL, WEST BENGAL

atter of Government order No. 1356-I.R. IR' -3 64, dated the 2nd April 1964

#### And

atter of an industrial dispute.

#### Between

ixmi Engineering Works, 12 Jaipur Road, 2 Dum, Calcutta-30

#### And

orkmen as represented by West Bengal meering Workers' Union, 48 Dharamtolla et, Calcutta-13.

povenamed parties humbly state-

today the 26th December 1964 was fixed for it above case, but we have settled the dispute in the following terms in annexure A. So we ithdraw from the above case.

We have the honour to be Sir, Yours faithfully,

For Shree Luxmi Engineering Works.

D. K. Banerji,

Manager.

r West Bengal Engineering Workers' Union.

F. Ghosh,

General Secretary.

J. N. MANDAL, Judge, Third Industrial Tribunal. 21-1-65.

#### ANNEXURE A

#### MI-MORANDUM OF SETTLEMENT

Parties to the dispute: Messrs. Shree Luxmi Engineering Works, 12 Jaipur Road, Calcutta-30, and their workmen represented by West Bengal Engineering Workers' Union, 48 Dharamtolla Street, Calcutta-13.

Representing employer: Shri D. K Banerjee, Manager.

Representing workmen: Shri Fatick Ghosh, General Secretary.

Short recital of the case: 1. There was a dispute between the Management and their workmen regarding bonus for the year 1962-63.

Terms of settlement: 1. That all the workmen who completed 240 days' work during the financial year of 1962-63 will get 12 days' consolidated wages per head against their demand of bonus.

- 2. That those who did not complete 240 days' work in the financial year 1962-63 will get on pro rata basis.
- 3. That the payment will be made on 15th January 1965.

Signature of the Union. Fatick Ghosh. 24-12-64. Subodh Banerjee.

Signature of the employer D. K. Bancrjee.
Signature of the Conciliation Officer.
S. K. Bhattacharjee.
24-12-64

True copy. F. Ghosh, General Secretary, West Bengal Engineering Workers' Union.

> J. N. MANDAL, Judge, Third Industrial Tribunal. 21-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

#### LABOUR DIRECTORATE

#### CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS

#### Birbhum Area

(BASE=YEAR 1951=100)

July 1964 to September 1964

	Items.	Weights.	June 1964	July 1 <b>964</b>	August 1964	September 1964
Food	••	 69 · 26	148	155	157	159
Fuel and Ligh	ting	 5 · 36	· 100	100	100	100
Clothing	••	 6 · 28	89	89	89	89
Miscellaneous	• •	 17.10	124	124	123	123
House Rent	••	 2.00	100	100	100	100
Combiend Ind	lex	 100.00	137	142	143	144

The index number for Birbhum area rose by 5 points from 137 in June 1964 to 142 in July 1 and then by 1 point to 143 in August 1964 and by further 1 point to 144 in September 1964 The was mainly due to increase in the prices of rice, musur dal, arhar dal, mustard oil, fish, all varieting vegetables and certain items in the clothing group.

D. CHATTERJEE.

Labour Commissioner, West B

# CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS Malda—West Dinajpur Area

(Base-year 1951=100)

July 1964 to September 1964

	ltems.		Weights.	June 1964	July 1964	August 1964	September 1964
Food	••		65 · 62	110	117	122	130
Fuel and Ligh	nting		10.53	102	105	104	105
Clothing			7.10	94	95	95	100
Miscellaneous			14 · 25	103	104	105	107
House Rent	••	••	2.51	100	100	100	100
Combined Inc	lex		100.00	107	112	115	121

The index numbers for Malda—West Dinajpur area rose by 5 points from 107 in June 1964 to 11.1 July 1964 and then by 3 points to 115 in August 1964 and further by 6 points to 121 in September was mainly due to gradual increase in the prices of rice, atta, all varied of dal, mustard oil, ghec, fish, potato, brinjal, onion, milk, egg, match, certain items in the clothing group, tobacco and hair oil.

D. CHATTERJEE,
Labour Commissioner, West Bet

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# Gazette

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THURSDAY, FEBRUARY 25, 1965

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#### PART IC-Awards by Industrial Tribunals and Consumer Price Index

#### GOVERNMENT OF WEST BENGAL

#### LABOUR DEPARTMENT

#### **ORDERS**

Calcutta

the IR-8L-34 64.—5th February 1965.—
In the Government of West Bengal, Department, Order No. 7177-1.R./IR/8LIt.d the 26th December 1962, read with its Ium. No 1412-1.R./IR/8L-51/62, dated the hi 1963, the industrial dispute between Central Textile Mills, 149 Mahatma Gandhi licutta-7, and their workmen represented by una and Howrah Hosiery Employees' Union, ipura Roy Road, Salkia, Howrah, regarding mentioned in the said order being a matter in the third schedule to the Industrial Act, 1947 (XIV of 1947), was referred for too to the Fifth Industrial Tribunal;

whereas the said Fifth Industrial Tribunal mitted to the State Government its award on industrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947—1947), the Governor is pleased hereby to the said award as shown in the annexure

#### **ANNEXURE**

notter of an industrial dispute existing veen Messrs. Central Textile Mills, 149

Mahatma Gandhi Road, Calcutta-7, and their workmen represented by the Calcutta and Howrah Hosiery Employees Union, 88/2 Tripura Roy Road, Salkia, Howrah. (Case No. 216 of 1962.)

# BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri Birendra Nath Banerji, Advocate.

Present for the Union: None.

This industrial dispute between Messrs. Central Textile Mills and their workmen was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government Order No. 7177-I.R./1R/8L-51/62, dated the 26th December 1962, for adjudication upon the issue which is as follows:

#### Issue

Bonus payable in 1962.

After receipt of the reference from Government on 29th December 1962, usual notices were issued to the parties concerned fixing 19th January 1963

for their appearance and for filing written statement by the Union. Both the parties entered appearance on 19th January 1963. The Union filed its written statement on 31st January 1963, and the Company filed its written statement on 22nd April 1963. After several adjournments on the prayer of the parties, the case was fixed for hearing on 22nd January 1965. On that date none appeared on behalf of the Union, and no steps were also taken by it. A petition has been filed by the Company through its Advocate Shri Birendra Nath Banerji stating that the dispute between the Company and its workmen had been amicably settled out of Court, and there is no subsisting dispute between the parties for adjudication by the Tribunal. The petition bears the signatures of the workmen Shri Chandra Jha and Shri Anil Chandra Sarkar who, it is stated, have been authorised by the workmen to represent them in this case. The two workmen have stated before me that they have been authorised by the workmen to sign the petition and have rised by the workmen to sign this petition, and have further stated that the dispute between the Company and the workmen has been amicably settled and there is no subsisting dispute. A petition has been filed along with the main petition which has been made Annexure A. In this Annexure A the workmen have admitted payment of bonus for the years 1962, 1963 and 1964. It thus appears that the workmen have been paid bonus which was agreed upon between them and the Company for these years, and the workmen are, therefore, no longer interested in the dispute. The fact that the Union has not appeared goes to support the petition filed by the Company that there has been an amicable settlement of the dispute, and no dispute is sub-sisting. In the circumstances, I hold that there is no subsisting dispute between the parties for adjudication relating to the year 1962, and accordingly I pass a "no dispute" award in this case. This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

> K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 29-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 527-1.R./IR/11L-182(A)/63. — 5th February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4222-1.R / IR/11L-182(A)/63, dated the 7th October 1963, the industrial dispute between Messrs. Bengal Refractories (P) Ltd., Jamgram Works, P.O. Jamgram, via Sitarampur, district Burdwan, and their workmen represented by Bengal Refractories Mazdoor Union, Bengal Hotel, Asansol, district Burdwan, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial has submitted to the State Government 1 on the said industrial dispute;

Now, therefore, in pursuance of the prosection 17 of the Industrial Disputes (XIV of 1947), the Governor is pleased a publish the said award as shown in the

#### **ANNEXURE**

In the matter of an industrial dispute Messrs. Bengal Refractories (P) Ltd. Works, P.O. Jamgram, via Sitarampu Burdwan, and their workmen represe Bengal Refractories Mazdoor Union Hotel, Asansol, district Burdwa No. VIII-239 of 1963.)

BEFORE THE SIXTH INDUSTRIAL TR WEST BENGAL

#### Present:

Shri P. BASU, Bar-at-law, Judge

#### Appearances:

For the Company: Shri K. K. Maitra, Viceof the Assam, West Bengal, Orissa a Employers' Association, West Bengal

For the Union: Shri P. Ghose.

#### AWARD

The Government of West Bengal, b No. 4222-I.R./IR/11L-182(A)/63, dated October 1963, had referred the following between Messrs. Bengal Refractories (Ptl their workmen, represented by Bengal Re Mazdoor Union for adjudication.

#### Issue

Whether the termination of service Rahaman is justified? To what relief, if a entitled?

The Union on behalf of the workma written statement had submitted that Shri had been in service with Messrs. Bengal Re (P) Ltd., Jamgram, for over 20 years as Machineman, that he fell sick from 25th and was under treatment of the Factory D for a considerable period without any imp and that as the condition of Shri Rahama worse, he had to consult outside doctor wh him at his own cost. It is further stated Rahaman was declared fit in September 198 physician who granted him the fitness of This fitness certificate was produced management and Shri Rahaman prayed for I his duty, but he was not allowed to do so. Rahaman had been illegally deprived of the Union took up the matter with the Assistant Commissioner, Asansol, for conciliation, ciliation failed. In the circumstances, it prayed that the termination of service Rahaman might be declared to be illegal, 1

n instance of unfair labour practice amounting timisation and it is further prayed that he may instated in service with full back wages and juity of service.

ists Bengal Refractories (P) Ltd. in the written ent nied had denied the allegations made in ntten statement filed on behalf of the work w the Union. It is stated that Shri Rahaman ned absent from duty from 23rd June 1961 ut submitting any leave application and at obtaining any permission and without the edge of the Company. When the Company to know that Shri Rahaman had been absentmself in an unauthorised manner, it addressed er on 14th July 1961 to him to resume duties , a certain date. It was further mentioned in etter that if Shri Rahaman did not turn up on the fixed it would be presumed that he would longer interested in -service and his name be removed from the attendance register it turther reference to him. As Shri Rahaid not do anything, the Company came to the sion that Shri Rahaman was a deserter and ingly his name was removed from the attendregister. As Shri Rahaman had left service own accord, he is not entitled to get any

ould appear that the Company had filed list tuments in which the Attendance Register for nd the letter of the Company, dated 14th July and other documents had been mentioned. t of documents had been put in by the Union 1alf of the workman. However, a talk of omise was going on, and finally today both have filed a joint petition of compromise. It s to me that the terms of the compromise in the parties are legal, bona fide and valid tould be given effect to. There is no further between the parties and Shri Rahaman is paid Rs. 400 in full and final settlement of all ims against the Company. I therefore pass dispute" award embodying the terms of the 1 of compromise which should be made an ure to the award. This is my award.

ed and corrected by me.

P. BASU, Judge.

> P. BASU, Judge, Sixth Industrial Tribunal. 29-1-65.

#### **ANNEXURE**

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an Industrial Dispute
Between

Messrs. Bengal Refractories Pvt. Ltd.

#### And

Their workmen, represented by Bengal Refractories Mazdoor Union (vide G.O. No. 4222-I.R. IR/11L-182(A), dated 7th October 1963).

The humble joint petition of compromise between the Company and the Union abovenamed - Most respectfully sheweth—

- 1. That the above case has been compromised between the parties on the following terms and conditions:
- 2. That Shri M. Rahaman will not get reinstatement in the Factory.
- 3. That Shri Rahaman will be paid Rs. 400 in full and final settlement of all his claims against the Company and he will grant receipt for the same.
- 4. That Shri Rahaman will not have any further claim against the Company in any shape or form.
- 5. That the above dispute is thus settled between the parties once for all.

Under the circumstances, the parties pray that Your Honour would be graciously pleased to accept the above terms of compromise as just and fair and pass an award in terms thereof making the compromise petition as an Annexure to the same.

And your petitioner, as in duty bound, shall ever pray.

Profulla Kumar Dutta.
(Signature of the Company's representative.)
29-1-65.
P. Ghosh.

P. Ghosh. (Signature of the Union's representative.) 29-1-65.

Filed by K. K. Maitra,
Representative of the
Company.
29-1-65.
P. BASU,
Judge, Sixth Industrial Tribunal,
29-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy. No. 554-I.R./IR/11L-189(A)/64. — 8th February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4490-I.R./IR/11L-189(A)/64, dated the 25th September 1964, the industrial dispute between Messrs. Bathgate & Co. Ltd., 17-19 Old Court House Street, Calcutta-1, and their workmen represented by Bathgate Employees' Union, 282 Chittaranjan Avenue, Calcutta, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish teh said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Bathgate & Co. Ltd., 17-19 Old Court House Street, Calcutta-1, and their workmen represented by Bathgate Employees' Union, 282 Chittaranjan Avenue, Calcutta. [Government Order No. 4490-I.R./IR/11L-189(A)/64, dated the 25th September 1964. (Case No. VIII-291/64.)]

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

For the Company: Shri D. M. Bhowmik, Advocate. For the Union: None.

This is a reference under section 10 of the Industrial Disputes Act. The parties are Messrs. Bathgate & Co. Ltd., 17-19 Old Court House Street, Calcutta, and their workmen represented by Bathgate Employees' Union, 282 Chittaranjan Avenue, Calcutta. The issue is as follows:

Whether termination of employment of the following workmen is justified? To what relief, if any, are they entitled?

(i) Shri Sushil Kr. Samatna, (ii) Shri Santosh Kumar Chatterjee, (iii) Shri Lucas Baneyan, (iv) Shri S. Banerjee, (v) Shri Bhupendra Nath Mukherjee, (vi) Shri Abdul Rahim.

In spite of due notice from this Tribunal, the Union has not appeared. It further appears from the order of reference that the parties had been informed direct about the reference. The Bathgate & Co. Ltd. has appeared and submitted its written statements. In short, the case of the Company is that it had its Dispensary Department in premises

No. 17 Old Court House Street, Calcutt landlord sold the house to the United Lank of Ltd. The Company made over possession portion of the premises where the dispensal located on the demand by the bank. Company had no place to continue the dispensal department, the employees of the said department, the employees of the said department, the employees of the said department of the continue the dispensal to be retrenched, and the workmen in quere given notice terminating their services. Persons have already settled their dues well. Company. Retrenchment compensation had settled as well. It has been further alleged there is no industrial dispute between the Calculation and the workmen.

Today was fixed for ex-parte hearing Estabishment Officer of the Company had examined as D.W. 1. He has supported the of the Company. The evidence is the dispensary department of the Company had abolished for want of accommodation. The has stated that notice was given to the disk workmen who have already settled their duthe Company. The witness has also assert there is no dispute between the Company a workmen. As against the evidence on nothing is forthcoming to rebut the case of Company. I have aslo perused the receipts a letters filed in this case and I am satisfied the is no industrial dispute between the Company the workmen and that the dispute between order of reference have been settled amicable non-appearance of the Union also support finding because otherwise the workmen would come forward and challenged the Company come forward and challenged the Company and the Stribunal. It is to be noted that Shirk Kumar Chakravorty has been wrongly nated the Company and Santosh Kumar Chatterjee.

In the result, no relief can be granted workmen and the reference is decided in far the Company.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHAI Judge, Fourth Industrial I 29-1-65

By order of the Gove S. C. MUKHERJEE, Ass

No. 553-I.R./IR/10L-149(A)/64. — 8th F 1965.—Whereas under the Government of Bengal, Labour Deparment, Order No. 3537-1 10L-97/62, dated the 6th August 1962 (her referred to as the said order), the industrial between the employers of the Engineering Esments mentioned in list I of the said order represented by themselves or by the organ mentioned in list II of the said order on the hand, and their workmen represented by the Unions mentioned in list III of the said or the other, regarding the issues mentioned in 1

matters specified in the second schedule atrial Disputes Act, 1947 (XIV of 1947), d to the Seventh Industrial Tribunal for

the said Industrial Tribunal Shri Nawal bey a workman of Messrs. Russa Garage I Works (P) Ltd., 3 Mangoe Lane, one of the Companies involved in the said ale a complaint in writing to the said Tribunal against the said Company the said Company had dismissed the lan concerned in such dispute;

reas in exercise of the powers conferred 33A of the Industrial Disputes Act, 1947 47), the said Industrial Tribunal has upon the said complaint and submitted the State Government;

refore, in pursuance of the provisions of of the Industrial Disputes Act, 1947 (XIV is Governor is pleased hereby to publish and as shown in the annexure hereto.

#### **ANNEXURE**

tter of a complaint under section 33A.

al Disputes Act, by Shri Nawal Kishore
of 26 Panchanantala Road, Howrah,
Mcsis. Russa Garage & Electrical
(P) Ltd. of 3 Mango Lane, Calcutta-1.
No. 92 of 1963 under section 33A.)

RE THE SEVENTH INDUSTRIAL TRIEUNAL, WEST BENGAL

#### Present:

Shre S. K. RAY, Judge, Seventh Industrial Tribunal

mp amant: Shri S. Banerjee, Advocate.

employer Co.: Shri A. K. Sarkar ite.

#### **AWARD**

ir application under section 33A, Industes Act, by Shri Nawal Kishore Dubey, of the Company O.P., Messrs. Russa Electrical Works (P) Ltd., complaining of wrongful and illegal dismissal from a effect from 23rd June 1963, during the fifthe adjudication proceedings of another tween the Company and its workmen. This Tribunal by Government Order R. dated 6th August 1962, and in contrathe provisions of section 33(2)(b), Indust.s Act.

 $p^{any}$  appeared and filed its written state-  $p^{ty}\ to$  the workman's petition.

2:55ary preliminary proceedings and some its, the case was finally fixed for hearing inuary 1965. On that date, both parties

filed joint petition of compromise setting out the terms upon which the whole dispute between them had been sattled and praying for a compromise award accordingly.

#### **ANNEXURE**

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute under section 33A of Industrial Disputes Act

Shri Nawal Kishore Dubey-Applicant

#### And

Messrs. Russa Garage & Electrical Works (P) Ltd., 3 Mangoe Lane, Calcutta-1 - Opposite Party

Humble petition of compromise of the parties to the dispute—

Most respectfully sheweth-

- 1. That the case has been amicably settled between the parties.
- 2. That Shri Nawal Kishore Dubey has got no claim against the Company and has received all dues in full and final settlement of all claims and dues.

It is, therefore, prayed that a Settlement Award may kindly be given in the above terms.

And for this, parties as in duty bound shall ever pray.

For the Workman:

Nawal Kishore Dubey

For the CompanyThe Russa Garage & Electrical
Works (Private) Ltd.:
Illegible,
Director.
S. K. RAY,
Judge, S venth Industrial Tribunal.
21-1-65.

It appears from the compromise petition that the parties have amicably settled the dispute between them on the basis that the Company has paid this workman his dues in full and final settlement of all his claims and thereupon the workman has foregone all other calims aganist the Company. The terms appear to be fair and lawful and I am satisfied that there has been a bona fide settlement of the dispute on those terms. Accordingly, I would make a compromise award as prayed for.

In the result, I make a compromise award in terms of the joint petition of compromise, a copy whereof is made a part of the award as an Annexure.

S. K. RAY, Judge, Seventh Industrial Tribunal. 21-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 530-I.R./IR/11L-54/64.—8th February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 2285-I.R./IR/11L-54/64, dated the 20th June 1964, the industrial dispute between Messrs. Asbestos Cement Limited, Everest House, Garden Reach, Calcutta-24, and their workmen represented by the Asbestos Cement Employees' Union, J-343/1 Paharpur Road, Calcutta-24, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Asbestos Cement Limited, Everest House, Garden Reach, Calcutta-24, and their workmen represented by Asbestos Cement Employees' Union, J.343/1 Paharpur Road, Calcutta-24. (Case No. VIII-172/64).

### BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

#### Appearances:

For the Company: Shri J. N. Chatterjee, Deputy Labour Adviser, Indian Engineering Assocn.

For the Union: Shri Nikhil Ranjan Roy, Advocate.

The Government of West Bengal by its Labour Department Order No. 2285-I.R./IR/11L-54/64, dated 20th June 1964, referred to this Tribunal an industrial dispute between Messrs. Asbestos Cement Limited, Everest House, Garden Reach, Calcutta-24 (hereniafter referred to as the Company), and their workmen represented by Asbestos Cement Employees' Union, J.343/1 Paharpur Road, Calcutta-24 (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether the management is justified in paying 40 per cent incentive bonus for additional work load to the Supervisors? If not, what should be the quantum of additional incentive bonus?

#### AWARD

The reference was received on 10th July 1964 and both parties were directed to file their respective written statements. Written statements were, in

fact, filed by both the parties, and fixed for hearing on 18th January per date a joint petitions was filed duly three Supervisors of the Pipe Plant Done side and by the Company on the matter was put up on 27th January 191 and orders.

The Union which represented the wad dispute is present through Shri Nikhil The Union has no witness. It will the order of reference that the dispute of incentive bouns for the Supervisor Plant Department. The evidence Shri Samaresh Roy discloses the fact the was with reference to the three Super Pipe Plant Department. The Compar pay 50 per cent. incentive bonu Supervisors concerned are satisfied will is the purport of the evidence Shri Samaresh Roy. Since all the person in this dispute are satisfied with cent. incentive bonus, an award should the aforesaid terms. The Union does any witness to the contrary, though Ranjan Roy is present before the I award is accordingly passed in the form all the three Supervisors of the Pipe I ment would be entitled to 50 per ce bonus with effect from 1st February I

This is my answer to the issue fri order of reference, and it will have mented within 30 days of publication a in the "Calcutta Gazette".

Dictated and corrected by me.

A. P. BHATTACHARJEE, Judge.

A. P. BHATTAL Jud Second Industr 29-1

By order of the Go S. C. MUKHERJEE, I

No. 539-I.R./IR/11L-197(A)/64. — 81965.—Whereas under the Government Bengal, Labour Department, Older No IR/11L-197(A)/64, dated the 16th Nove the industrial dispute between Mex Grinding Mill, 5 Ramdhone Khan Land and their workmen represented by the Chakki Workers' Union, 90 Lower Chakki Workers' Union, 90 Lower Chacleutta-7, regarding the issue mentioned order being a matter specified in the secont to the Industrial Disputes Act, 1947 (XI was referred for adjudication to the Industrial Tribunal;

And whereas the said Fourth Industrihas submitted to the State Government it the said industrial dispute; in therefore, in pursuance of the provisions of in 17 of the Industrial Disputes Act, 1947 (XIV 147) the Governor is pleased hereby to publish and award as shown in the annexure hereto.

#### ANNEXURE

matter of an industrial dispute between Messrs. Bengal Grinding Mill, 5 Ramdhone Khan and. Calcutta, and their workmen represented the West Bengal Chakki Workers' Union, 90 (a) 6202-I.R., dated 16th November 1964. (VIII-134 64.)

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

R BHATTACHARYA, Judge, Fourth Industrial Tribunal.

he Union: Shri Lenin Roy, Advocate.

he Company: None.

is reference under section 10 of the Industrial ites Act, arises out of Government of West il Labour Department, Order No. 6202-I.R./IL-197(A)/64, dated the 16th November 1964. parties are Messrs. Bengal Grinding Mill, 5 ihone Khan Lane, Calcutta and their workmen sented by the West Bengal Chakki Workers' 1, 90 Lower Chitpore Road, Calcutta-7. The runs as follows:

hether refusal of employment of Shri Ramkrit Singh is justified? To what relief, if any, is he entitled?

spite of notice, Messrs. Bengal Grinding Mill matter referred to as the Company) has not mild. The Union has entered appearance and sted written statements. In short, the case of mion is that Ramkrit Singh was refused employon and from 31st January 1964 by the Com-Ramkrit Singh was a mistry and he was a mouthly wages of Rs. 125. It has been alleged the company refused employment to Shri Singh ut any notice or chargesheet. There was no cation in refusing employment.

At the matter has been heard ex-parte. It is the Assistant Secretary of the West Bengal ki Workers' Union. His evidence is that the irs of the company are the members of the The union raised the present dispute. It is shri Ramkrit Singh. His evidence is that as getting Rs. 125 according to the English der month from the company. On 31st January he was told by the Company not to come from officially with the mill to attend his duties and he found that the mill to attend his duties and he found all working. Shri Singh has stated that he was an went for work but he was refused employ. The Union took up the cause. P.W. 2 was enved with any chargesheet and he was not of any charge. He was not even served with lotice. This worker served the mill for about years. The witness has further asserted that

the Company is still in existence. From the record I am satisfied that the union has espoused the cause of the workmen on their behalf and the present dispute is an industrial dispute. It has also been proved that without any just cause or reason Shri Singh has been refused employment on and from 1st February 1964. The evidence further is that Shri Singh was getting Rs. 125 as wages according to the English Calender month. In these circumstances, I hold that the company without any justification refused employment of Shri Singh. I therefore direct that Messrs. Bengal Grinding Mill should reinstate Shri Ramkrit Singh in his former position with all back wages within a month from the date of publication of this award in the "Calcutta Gazette." The period from 1st February 1964 to the date of reinstatement shall be counted in the service record of Shri Singh and for that period he will get wages as just indicated.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 29-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 565-1.R./IR/10L-41(B)/59. — 9th February 1965.—Whereas under the Governor of West Bengal, Labour Department, Order No. 4033-1.R./IR/10L-14/57, dated the 28th October 1957, read with its Addenda Nos. 2671-I.R./IR/10L-14/57, dated the 27th June 1958, and 3410-I.R/IR/10L-14/57, dated the 24th July 1959, and Corrigendum No. 4100-I.R./IR/10L-41(B)/59, dated the 22nd August 1959, the industrial dispute between Messrs. Jessop & Co. Ltd., 63 Netaji Subhas Road, Calcutta-1, and their Head Office employees and the clerical and subordinate staff of the Dum Dum Factory represented by the Jessop's Employees' Union, 115 Netaji Subhas Road, Calcutta-1, Jessop Mazdoor Union, 8 Rishi Bankim Chandra Road, Dum Dum, Calcutta-28, and Jessop's Staff Union, 63 Netaji Subhas Road, Calcutta-1, regarding the issues mentioned in the said order being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fourth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal a complaint under section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), was filed before it against the said Company by Shri Lalit Mohan Ghose and others, workmen of the said Company alleging that the said Company had discharged the said workmen concerned in such dispute;

And whereas in pursuance of the Government of West Bengal Labour Department Notification No 1916-IR /IR /3A-1/58. dated the 13th May 1958, the said complaint was transferred by the

said Fourth Industrial Tribunal to the Second Labour Court constituted under No. 1727-I.R./IR/3A-1/58, dated the 1958, for adjudication;

And whereas the said Second Labour Court has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an application under section 33A filed by Lalit Mohan Ghose and others in connection with G.O. No. 4033-I.R./IR/10L-14/57, dated 28th October 1957, against Messrs. Jessop & Co. Ltd. (Case No. 26/58, under section 33A.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

# Present:

Shri G. C. CHATTEREE, Judge, Second Labour Court.

# Appearances:

For the Company: Shri J. N. Chatterjee, Labour Adviser, Indian Engineering Association.

For the Workers: Shri D. L. Sen Gupta, Advocate.

# AWARD

This application under section 33A of the Industrial Disputes Act was filed by 23 employees of Messrs. Jessop & Co. during pendency of an industrial dispute pending between the aforesaid Company and its workers covered by Labour Department order No. 4033-I.R./IR/10L-14/57, dated 28th October 1957. The grievance of the employees before me is that the Company discharged them straightaway from their long standing service ultimately to their great prejudicise and harm thus violating section 33 of the Industrial Disputes Act. Hence the present application for holding the termination of their services as unjustified, for reinstatement with all back wages and for usual compensation.

The application has been seriously opposed by the Company. The Company's case is that the employees were never discharged or dismissed as alleged by the applicants. According to the Company the employees simply retired from their service on their attainment of 55 years of age as per terms laid down in the Company's standing orders and as per the observations made in connection with the award known as Award of the Mercantile Bank. The application under section 33A of the employees is thus according to the Company entirely misconceived and not maintainable in law.

The points for my determination in this case are whether in view of the facts and circumstances of the case the application under section 33A of the

Industrial Disputes Act is maintainable and the Company's action in the matter of effect retirement of the employees can stand the approval.

1

The admitted legal position is that unles has been a tacit violation of the law laid of section 33 of the Industrial Disputes Act n cation under section 33A of the same Act in a court of law. The question there whether section 33 of the Industrial Dispu has been in any sense violated by the Section 33 enacts that no employer shall du pendency of a proceeding before the Labou or a Tribunal alter the service condition employees, nor discharge or punish whether missal or otherwise any employee concerned a dispute in regard to any matter connected connected with the said pending dispute the parties. The materials on record will crystal clear that none of the 23 aggrieved at before me was punished by the Company misconduct. They were neither discharge service. No question of altering the service tion of the employees also arises in this case it is nobody's case on record that any condition was so altered by the Compan materials on record show that the empli point were simply served with retirement after of course they had attained the age o. The Company effected their retirement in t not whimsically but as per standing order Company. From the certified copy of the passed in connection with the main re ere of which the present application has arisen, transpire that the established standing orac Company was to effect retirement or ell en on the attainment of the age of 55 years Tribunal in connection with the main rapproved this action of the Company and to of the judgment of that Tribunal was never by the Supreme Court on appeal (vide the copy of the judgment of the Supreme (a) C-1). To hold now that action of the C in the matter of effecting retirement oployees concerned is unjustified is thus to the terms of the award passed by the July Tribunal conducting the main reference as direction of the Supreme Court. Mr. Se appearing on behalf of the Union has argued me saying that the retirement of the employees is not retirement simpliciter but is virtually a discharge from service, a J which is mala fide, amounting to victimis. unfair labour practice. In this context, M Gupta has invited my attention to the obse made in connection with the case of M Singh vs. Hindusthan Motors (publishe) "Calcutta Gazette" of 23rd April 1964) dec Shri Renupada Mukherjee knowing full we although that decision of Shri Renupada Vit is not strictly speaking binding upon the still the decisions of Justice Mookheriet formerly was are looked upon with high esse respect throughout this State Mr Se 1911 1 ever forgets that the case of Mohendra Sin' several distinguishing features of its own would appear that Mohendra Singh the w concerned was discharged by the Company in violation of the terms of the contact between parties as also in utter repudiation of the o

ribunal concerned. The disnat case was therefore not regarded as a
miliciter. In the instant case however,
we action is not exposed to such risk,
ust say that in effecting retirement of
nes in this case the Company acted. In
with the standing orders of the Company
consonance with the observations and
iven by the Mercantile Tribunal and the
orducing the main reference out of
present case has arisen.

ntended before me by the learned lawyer n the employees that at least some or es in point did not complete the age of therefore their retirement was untimely just. This contention also is unterable and circumstances of the case. It pire from the record that the applicants have not dared to say on oath that the ulated by the Company was in any sense b come forward before this court to six is wronged by the Company in that his name is Durga Das Lahiri. He has fore this court as a witness and has filed pe too (vide Ext. 1) in furtherance of his we that he was still under 55 when he to retire by the Company. A careful At I will however convince every reader cument has been manufactured for the this case. The Company's provident earing the signature of Durga Das Lahiri the deposition of the witness K. Banerjee namined on commission, make it abunt that Durga Das Lahiri was more than If age when he was asked to retire by the In that slip the date of birth was stipuesence and apparently with the consent of Lahiri himself. That document was a April 1936, when neither of the parties see the present dispute. That document I genuine one and I do accept the same, se the contents therein are so well conthe witness Shri K. Banerjee who as I adv stated above was examined on

ang, all the overall facts and circumthe case as also the parole and documennce on record, I do hold that the present
under section 33A has been somewhat
ed, there being as a matter of fact no
rection 33 of the Industrial Disputes
ed the Company in effecting the retireeapplicants before me did nothing wrong
alt, the application should be and inherebon contest and the applicants are not
any tellef whatsoever in this award of

nd corrected by me.

CHATTERJEE, ludge.

G. C. CHATTERJEE, Judge, Second Labour Court 20-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 94-13. R. 101-49 61-10th February 1965.

because the experiment of West Bengal,
I have been experiment of West Bengal,
I have been experiment of 1964, the industrial
dispets been entry West-Kian Gwan Company
(Courte) Provide Fradel, A Robert Road, Dum
Dum, Calcutto Courte West-Kian Gwan represented
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me tooled in the office of them a matter specified
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Act, 1947 (XIV or 1945), was referred for adjudication
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 $\Delta(a)$  where a the a 1-1 fifth. In Instrial Tribunal Figure 95 and a (a) in S) is C we invest its award on the S in the first C despetes

Now, therefore, to purpositive of the provisions of section is a the trib real Disputes Act, 1947 (XIV of 1947), the extension is that disherby to publish the publish the publish that is the publish that it is a section of the publish that it is a section of the publish that it is a section of the provision of the provision of the provisions of the provisions of the provisions of the provisions of the provisions of section is a section of the provisions of the provisions of the provisions of section is a section of the provisions of section is a section of the provisions of section is a section of the provisions of section is a section of the provisions of section is a section of the provisions of section is a section of the provisions of section is a section of the provision o

### ANNEXURE

In the matter of an industrial dispute existing between Mesors. Joian Gwan Company (Calcutta) Private 1td., 4 Robert Road. Dum Dum, Calcutta-28, and their workmen represented by the Bridge & Roof Workers' Union, 292/7 Upper Chitagra Road, Calcutta-5. (Case No. 71 of 1964.)

LEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shii K. P. MUKHERJI, Judge, Fifth Industrial Tribunal

Present for the Con. on. Dr. J. K. Bose, Labour Adviser of the Company

Precent 1 r the work near Shrimati Uma Das, one of the concerned workmen.

By Covernment Order No. 1060-LR./IR/10L-49-64, details of Marin 1964, the above intermed as a control of this Tribunal region seed to the intermed Disputes A.t. 1937.

Whether he come if a Shirmati Anupama control of the P. Davis justified?

Useful for a construction the parties, and 18th April 1963 was aved for filing of the written structured to the Union. The Union took several discount to the Union took several discount to the Company of the control of the Company of the first water to the their documents on or before 27th Activit 1964, and 14th December 1964 was fixed on the training of the preliminary legal children the convention. On the prayer of the Union the convention of the preliminary objection. On 5th

January 1965 Dr. J. K. Bose appeared for the Company, and none appeared on behalf of the Union except Shrimati Uma Das, one of the concerned workmen. Heard arguments on preliminary point. Award was reserved.

### **AWARD**

A preliminary objection has been raised by the Company regarding the maintainability of the case as per paragraphs 7, 8 and 9 of the written statement filed by the Company, it is specifically stated that the Bridge & Roof Workers' Union is not, in law, competent to take up the cause of the dismissed workers, and to raise a dispute on their behalf. It has been urged on behalf of the Company that the Bridge & Roof Workers' Union is a stranger Union, and it has no locus standi to raise a dispute on behalf of the dismissed workers inasmuch as there is a Union of workmen of this particular concern, and that Union did not take up the cause of the two dismissed workmen. It is an admitted fact that there is a Union of the workmen employed by the Company, and that Union did not take up the cause of the two dismissed workmen. It is settled law that while a dispute between a single worker and the employer would not amount to an industrial dispute, such a dispute when espoused by the workers of the Union or by some workmen would amount to an industrial dispute. The dispute must be such as to affect the workmen as a class. Thus the Union of workmen of the employer, or even a minority of workmen can raise an industrial dispute if the dispute affects the workmen as a class. Where, however, a Union unconnected with the employer-industry takes up the cause of dissatisfied workmen, the dispute does not automatically transforms itself from an individual dispute to an industrial dispute. The real test is whether the stranger Union has the backing, eympathy or collaboration of the majority of a large section of workmen employed in the particular industry, and such workmen feel themselves concerned in the dispute. In other words, a dispute, an individual dispute, cannot become an industrial dispute unless it is espoused by a Union of that establishment or a Union of an allied trade. Admittedly the Union of the workmen of the Company, or some of the workmen have not taken up the cause of the two dismissed workmen, and the Union which has taken up the cause of these two workmen is not the Union of an allied trade. In the present case the workers concerned were not members of the Union which espoused their cause on the date their services were terminated, and the Union which espoused their cause was also not of the same trade and industry. That being the position, the dispute referred to for

adjudication cannot be regarded as a dispute and the present reference is the maintainable in law. The preliminary raised on behalf of the Company must be the case is disposed of as not maintainable.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKI Judy Fifth Industria West Ba 30-14

By order of the Gover S. C. MUKHERJEE, Asst

No. 587-I.R./IR/11L-60/64.—10th Febru—Whereas under the Government of Walabour Department, Order No. 1699-IR 164 dated the 1st May 1964, the industry between Messrs. C. P. Singh and N. Prass Messrs. Jay Engineering Works Ltd., for the of 24-Parganas, Nadia and Hooghly, Ghosa Kankinarah, 24-Parganas, and their represented by the Jay Engineering I Union, 35B Wellington Street, Calcutta-IX the issue mentioned in the said order beam specified in the second schedule to the Disputes Act, 1947 (XIV of 1947), was no adjudication to the First Industrial

And whereas the said First Industrial It submitted to the State Government its and said industrial dispute;

Now, therefore, in pursuance of the present of 17 of the Industrial Disputes Act. of 1947), the Governor is pleased hereby the said award as shown in the annexure!

#### **ANNEXURE**

In the matter of an industrial dispute Messrs. C. P. Singh and N. Pross. Messrs. Jay Engineering Works Ltd. districts of 24-Parganas, Nadia and Ghosepara Road, Kankinarah, 24-Part

eir workmen represented by the Jay 1gineering Employees' Union, 35B Wellington reet, Calcutta-13. (Case No. VIII-123 of 64.)

RE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shri RENUPADA MUKHERJEE, Judge, First Industrial Tribunal.

Industrial dispute between Messrs. C. P. Singh Prasad, Agents, Messrs. Jay Engineering Ltd., for the districts of 24-Parganas, Nadia Hooghly, Ghosepara Road, Kankiparah, ganas (hereinafter to be described as the Comand their workmen represented by the Jay ering Employees' Union, 35B Wellington Calcutta-13 (hereinafter to be described as nion), was referred to this Tribunal for cation under section 10 of the Industrial es Act by the Government of West Bengal by your Department, Order No. 1699-I.R./IR/11L-dated Calcutta, the 1st May 1964.

only issue contained in the order of reference following:

nether the termination of service of Shrimati Aparajita Guha is justified? To what relief, if any, is she entitled?

the date of hearing of this case parties filed a setition of compromise stating that the dispute en amicably settled and an award may be made ms of the petition of compromise. Having the representatives of both parties I am of n that the dispute has really been settled in So I pass an award in terms of the joint n of settlement filed by the parties which shall a part of this award.

tated and corrected by me.

JPADA MUKHERJEE, Judge.

RENUPADA MUKHERJEE, Judge, First Industrial Tribunal. 27-1-65.

# RE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

matter of Government of West Bengal, Labour lepartment, Order No. 1699-I.R./IR/11L-0 64, dated 1st May 1964

# And

e matter of an industrial dispute

# Between

irs. C. P. Singh and N. Prosad, Kankinara, 24-Parganas

# And

r alleged workmen represented by the Jay Engineering Employees' Union, 35B Wellington Street, Calcutta-13. The humble joint petition of compromise of the employer and the Union abovenamed:

That the above matter has been amicably settled between the parties on the following terms and conditions.

- (i) That the workman mentioned in the order of reference accepts termination of service.
- (ii) That the employer will pay lump sum amount of Rs. 582 (five hundred and eighty-two only) to the workman in full and final settlement of all claims of the workman.
- (iii) That the workman mentioned in the order of reference will not have any further claim from the employer in any shape or form.
- (iv) That the amount mentioned in the paragraph (ii) of this application shall be paid before the Tribunal on the 27th January 1964.
- (v) That the dispute is thus settled between the parties.

Your petitioners therefore pray that Your Honour would be pleased to accept the above terms of settlement as just and fair and make an award in terms thereof.

And your petitioners as in duty bound shall ever pray.

P. Ghosh.
(Signature of workman's representative.)

Dated 18th January 1965.

Shyam Sundar Chowdhury,
Advocate.
(Signature for employer.)
RENUPADA MUKHERJEE,
Judge, First Industrial Tribunal.
27-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 619-I.R./TR/11L-125/64. — 12th February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1671-I.R./IR/11L-125/64, dated the 29th April 1964, the industrial dispute between Messrs. Asoka Marketing Ltd., 18A Brabourne Road, Calcutta-1, and their workmen represented by Asoka Marketing Binployees' Union, 3 Commercial Buildings (2nd floot), 23 Netaji Subhas Road, Calcutta-1, regarding the issue mentioned in the said order being a mister specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribung has submitted to the State Government its awar on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Ashoka Marketing Ltd., 18A Brabourne Road, Calcutta-1, and their workmen represented by Asoka Marketing Employees' Union, 3 Commercial Buildings (2nd floor), 23 Netaji Subhas Road, Calcutta-1. (Case No. VIII-116/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

# Appearances:

For the Company: Shri S. C. Sen, Advocate, and Shri B. K. Mukherjee, Advocate.

For the Union: Shri P. K. Sannyal, Advocate, and Shri T. P. Chatterjee, Advocate.

The Government of West Bengal by its Labour Department Order No. 1671-I.R./IR/11L-125/64, dated 29th April 1964, referred to this Tribunal an industrial dispute between Messrs. Asoka Marketing Ltd., 18A Brabourne Road, Calcutta-1 (hereinafter referred to as the Company), and their workmen represented by Asoka Marketing Employees' Union, 3 Commercial Buildings (second floor), 23 Netaji Subhas Road, Calcutta-1 (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether retrenchment of Shri R. C. Das was justified? To what relief, if any, is he entitled?

#### **AWARD**

The case of the Union in its written statement is that it is a case of retrenchment of the workman concerned Shri R. C. Das who was appointed in March 1946 in Dalmia Cement & Paper Marketing Co. Ltd. In 1948 all the employees of the above concern were taken over by the present Company (Asoka Marketing Ltd.). On 21st September 1959 the Company retrenched Shri Das with effect from 30th September 1959 and he was employed in Calcutta. A dispute was raised on the issue of etrenchment and during conciliation he was resmployed by an order, dated 28th November 1959, and his re-employment started with effect from 5th December 1959. Thereafter on 7th April 1964 he was transferred from Calcutta to Banares Office which was a Branch of the said Company. The workman Shri Das challenged the order of transfer

as mala fide and an act of victimisation. A dis was raised on the point of transfer which is pending with the Labour Department of the Government of West Bengal. Thereafter, a notice retrenchment was issued to Shri R. C. Das on August 1963 and the retrenchment took effect is illegal and mala fide, and according to the Unit is not justified. Shri Das was retrenched on plea that the Banares Office has been closed, the in fact, there are other drivers in the employ of Company—both in Calcutta and in other brane of the Company, who are junior to Shri Das R is accordingly claimed by invoking section 250 the Industrial Disputes Act. Shri Das claims instatement with full back wages.

The Company filed a written statement in ant to that of the Union. The Company's first contion is that since Shri Das' was employed in establishment at Banares which is outside the properties of the State of West Bengal, the appropriate Government to make the reference on the point dispute would be the Uttar Pradesh Government of West Bengal. Government of West Bengal has no jurisdiction make the reference in the present dispute.

On merits, the Company's contention is that R. C. Das was appointed on 21st March 1946, he was retrenched by a notice, dated 21st Sept ber 1959. After retrenchment, he received retrement compensation for his past years of service terms of section 25F of the Act, and it is not to him to challenge the same. The Company chased a new station wagon, and offered employment to Shri Das as its driver on November 1959. He accepted it on 5th Decem 1959 and joined his new appointment which sta from that date. So, Shri Das cannot claim tinuity in service since 1946. Shri Das used drive the staff car. It was decided subsequently discontinue the system of maintaining a staff and the service of Shri Das became surplus. It was no vacancy for him in the Calcutta Office was no vacancy for him in the Calcutta Office 7th April 1962 where he joined on 1st May 1. The Banares Office was closed in September with the result that Shri Das became surplus (again and was retrenched. His retrenchment accordingly sought to be justified.

# Decision

Before taking up the case on merits, I will with the preliminary objection taken on the stake the Company on the point of jurisdiction. Shows originally appointed in Calcutta in Dala Cement & Paper Marketing Co. Ltd., which subsequently taken over by the present Compower (Asoka Marketing Ltd.). Though his first appower that was in 1946, he was served with a notice retrenchment in 1959 and he received full retrement compensation before retrenchment for the years of his service. Subsequently, however. Das was re-employed on 28th November 1959 Union wants to argue that though Shri Das re-appointed in 1959, he should be treated a continuous service since 1946. This argument wholly unacceptable on the evidence on red The retrenchment of Shri Das in 1959 was

h challenged, and he received retrenchpensation for the past years of his service pensation the date of his retrenchment. It i chapter now. It would be obvious from 1 chapter of the Government of West it there had been representation by Shri e Labour Directorate and he was reas a driver of a newly purchased car from ther 1959, and the claim of continuity of was not considered justified. Exhibit B ountmen' letter of Shri Das, dated 28th 1459. This letter clearly shows that Shri prointed as a driver by the Company as There was no continuity of service new appointment. It must, therefore, be that Shri Das was appointed for the the present issue of retrenchment on nber 1959.

was appointed at Calcutta to drive a car. ly on 7th April 1962 he was transferred There he was retrenched by a notice, August 1963, which is the subject matter ision in this reference. The first contenside of the Company is that since Shri etrenched at the Banares Office, the t of West Bengal is not the appropriate to make the reference on a dispute, the hich arose at Banares. The reason for ichment is not in controversy. The ice had to be closed for want of work.

Idmitted fact. The fact of closure is not anywhere. The retrenchment was, consequence of the closure of the ice The issue before the Tribunal is r, the closure of the Banares Office, but t of Shri Das in consequence of that is the contention of the Union that the ce is not an independent establishment, part of the Calcutta establishment; and as who was employed at Calcutta was to Banares. The Banares Office and the ablishment are claimed to be one unit ablishment. The retrenchment notice is shows that the notice of retrenchment A Banares, and it described the closure th at Banares as the cause of retrench-Industrial Disputes Act contains no aring on the question as to which State the jurisdiction to make the reference. n came up for consideration before Mr. that if the Bombay High Court in a case 1956 L.L.J. I page 557. It was, of se under the Bombay Industrial Rela-946 It was held in that case that a cycd at Bombay Branch Office of a laying its head office at Ahmedabad and Bombay, the Labour Court at Bombay impetent to entertain the application by d employee. The following observations ce Chagla were quoted with approval in Court decision reported in 1962 L.L.J. The relevant portion of the decision of Chagla quoted by the Supreme Court g with the question of jurisdiction runs

at we are concerned with to decide is: ser did the dispute substantially arise? the Act does not deal with the cause of a nor does it indicate what factors will

confer jurisdiction upon the Labour Court. But applying the well-known tests of jurisdiction, a Court or Tribunal would have jurisdiction if the parties reside within jurisdiction or if the subject matter of the dispute substantially arises within jurisdiction."

Those principles were accepted by the Supreme Court in the reported case. It was a case where the question of competence of the Punjab Government to make a reference fell to be considered by the Hon'ble Supreme Court. The Ambala Branch of a Company which was registered at Calcutta was closed, and in consequence of that certain workmen were retrenched. The State of Punjab made a reference. It was challenged that the Punjab Government had no jurisdiction to make the reference. It was the contention of the workmen there that the Calcutta Office and the Branches formed one establishment, and in that view the provisions of section 25G are to be attracted in retrenching any employee of the Branch Office, and relief under that section was claimed. The respondents argued before the Hon'ble Supreme Court that the retrenchment on which the dispute had arisen was made at Ambala, and so the State of Punjab had jurisdiction to make the reference. The Appellants contended that when the closure itself was accepted as valid and binding, there could be no question of retrenchment which can only be with reference to a continuing industry, and that to attract section 25G it must be held that the Calcutta Office and the Branches all formed one single establishment, and that in that view no part of the cause of action would be held to have arisen within the State of Punjab. The Hon'ble Supreme Court did not express any opinion in view or the fact that it found that the Ambala Branch was an independent establishment. Applying those very principles to the present case, if I decide that the Banares Branch is an independent establishment, it is the State of Uttar Pradesh which would be competent to make the reference. If on the contrary I decide that the Banares establishment is nothing but a part of the Calcutta Establishment and they constitute one unit, the reference by the Government of West Bengal would be competent. In order to make a decision on the point of jurisdiction, the substantial question for decision would be whether the Banares Office was a separate establishment or it is a part of the establishment at Calcutta. The Supreme Court had laid down certain guiding principles and tests to determine this question in the same reported case of 1962 L.L.J. 1 page 409. The tests summarised are as follow:

- (1) whether the workmen were recruited for the Branch?
- (2) whether the workmen were liable to be transferred from one branch to another?
- (3) whether each branch has different categories of workmen on different scales of wages?
- (4) whether each branch maintains separate accounts, etc.?

In the reported case, however, the Hon'ble Supreme Court held that the retrenched workmen were not entitled to invoke the provisions of section 25G of the Industrial Disputes Act, as the Ambala

unit was held to be a separate establishment altogether. On an applications of the principles formulated by the Hon'bie supreme Court to the instant case, a different conclusion will have to be reached. Here the Branch Office at Banares was functioning as a part and parcel of the Head Office at Calcutta. The only business which the Banares Office transacted was to secure orders which had to be approved from Calcutta, and directions had to be obtained from Calcutta upon the concerns for supplying materials as per orders. The Company did not produce any document to show the relationship between the Branch Office at Banares and the Head Office at Calcutta. The only evidence is that of O.P.W. I Shri Biswanath Kalawati, who is an Assistant in the establishment at Calcutta since 1955. He admitted that he does not know the exact terms on which the Branch Office used to be run in relation to the Head Othce. He could not say if the Branch Office at Banares had separate accounts. Appointments at Banares had to be made from Calcutta Office. So far as Shri R. C. Das is concerned, he was appointed in Calcutta where he worked for some years, and then he was transferred to Banares. Some other employee, namely, Shri Dwarka Prosad Tewari, a driver similarly appointed at Calcutta, was transferred to Banares. Thus according to the Company, the services of Shri Das who was an employee in Calcutte as well as the services of other drivers were transferable from Calcutta to Banares. There is no evidence on the side of the Company that the wages paid to Banares employees were different from the wages paid to the employees at Calcutta. It is contended that the Calcutta employees used to get higher dearness allowance than the employees at Eanares. Payment of dearness allowance is not the criterion. The question of scale of wages is certainly, one of the main criteria. Dwarko Prosad Tewari and the present workman R C. Das continued to enjoy the same benefits though they were transferred from Calcutta to Banares. On the evidence on record, I should conclude that the scales of wages at Calcutta and Banares are identical. There is no evidence regarding maintenance of separate accounts at Banares. Thus on an application of the tests formulated by the Hon'ble Supreme Court to the present case, the anevitable coach an would be that the Banares Office was a part of the Calcutta Office, and it was not an independent establishment. There is considerable torce in the argument advanced on the side of the Union, and the question of retrenchment can only have reference to the continuing industry at Calcutte, and in the matter of such retrenebment section 25G of the Industrial Disputes Act must be invoked. In that view of the matter, the cause of action arose for the retrenchment at Calcutta, because I am holding that Banares Office is a part of the Calcutta Office. That being so, the Government of West Bengal has jurisdiction to make this reference. The decision of Mr. Justice Chagla in the Bombay High Court case can be distinguished from the present case on the above lines. In that case, the dismissal was at Bombay. So, the cause of action was at Bombay. In the present case, the retrenchment relates to Calcutta, and as such the cause of action arose at Calcutta. Having held in favour of jurisdiction, I will now proceed to

discuss section 25G of the Industrial  $D_{ij}$  which runs thus:

"Where any workman in an industrial ment, who is a citizen of India, retrenched and he belongs to a category of workmen in that est in the absence of any agreement hemployer and the workman in this employer shall ordinarily retrencheman who was the last person to be in that category, unless for rearecorded the employer retrencheman."

Since I have held that the establishment Banares and Calcutta is one and the same gatory upon the employer to retrench the who was the last person to be emple category of driver. The Union's case is t Shri R. C. Das was retrenched, some of who are junior to him have been to Calcutta. This is the evidence of Shri I and he mentions one or two cases, Tewari who has been retained in se though he is junior to Shri Das. O.P. Kalawati states that Shri Chabi Tewari p ing in the Head Office at Calcutta. She cannot say when Shri Chabi Tewari was He, however, adds that one Ganpat . who was appointed sometime in 1962 is v in Calcutta as a driver. It is therefore o Shri Das though appointed in 1959 hatrenched in 1963, while Ganpat who wa in 1962 is still holding employment in The principle of "last come first go" a in section 25G of the Act was not adopted by the Company while retier Das. The consequence would be that would be entitled to reinstatement. I answer the issue by saying that the retre Shri R. C. Das is not justified, and he is reinstatement with back wages, together benefit of continuity of service with e 5th December 1959.

This is my award and it is to be "within 30 days of its publication in the Gazette".

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.

A. P. BHATT/
Judg
Second Industrial
27-1-6

By order of the S. C. MUKHERJEE,

j

# LABOUR DIRECTORATE

# GONSUMER PRIGE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960 = 100.)

# Centre—Calcutta

Group/Sub-group.		December 1964.
I-A. Food:		1002.
(a) Cereals and Products		118
(b) Pulses and Products		177
(c) Oils and Fats		168
(d) Meat, Fish and Eggs		119
(e) Milk and Products		99
(f) Condiments and Spices		162
(g) Vogetables and Fruits		158
(h) Other Food		143
Food Index		133
I-B. Pan, Supari, Tobseco and Intoxicants		137
II. Fuel and Light		113
III. Housing		110
IV. Clothing, Bedding and Footwear		121
V. Miscollameous:		
(a) Modical Care		104
(b) Education, Recreation and Amusem	ent	106
(c) Transport and Communication		118
(d) Personal Care and Effects		129
(e) Others		109
Miscellaneous Index		114
General Index		127
Estimated General Index on Base: 1944 = 100		192

ILLEGIBLE,
Labour Commissioner, West Bengal
and
Competent Authority under Minimum Wages Act.

# The





# Gazette

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THURSDAY, MARCH 4, 1965

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# PART IC-Awards by Industrial Tribunals and Consumer Price Index

# GOVERNMENT OF WEST BENGAL

# LABOUR DEPARTMENT

#### **ORDERS**

43-1.R. IR. 11L-254/62.—8th February 1965. as under the Government of West Bengal, Department, Order No. 3932-I.R./IR/11L-dated the 16th September 1963, the industrial between Messrs. Navarun Prokashani, C-51, Street Market, Calcutta-12, and their work-presented by Paschim Banga Pustak ree Karmachari Samity, 9/7B Ramnath ar Street, Calcutta-9, regarding the issue id in the said order being a matter specified econd schedule to the Industrial Disputes 7 (XIV of 1947), was referred for adjudication hird Industrial Tribunal;

whereas the said Third Industrial Tribunal nated to the State Government its award and industrial dispute;

therefore, in pursuance of the provisions of 7 of the Industrial Disputes Act, 1947 (XIV the Governor is pleased hereby to publish award as shown in the annexure hereto.

# **ANNEXURE**

natter of an industrial dispute between srs. Navarun Prakashani, C-51 College Street

Market, Calcutta-12, and their workmen represented by Paschim Banga Pustak Byabasayee Karmachari Samity, 9/7B Ramnath Mazumder Street, Calcutta-9. (Case No. VIII-203 of 1963.)

#### Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

For the Union: Shri Anil Das Chowdhury, Advocate.

For the Company: Shri B. K. Mukherjee, Advocate.

#### AWARD

By Order No. 3932-I.R./IR/11L-254/62, dated the 16th September 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Navarun Prakashani, C-51 College Street Market, Calcutta-12, and their workmen represented by Paschim Banga Pustak Byabasayee Karmachari Samity, 9/7B Ramanath Mazumder Street, Calcutta-9, regarding the matter specified in the schedule, to the Third Industrial Tribunal constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808/I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

#### Issue

Whether the dismissal of Shri Pritiranjan Das is justified? To what relief, if any, is he entitled?

This reference is made under section 10 of the Industrial Disputes Act for adjudication of an industrial dispute existing between Messrs. Navarun Prakashani, C-51 College Street Market, Calcutta-12 (hereinafter be referred to as the Company), and their workmen represented by Paschim Banga Pustak Byabsayee Samity, 9/7B Ramanath Mazumder Street, Calcutta-9 (hereinafter be referred to as the Union).

Immediately after receipt of the reference notice was issued to the parties for appearance. Both parties appeared and filed written statements of their cases.

Union's case, in short, is that the Company is a highly prosperous publishing and book-selling con-cern but its workmen are not properly treated and adequately paid. Therefore, the workmen for the purpose of collective bargaining have organised themselves under a union and since then the workmen have incurred the displeasure of the company. Shri Pritiranjan Das who was the accountant of the company was the principal organiser of the Union. So, the Company was not at all satisfied with him and ultimately dismissed him from service without any charge sheet or any enquiry. This arbitrary action of the company was amounting to victimisation and unfair labour practice. So, the workmen took up the cause of the dismissed accountant Shri Priti Ranjan The matter was taken to the Labour Directorate for conciliation, but because of the stiff attitude of the company no conciliation was possible. Hence the reference.

The Company's case in the written statement is that it is a small book-selling and publishing concern and its financial position is not so good. Shri Pritiranjan Das was a part-time accounts assistant and not a permanent accountant of the company. He had to be dismissed from service as he was found guilty of insubordination and disobedience. He refused to carry out the orders of the management to work under the supervision of an auditor appointed by the management. All other allegations have been denied.

The Company has raised a preliminary objection to the maintainability of the reference as an industrial dispute. It is contended that the workman's cause has not been espoused by other workmen of the establishment. They have no sympathy or support for the dismissed workman. Therefore, it is not an industrial dispute but an individual dispute, and as such it cannot be entertained by this tribunal.

### Decision

The Union has examined two witnesses—one is General Secretary of the Union and the other is the dismissed workman, Shri Pritiranjan Das. The Company also examined two witnesses—one is the proprietor of the firm and the other is the proprietor of Messrs. Biswas & Co., Cost Accountants. Some documents have also been exhibited on both sides.

First of all I take up the preliminal raised by the Company. The Company is that the workman's cause has not been by the other workmen of the establishmen such it is not an industrial dispute but an dispute which cannot be entertained by this The union which has taken up the cause workman is not exclusively the union of men of this Company but it is the Union workmen of similar other concerns incan Company. On behalf of the Company rea been placed on two decisions of the Honba High Court. One is reported in AIR cutta, 548 and the other in 1963 (I) LL one case it was held that an outside union supporting an individual workman, com individual dispute into an industrial dispute a large number of workmen of the industry concerned in the dispute or a majority of members of such union. In the other cas held that the real test is whether the strang has the backnig, sympathy or collaboratio majority or a large section of the workmen in a particular industry and such works themselves concerned in the dispute.

In the present case there is evidence to gout of the 15 (Fifteen) employees of the eight workmen are members of the union have supported the cause of the workman evidence of the General Secretary of the Ubeen corroborated by P.W. 2 Shri Prima the concerned workman. The Compan's No. 2, who happens to be the proprietor in concern, has not denied this fact. Then majority of the workmen of this concern members of the union having supported of the concerned workman, it can no le contended to be an individual dispute but industrial dispute and the tribunal has it to entertain the same.

It may also be pointed out that admitted ciliation proceedings were initiated by the United there is nothing to show that any such object ever taken before the Conciliation Officer (other hand, it appears from the Company is statement, paragraph 16, that the conceilation made some progress and the company against offer five months' salary to the conceined to Therefore, the conciliation proceedings have initiated by the Union without any such of on the side of the Company at that stage, be said to have begun as an industrial to the concerned to the concerned to the company. In my view it is an industrial to the company. In my view it is an industrial to and as such the reference is maintainable.

I now proceed to deal with the merits of the Admittedly the workman Shri Pritiranian Dadischarged by the Company on 31st Mai 18 letter Ext. 2. It is also admitted that there is formal chargesheet issued against him or enquiry by an enquiry officer. Disciplinary against employees are always to be taken to misconducts in accordance with the procedir down in the certified standing orders of the pany. In the instant case there is no such to orders. It is well settled that in absence of standing orders it must be done according

of natural justice. In the present case edly there was no formal charge sheet issued the workman. Shri Pritiranjan Das was not nent accountant of the Company as alleged by non in paragraph 10 of the written statement. was appointed in 1958 for part-time work. admitted this fact in his letter, dated 19th 961 [Ext. 1(e)] addressed to the Partner er of the firm. He has further admitted that d to do work for four hours a day. Subsehowever, he was asked to work for six hours He did never work the usual working hours ed in the book-selling shop. So, he was not e-time employee of the Company. Be that as the Company ought to have followed the procedure before discharging him from It has, however, been contended on behalf Company that although there was no formal sheet issued against him, he was fully aware charges and accusations levelled against him. se will appear from the correspondence that between the employer and the workman. D is the Company's letter to the workman on 17th May 1961. By this letter the Comand to impress upon the workman the urgency lessity of making the accounts up to date and we the arrears work as early as possible. The an immediately retorted and gave a long reply 1 May 1961 [vide Ext. 1(e)]. The Company. appear from the correspondence, was very , for making the accounts up to date and in a meeting of the partners of the firm, the workas asked to be present in order to devise avs and means to cope with the huge arrears unts work. In the earlier correspondence b)] the Partner Manager of the firm suggested workman Shri Das should take the assistance other assistants Shri Sukumar Sen Gupta rı Radha Madhab Chakravarti in order to e arrear work. But Shri Das for some reason r turned down the proposal. It will further that the Company was very anxious to make ounts up to date and so the partner went so inthorise Shri Das to engage one extra hand wn selection and choice in order to remove ars with speed. But Shri Das again was not e and he pleaded non-availability of suitable Inc thing is clear fom all these facts that the by was really earnest to have the accounts p to date. But the attitude of Shri Das was of very helpful. It was at that point of time ership firm. So, the partners wanted to hear is at a special meeting of the partners conon the purpose. It appears from the sub-correspondence Ext. 1(f) and 1(g) that the at last suggested that Shri Das would work arrears under supervision and guidance of mil Biswas of Messrs. Biswas & Co., the s of the Company. That suggestion has en turned down by Shri Das who also refused more than six hours a day. Therefore, the y had no other alternative than to get rid of hatever suggestion and proposal came from tagement Shri Das flatly turned down and ttle attempt to clear up the arrear work in un's and to prepare the trial balance-sheet. te, the Company got fed up with the work-lo was entrusted with the important works ints of the business but without having helpstance from him in the completion of that

important work of the buusiness. The workman, of course, promptly replied to the Company's letter, dated 30th May 1961 [Ext. 1(f)]. After receipt of that letter the company forthwith decided to discharge the workman and accordingly acted on 31st May 1961 (vide Ext. 2). Undoubtedly, therefore, the charges and accusations against the workman were timely made known to him and the workman also promptly replied thereto. It may be true that the company found the workman absolutely unhelpful and it would not be possible to have the works completed by him in view of the attitude he had taken. But in all fairness the company should have given him a charge sheet and opportunity to explain his conduct. If the explanations would not have been satisfactory the Company could have held an enquiry after giving him full and fair opportunity to examine his witness, if any, and cross-examine witnesses of the Company. There should have been a finding recorded by the Enquiry Officer on the basis of the evidence adduced before him. In the present case admittedly there was nothing of the kind. Therefore, it is difficult to justify the action taken by the company against the workman although it does not appear to be wholly unjustified in the circumstances disclosed in the admitted correspondence between the management and the workman concerned. Not only there was no enquiry but there was no charge-sheet issued against the workman. Therefore, in absence of any charge-sheet against the workman it will not be possible to go into the merits and to see for itself if the charges have been made well-established or not. There being no justification for the drastic action taken in a hasty manner against the workman without observing the proper procedure according to the rules of natural justice, the workman in such a case is ordinarily entitled to reinstatement. But regard being had to the unsual circumstances disclosed in the correspondence between the management and the workman Exts. 1(d), 1(e), 1(f) and I(g), I am of the view that it will not be conducive to industrial peace and harmonious relationship to order reinstatement. Therefore, I direct that the workman Shri Pritiranjan Das should be financially compensated by the company in the following manner:

- (1) One month's wages in lieu of notice.
- (2) Six months' wages which he was drawing at the time of his discharge as compensation for loss of employment.

The Company should make the aforesaid payment to the workman within two months of the publication of the award in the "Calcutta Gazette."

This is my award.

Dictated and corrected by me.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 29-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 592-I.R. | IR| 11L-342| 63. — 10th February 1965. — Whereas under the Government of West Bengal, Labour Department, Order No. 3917-I.R. | IR| 11L-342| 63, dated the 14th September 1963, the industrial dispute between Messrs. Bansidhar Durgadutta, 7 Vivekananda Road, Calcutta and their workmen represented by the Calcutta Munim Association c|o Social Welfare Congress, 2 Petu Lane, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal:

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs.

Banshidhar Durgadutta, 7 Vivekananda Road,
Calcutta, and their workmen represented by the
Calcutta Munim Association, clo Social Welfare
Congress, 2 Petu Lane, Calcutta-12. (G.O. No.
3917-I.R., dated the 14th November 1962.)
(201/63.)

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

This is a reference under section 10 of the Industrial Disputes Act arising out of Government of West Bengal, Labour Department, Order No. 3917-I.R.|IR! 11L-342/63, dated the 14th September 1963, for adjudication of the following issue:

Whether termination of services of Shri Bheemraj Saraogi is justified? To what relief, if any, is he entitled?

The parties to the dispute are Messrs. Banshidhar Durgadutta, 7 Vivekananda Road, Calcutta, and their workmen represented by the Calcutta Munim Association, clo Social Welfare Congress, 2 Petu Lane, Calcutta-12.

After due notice the parties appeared and submitted their written statements. Certain preliminary issues were raised and heard. Thereafter the question about addition of parties to this proceeding came for consideration and the matter was actually heard yesterday. 21st January 1965 was fixed for passing necessary orders regarding the addition of parties. Today the parties have appeared before me and submitted that the dispute has been amicably settled between them. Terms of settlement have also been filed before me today along with a letter of Shri Bheenraj Saraogi as Annexure "A". I have heard Shri K. P. Mukherjee, Counsel for the Company,

and Shri M. M. Saha, Advocate for the Una Secretary of the Calcutta Munim Association at the officer of the Company. The petition of the terms of settlement is signed by the Satisfactor of the Union, the Solicitor of the Company. Kumar Agarwall for Messrs. Banshidhar Duna and Bheemraj Saraogi, the workman in questin hearing all, I find that the terms of settlems voluntary, legal and reasonable, and as prayed the parties, I pass a "no dispute" award. The of Shri Saraogi marked Annexure "A" shai part of this award as desired by the parties

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARY Judge, Fourth Industrial Tribu 15-1-65.

# ANNEXURE "A"

From:
Shri Bhimraj Saraogi,
5 Burtalla Street,
Calcutta.

Calcutta, the 15th January

To Messrs. Banshidhar Durgadutt, 7 Vivekananda Road, Calcutta. Dear Sirs.

I have made repeated representations to w settlement of all my matters including that pending before the Fourth Industrial Tribunal reto the order of Reference No. 3917-I.R. dut 14th September 1963. In view of the unduc m on the part of certain outsiders I was unable to the matter. Now that the terms of settlement been arrived at and I have made personal tepte tions along with your Mr. B. K. Agarwalla bele Fourth Industrial Tribunal that I had will matter and intended to submit terms of settlem 21st November 1964. On account of circums beyond my control I could not do so in the But now I have come in settlement with you would request you to kindly make the pairs. follows in terms of the representations made ! and agreed by you:

(a) A sum of Rs. 18,000 will be paid in a full and final settlement of all mylagainst Messrs. Banshidhar Durgadutt Messrs. Banshidhar Durgadutta (Galany of the partners of the abovened firms and that I shall make no claim soever in future which may have prior to this date. This payment shin full and final settlement of all mylincluding the claim of reinstatement as the subject-matter before the Industrial Tribunal regarding the oft Reference No. 3917-I.R., dated the September.

the 1 undertake to file the income-tax sturm in respect of the relevant accounting with his six months from this date, herein the abovementionet payments of [85] 18.000 will be mentioned. The Company shall deduct a sum of Rs. 2,441.25 P. herig the income-tax payable on my account to the income-tax authorities out of the povementioned sum of Rs. 18,000 only.

rther the blank papers signed by Banshidhar Durgadutt or Banshidhar Durgadutta Galla or any partner of the abovementioned firms and del vered to me or any other paper or papers relating to the abovementioned two firms will be searched by me and if available would be returned by me. In any event, I undertake not to use any such mark papers in order to give rise any claim of the two abovementioned firms or any of the partners.

confirm the above arrangements as agreed furing my personal representations to you.

Lall Sharma,

ary, Calcutta Munim Association.

Agarwalla,

ta

Yours faithfully,
Illegible. (in Hindi.)
(Bhimraj Saraogi.)
Explained by me—
Hazari Lall Sharma,
Secretary, Calcutta Munim
Association.

R BHATTACHARYA,

Judge, 15-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

-I.R. IR/1A-20(D)/64. — 16th February meas by the Government of West Bengal, partment, notification No. 698-I.R., dated February 1965 under sub-rule (1) of of the Defence of India Rules, 1962 (hererred to as the said rule), employment in my styled the Oriental Electric and Engimpany, B. T. Road, Post Office Kamart 24-Parganas (hereinafter referred to as syment), has been declared to be employing the said rule applies;

refore, in exercise of the power conferred
(4) of the said rule, the Governor is
reby to regulate dearness allowance payresons who are workmen as defined in

clause (s) of section 2 of the Industrial Disputes Act, 1947 (XIV of 1947), and are engaged in such employment (hereinafter referred to as the said workmen), in the following manner, that is to say,—

the said workmen shall be paid as dearness allowance per month,—

- (a) for the first quarter of 1965, a sum of rupees nineteen and eighty paise in addition to such amount as would be payable to them as dearness allowance following the principle laid down in the award, dated the 13th October 1958, of the Third Major Engineering Tribunal published with the Government of West Bengal, Labour Department, Order No. 4427-I.R./IR/10L-4(D)/57, dated the 15th October 1958, at pages 5413 to 5454 of Part 1 of the "Calcutta Gazette, Extraordinary", of the 5th November 1958, such total amount of dearness allowance thus calculated (hereinafter referred to as the consolidated dearness allowance), being linked to the cost of living index figure 514 in relation to the base year 1939 (hereinafter referred to as the said index figure); and
- (b) for every quarter after the first quarter of 1965, the consolidated dearness allowance increased or decreased, as the case may be, at the rate of twenty paise per point of rise or fall in the said index figure calculated on the average of the three months of the quarter next preceding.

By order of the Governor, S. M. BHATTACHARJI, Secy.

No. 693-I.R./IR/11L-184(A)/63.—16th February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4055-I.R./IR/11L-184(A)/63, dated the 27th September 1963, the industrial dispute between Messrs. Shalimar Paint, Colour & Varnish Co. Ltd., Goaberia, P.O. Botanical Gardens, district Howrah, and their employees represented by Shalimar Paint, Colour & Varnish Co. (Head Office) Employees' Union, 23-L Fern Row, Ballygunge, Calcutta-19, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Third Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, a complaint under section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), was filed before it against the said Company by Shri Jaggeshwar Das, a workman of the said Company;

And whereas in pursuance of the Government of West Bengal, Labour Department Notification No. 1916-I.R./IR/3A-1/58, dated the 13th May 1958, the said complaint was transferred by the said Third Industrial Tribunal to the Second Labour Court constituted under Notification No. 1727-I.R./IR/3A-1/58, dated the 26th April 1958, for adjudication;

And whereas the said Second Labour Court has adjudicated upon the said complaint and submitted its award to the State Courses

its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Joggeshwar Das, an employee of Messrs. Shalimar Paint, Colour & Varnish Co. Ltd. against Messrs. Shalimar Paint, Colour & Varnish Co. Ltd. in connection with G. O. No. 4055-I.R./IR/11L-184(A)/63, dated 27th September 1963. (Case No. 8/64/33A.)

# BEFORE THE SECOND LABOUR COURT, WEST BENGAL

#### Present:

Shri G. C. CHATTERJEE, Judge, Second Labour Court.

# Appearances:

For the Company: Shri B. B. Ghosh, Advocate.

For the Workman: Shri Jiten Banerjee, Advocate.

#### **AWARD**

This application under section 33A of the Industrial Disputes Act has evolved out of an industrial dispute between Messrs. Shalimar Paint, Colour & Varnish Co. Ltd. and their workmen covered by order of reference No. 4055-1.R./1R/111.-184(A)/63, dated 27th September 1963. In the application the applicant Shri Joggeshwar Das has prayed for restoring due increment to the applicant with effect from the date on which it falls due.

I find it a great pleasure to note that at present the aforesaid application is no more opposed by Messrs. Shalimar Paint, Colour & Varnish Co. Ltd. It would transpire from the order, dated 29th January 1965, that the Company's lawyer Shri B. B. Ghosh has no more any objection if the application concerned is allowed in favour of the applicant provided however the rate of increment is allowed at Rs. 12 per month with effect from 1st January 1964. The learned lawyer (for the workman) Shri Jiten Banerjee also has no objection regarding the aforesaid proviso. In the result, the application succeeds without contest but with limitation that the rate of increment is hereby allowed at the rate of only Rs. 12 per month with effect from 1st January 1964. The applicant will get no other relief. This is my award.

Dictated and corrected by me.

G. C. CHATTERJEE, Judge.

G. C. CHATTERJEE, Judge, Second Labour Court. 30-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 658-I.R./IR/11L-149/64. — 15th 1965.—Whereas under the Government Bengal, Labour Department, Order No IR/11L-149/64, dated the 30th May industrial dispute between Messrs. South Railway Employees' Co-operative Urban in Garden Reach, Calcutta-43, and their represented by S. E. Railway Urban Employees' Association, 5/1 Duke Road in nical Garden, Howrah, regarding the settlement of the said order being a matter settlement of the said order being a matter settlement of the Industrial Disput (XIV of 1947), was referred for adjudication of the Industrial Tribunal;

And whereas the said First Industria has submitted to the State Government a on the said industrial dispute;

Now, therefore, in pursuance of the promasection 17 of the Industrial Disputes & (XIV of 1947), the Governor is pleased and publish the said award as shown in the a hereto.

# **ANNEXURE**

In the matter of an industrial dispute Messrs. South Eastern Railway Employ operative Urban Bank Ltd., Garden Calcutta-43, and their workmen representations. E. Railway Bank Employees Ass. 5/1 Duke Road, P.O. Botanica, Howrah. (Case No. VIII-146 of 1964)

BEFORE THE FIRST INDUSTRIAL TRIE WEST BENGAL

### Present:

Shri RENUPADA MUKHERJEE, Judga Industrial Tribunal

This industrial dispute between Messastern Railway Employees' Co-operative Bank Ltd., Garden Reach, Calcutta-43 (or referred to as the Company), on the on a tneir workmen represented by S. E. Railwa Bank Employees Association, 5/1 Duke & Botanical Garden, Howrah (hereinafter to as the Union), on the other was referred to cation by this Tribunal under section is Industrial Disputes Act by the Government Bengal by its Labour Department Order & I.R./IR/11L-149/64, dated Calcutta, the \$1964\$, for adjudication.

The only issue contained in the order of is the following:

Whether the comptometer operate entitled to any special pay? If so, while be the quantum thereof?

When the case was called up for hearing parties filed a joint petition of compromise terms of the compromise appear to me to and reasonable. I accept the petition of contained pass an award in terms of it which do a part of my award.

RENUPADA MUKHE Judge, First Industrial 8.2-65.

# ORE SHRI RENUPADA MUKHERJEE, GE. FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

natter of Order of Reference No. 1990-I.R./ 11L-149 64, dated 30th May 1964

#### And

matter of an Industrial Dispute

### Between

uth Eastern Rly. Employees' Co-operative

#### And

rokmen, represented by South Eastern Railtrban Bank Employees' Association rkmen.

n of settlement between the parties above numble petition of settlement of both the

# spectfully sheweth -

the above dispute has been amicably between parties on the following terms:

That the Comptometer Operators shall get Special Pay of Rs. 15 per month with effect from 18th November 1964.

That the workmen do not press their claim for payment of the same with retrospective effect from 1st July 1960.

sof the aforesaid settlement.

your petitioners as in duty bound shall ever

(1) S. Ghose, Secretary
S. E. Rly. Employees' Co-operative
Urban Bank Ltd.
8-2-65.

(2) S. C. Das Gupta, Advocate for South Eastern Rly. Employees' Co-operative Urban Bank Ltd., 8-2-65.

(3) B. Banerjee, S. R. Chakraborti, Jt. Secretaries, South Eastern Rly. Urban Bank Employees' Association. 8-2-65.

(4) Nikhil R. Roy. Advocate for South Eastern Railway Urban Bank Employees' Association. 8-2-65.

part of the award

RENUPADA MUKHERJEE, Judge, First Industrial Tribunal. 8-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy. No. 705-1.R./1R/11L-51/64.—17th February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 927-1.R./1R/11L-51/64, dated the 2nd March 1964, the industrial dispute between Messrs. Bengal Potteries Ltd., 45 Tangra Road, Caicutta-15, and their workmen represented by the Bengal Potteries Staff and Workers Union, 59B Chowringhee Road, Caicutta-20, regarding the issues mentioned in the said order, being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the First Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Surendra Singh, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company, alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes. Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Surendra Singh, 114/4/1A Tollygunge Road Calcutta-26, an employee of Messrs. Bengal Potteries Ltd., 45 Tangra Road, Calcutta-15, against the aforesaid Company in connection with Government Order No. 927-I.R./IR/11L-51/64, dated 2nd March 1964. (Case No. 42 of 1964 under section 33A.)

# BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri RENUPADA MUKHERJEE, Judge, First Industrial Tribunal

This application under section 33A of the Industrial Disputes Act was filed by one Shri Surendra Singh for setting aside an order of dismissal passed against him by the Opposite Party Company and for reinstatement with full back wages. The contention of the petitioner was that in violation of the provision of section 33(2)(b) of the Industrial Disputes Act the petitioner was dismissed from service by the Company by a letter, dated 4th April 1964. This application was opposed by the Company.

This case was fixed for hearing today. Shri K. D. Sen, Labour Officer of the Company, is present. On the last occasion Shri M. Saha, Advocate, had informed me that nobody was instructing him on behalf of the workman. However, an adjournment was granted on the last occasion for the purpose of seeing whether the workman appears today. The

workman is not present in Court and Shri Jagabandhu Banerjee, Secretary of the Union, informs me that the workman is not taking any interest in the proceedings. I am fully satisfied that this case will not be prosecuted by the workman. In the circumstances I dismiss the application under section 33A.

> RENUPADA MUKHERJEE, Judge, First Industrial Tribunal. 8-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 691-I.R./IR/15L-3/64.—16th February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1206-I.R./IR/15L-3/64, dated the 19th March 1964, the industrial disputes between (1) Messrs. Ram Krishna Pure Oil Mill, P 56/1 Strand Road, Calcutta-6, (2) Messrs. Bhadrakali Oil Mill (P) Ltd., 67/39 Strand Road (Kulpighat), Calcutta-6, (3) Messrs. Agnihotra Oil Mills, 37/1 Canal West Road, Calcutta-4, (4) Messrs. Janki Pure Oil Mill, 67/44 Strand Bank Road, Calcutta-6, (5) Messrs. Sree Durga Pure Oil Mills, 67/44 Strand Road, Calcutta-6 and (6) Messrs. Gopal Pure Oil Mills, 57/41 Strand Road, Calcutta-6, and their workmen represented by Employees' Association, 1 Joy Bhattacharjee Lane, Calcutta-3, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Sukumar Chakraborty and four other workmen of Messrs. Bhadrakali Oil Mill (P) Ltd. made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had altered, to the prejudice of the said workmen, the conditions of service applicable to them immediately before the commencement of the said proceedings;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 XIV of 1947), the said Industrial Tribunal has djudicated upon the said complaint and submitted ts award to the State Government;

Now, therefore, in pursuance of the provisions of ection 17 of the Industrial Disputes Act, 1947 XIV of 1947), the Governor is pleased hereby to ublish the said award as shown in the annexure ereto.

# **ANNEXURE**

 the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Sukumar Chakravorty and four others (c/o Shri Panchanan Bhattacharya, 1 Jay charya Lane, Calcutta-3) against their ci Messrs. Bhadrakali Oil Mill (P) Ltd., Strand Road, Calcutta-6, alleging contra of section 33 of the Industrial Disput 1947. (Case No. 57 of 1964 under 33A.)

l

BEFORE THE FIFTH INDUSTRIAL TRIB WEST BENGAL

# Present:

Shri K. P. MUKHERJI, Judge, Fifth Indu Tribunal

Present for the Company: Shri A. K. Advocate.

Present for the workmen: Shri Panchanan charya, Representative of the workmen.

This is an application under section 33A Industrial Disputes Act, 1947, by the working Sukumar Chakravorty and four others (c Panchanan Bhattacharya, 1 Jay Bhattacharya Calcutta-3) against their employers Messis. E kali Oil Mill (P) Ltd., the opposite party, a contravention of the provisions of section the Industrial Disputes Act, 1947, during the dency of an industrial dispute between the site party and their workmen.

The original reference out of which this ca arisen was made under G.O. No. 1206-1.R./Ii 3/64, dated 19th March 1964.

After service of the notice, the opposite entered appearance and filed a written stat on 6th June 1964. After several adjournment the prayer of the parties the case was find hearing on 30th January 1965. On that a petition of compromise was filed by the stating therein that the dispute between the been amicably settled out of Court, and petition filed. The terms contained in the pof compromise appear to be fair and proper am satisfied that there has been a bona fidement of the dispute between the parties. The tion of compromise is accepted, and I pass dispute" award in terms of the joint petition of promise do form part of the award as Annexu

This is my award.

Dictated and corrected by me.

K. P. MUKHERII, Judge.

K. P. MUKHERJI.

Judge, Fifth Industrial Trit

30-1-65.

# THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL,

atter of an application under section 33A le Industrial Disputes Act, 1947. Case No.

umar Chakraborty and others

### And

Bhadrakali Oil Mill (P) Ltd.—Opposite

mble petition of compromise in respect of of Ref. No. 1206-1.R./IR/15L-3/64, the March 1964.

pectfully sheweth-

at the case pending before the Tribunal amicably settled between the parties.

hat the worker concerned shall be given payment for the days of lay-off when they to been given work in the months of May, and July 1964, without creating any future ice in this respect, and this payment will be the 15th April 1965.

nat it is agreed by the workers that all usual manual work will be done by the unskilled and all will co-operate the management in ers. They will do everything to improve on of the Mill.

iat the Company shall pay one month's the permanent workers as ex gratia payfull settlement of their claim of bonus up to

at this settles all disputes pending before Industrial Tribunal as on date except the gratuity pending in the Tribunal, and no nand will be entertained by the Company in ner.

ard in the above terms is prayed for. lagan lindi).

workmen.

ar Chakraborty.

For the Company.
For Bhadrakali Oil Mill P. Ltd.
ILLEGIBLE,
Managing Director.

by-

any. acharya, workmen.

> By order of the Governor, S. C. MUKHERIEE, Asst. Secy.

No. 690-I.R./IR/15L-3/64.—16th February 1965. —Whereas under the Government of West Bengal, Labour Department, Order No. 1206-I.R./IR/15L-Mrach 1964 the industrial 3/64, dated the 19th disputes between (1) Messrs. Ram Krishna Pure Oil Mill, P 56/1 Strand Road, Calcutta-6, (2) Messrs Bhadrakali Oil Mill (P) Ltd., 67/39 Strand Road (Kulpighat), Calcutta-6, (3) Messrs. Agnihotra Oil Mills, 37/1 Canal West Road, Calcutta-4, (4) Messrs. Janki Pure Oil Mill, 67/44 Strand Bank Road, Calcutta-6, (5) Messrs. Sree Durga Pure Oil Mills, Road, Calcutta-6 and (6) Messrs. Oil Mills, 57/41 Strand Road, 67/44 Strand Gopal Pure Calcutta-6, and their workmen represented by Employees' Association, 1 Jay Bhattachariee Lane, Calcutta-3, regarding the issue mentioned in said order, benig a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication:

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Radharaman Ghosh and two other workmen of Messrs. Bhadrakali Oil Mill (P) Ltd. made a complaint is writing to the said Industrial Tribunal against the said Company alleging that the said Company had altered, to the prejudice of the said workmen, the conditions of service applicable to them immediately before the commencement of the said proceedings;

And whereas in exercise of the powers conferred by section 33(A) of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said awrad as shown in the annexure hereto.

# **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Radharaman Ghosh and others. (c/o Shri Panchanan Bhattacharya, 1 Jay Bhattacharya Lane, Calcutta-3) against their employer Messrs. Bhadrakali Oil Mill (P) Ltd., 67/39 Strand Road, Calcutta-6, alleging contravention of section 33 of the Industrial Disputes Act, 1947. (Case No. 67 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL WEST BENGAL

## Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal

Present for the Company: Shri A. K. Sarker, Advocate.

Present for the workmen: Shri Panchanan Bhattacharya, Representative of the workmen.

This is an application under section 33A of the Industrial Disputes Act, 1947, by the workmen Shrk Radharaman Ghosh and two others (address: c/o Shri Panchanan Bhattacharya, 1 Jay Bhattacharya Lane, Calcutta-3) against their employers Measrak Bhadrakali Oil Mill (P) Ltd., the opposite party; alleging contravention of the provisions of section 33 of the Industrial Disputes Act, 1947, during the pendency of an industrial dispute between the caponite party and its workmen.

The original reference out of which this case has arisen was made under G.O. No. 1206-I.R./IR/15L-3/64, dated 19th March 1964.

After service of the notice, the opposite party entered appearance and filed its written statement on 20th June 1964. After several adjournments on the prayer of the parties the case was fixed for hearing on 30th January 1965. On that date a petition of compromise was filed by the parties stating therein that the dispute between them has been amicably settled out of Court, and praying that an award might be made in terms of the joint petition filed. The terms contained in the petition of compromise appear to be fair and proper and I am satisfied that there has been a bona fide settlement of the dispute between the parties. The petition of compromise is accepted, and I pass a "no dispute" award in terms of the joint petition of compromise as prayed for. The petition of compromise do form part of the award as Annexure A.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 30-1-65.

# BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an application under section 33A of the Industrial Disputes Act, 1947. Case No. 57/64

Shri Radharaman Ghosh and others

# And

Messrs. Bhadrakali Oil Mill (P) Ltd.—Opposite Party.

The humble petition of compromise in respect of G.O. of Reference No. 1206-I.R./IR/15L-3/64, dated the 19th March 1964—

Most respectfully sheweth—

- 1. That the case pending before the Tribunal has been amicably settled between the parties.
- 2. That the worker concerned shall be given exgratia payment for the days of lay-off when they have not been given work in the month of May and June and July 1964 without creating any future precedence in this respect, and this payment will be made by the 15th April 1965.
- 3. That it is agreed by the worker that all usual sorts of manual work will be done by the unskilled workers and all will co-operate the management in all matters. They will do everything to improve production of the Mill.
- 4. That the Company shall pay one month's wages to the permanent workers as ex-gratia payment in full settlement of ther claim of bonus up to date.
- 5. That this settles all disputes pending before the Fifth Industrial Tribunal as on date except the

case of gratuity pending in the Tribus such demand will be entertained by t in any manner.

An award in the above terms is pra

For the workmen.

Radharaman Ghosh.

Illegible.

Witness—

Illegible, for the company.

30-1-65.

P. Bhattacharya, for the workmen.

For Bhadrakali Oil Mill P ILLI Managi

By order of the (S. C. MUKHERJEE

No. 635-I.R./IR/8L-38/62.—13th Fe—Whereas under the Government of M Labour Department, Order No. 4036 38/62, dated the 25th September 1963, t dispute between Messrs. Hindusthan Spinning Mills Ltd., Khatir Bazar Lane, district Hooghly (Managing Agents: Bhuwalka & Sons) and their workmen by Hindusthan Belting Mazdoor Union tala Lane, Mahesh, Serampore, Hoogh the issues mentioned in the said order t specified in the second and the third s the Industrial Disputes Act, 1947 (XIV referred for adjudication to the Fir Tribunal;

And whereas the said First Industrihas submitted to the State Government on the said industrial dispute;

Now, therefore, in pursuance of the section 17 of the Industrial Disputes (XIV of 1947), the Governor is pleased publish the said award as shown in the hereto.

# **ANNEXURE**

In the matter of an industrial disputation Messrs. Hindusthan Belting & Spitattd., Khatir Bazar Lane, P.O. Rish Hooghly (Managing Agents: Sanwalka & Sons), and their workmen by Hindusthan Belting Mazdur Unshatala Lane, Mahesh, Serampa Hooghly. (Case No. VIII-217 of 63.)

# BEFORE THE FIRST INDUSTRIAL 1 WEST BENGAL

### Present:

Shri RENUPADA MUKHERJEE, First Industrial Tribunal.

This industrial dispute was refer Tribunal for adjudication under section Industrial Disputes Act by the Government by its Labour Department Order No. 4030-\$1.38 62, dated Calcusta, the 25th Sep-\$1.963 One party to the dispute is Messrs. Sthan Belting & Spinning Mills Ltd. Khatir Line, P.O. Rishra, district Hooghly (Managing 5. Sanchiram Bhuwalka & Sons) (hereinafter described as the Company), and the other is their workmen represented by Hindusthan § Mardur Union, 6 Manshatala Lane, Mahesh. pore (hereinafter to be described as the 0. The following four issues are contained in der of reference:

Whether there has been any fall in the earnings of the workmen as a result of the changes in the machinery introduced by the Company? What relief, if any, are the workmen entitled to?

What should be the full complement of normal staff as envisaged in the agreement, dated 26th September 1962?

Is the management justified in requiring attendance on both the preceding and the following days to make payment for holidays including Sundays? To what relief, if any, are the workers entitled?

Is the dismissal of Sarvashri Hrishikesh Ghosh and Bodi Thakur justified? To what relief, if any, are they entitled?

e written statement of the Union was filed on December 1963. The following is a brief sumof this written statement. Although the beltndustry is a very profitable one this Company is on its business with maximum exploitation you with the result that frequent industrial tes arise between the Company and its work-One such dispute was settled by an agreement e intervention of the Subdivisional Officer of ipore on 26th September 1962. The scheme oduction bonus has been in existence in this vany for a long time but after the abovemen-I agreement the management with the delitobject of reducing the quantum of production effected several changes in the machinery, ularly by replacement of the main pulley and illeys. On account of such changes in the 5 production was appreciably decreased and lantum of production bonus was reduced. The any does not engage the full complement of necessary for operating the looms and the il cadre should be fixed on the basis of 4.5 ower for each loom. The management un-and unfairly requires the attendance of workon days immediately preceding and following and holidays and the wages of workmen il to attend on either end is not paid for such v and Sundays. This practice should be Shri Hrishikesh Ghosh and Shri Bodi who were the employees of this Company wrongfully and maliciously dismissed by the any during the pendency of conciliation pro-gs on false and mala fide go-slow charge. They be reinstated with back wages.

written statement on behalf of the Company led on 19th March 1964. The Company that any change was effected in the machinery stitution of new pulleys thereby reducing the tive capacity of the looms. The Company

also asserts that the management has always employed full complement of normal staff and there is no cause for complaint regarding this matter. Attendance both immediately preceding and succeeding holidays and Sundays is a condition of service and so the workmen are not entitled to dispute the legality of this practice. Sarbasri Hrishikesh Ghosh and Bodi Thakur were dismissed after an impartial domestic enquiry in which they were allowed full opportunity to detend themselves. The charges levelled against them were true and not false or mala fide.

The appearances of the parties are as follows:

For the Company: Shri N. M. Das Gupta, Advocate and Shri Dilip Kumar Das Gupta, Advocate.

For the Union: Shri Nikhil Roy, Advocate and Shri Shyam Sundar Choudhury, Advocate.

### AWARD

Issue No. 1: Whether there has been any fall in the carnings of the workmen as a result of the changes in the machinery introduced by the Company? What relief, if any, are the workmen entitled to?

This reference was made on 25th September 1963. There were conciliation proceedings which ended without any fruitful result. Before the present reference there was an agreement between the management and the Union on 26th September 1962. This agreement took place at the intervention of the Subdivisional Officer of Serampore. The immediate occasion for this agreement was the discharge of 49 temporary or casual workers of the Company. This discharge was made by a notice, dated 31st August 1962 (vide Ext. K). The discharge took place with effect from 1st September 1962.

The agreement marked Ext. 19 would show that the Union insisted that these 49 discharged workmen should all be absorbed against permanent vacancies. The management contended that it was wholly impossible to absorb all these 49 casual workers but in order to establish a better relation with labour they were willing to absorb five casual workmen in permanent vacancies with due regard to seniority in service and also merit. At the intervention of the S.D.O., both parties agreed that five workers from amongst the discharged workers would be made permanent with effect from 1st November 1962.

The contention of the Union in the present reference is that after being forced to absorb five of the discharged workmen the Company wanted to teach a lesson to the workmen by reducing the quantum of their production bonus by manipulation of the machinery. The positive case of the Union in paragraph 5 of its written statement is that after the agreement, dated 26th September 1962, the main pulley was substituted by a pulley of larger diameter and the sub-pulleys were substituted by pulleys of smaller diameter. In the case of the main pulley the increase was by 4" and in the case of sub-pulley the decrease was by 1". During hearing the Union made a case that the increase of the main pulley

was by 6" and through a typing mistake the increase was shown as 4". It is further the case of the Union that the increase in the size of the main pulley and the decrease in the size of the subpulleys resulted in diminution of speed of the looms or machines thereby adversely affecting the average daily production. The case of the Company, on the other hand, is that there has been no such manipulation with machinery by change of pulleys and the fall in production was due to a policy of go-slow adopted by the workmen after the discharge of some temporary workers.

Both parties adduced oral and documentary evidence in support of their respective cases. On behalf of the Union Hrishikesh Ghosh (P.W. 1) a weaver of the mill and previous Secretary of the Union deposed that there was the alleged change of pulleys after the agreement of September 1962 which had the effect of diminishing production. In cross examination he stated that this change took place in October 1962. Sujan Kumar Baidya (P.W. 5) who is a jobber of the Weaving Department also deposed to the same effect. Dasarathi Das (P.W. 6) who is head mistry of the mill stated that under his supervision these changes were effected. As against this evidence the Company examined Subodh Kumar Chatterjee Supervisor-in-charge of the Weaving Section. His evidence is to the effect that there was no substitution of the pulleys as alleged by the Union. Four out of 37 machines or looms went out of order in 1961 and they were repaired at that time. The shaft pulleys of those four looms might have been changed at that time. He denies that the shaft pulleys of the looms or the main shafting pulleys were changed at any time after September 1962. This oral evidence of Subodh Chatterjee appears to be substantiated and corroborated by the production registers themselves.

The Company has filed a chart of production bonus of the weaving department for several months beginning from July 1962 up to July 1963. This chart is marked Ext. T. The figures have been compiled from attendance and production registers of the relevant period. They would show at a glance that the amount of production bonus did not immediately fall after September or October 1962. In September 1962 the amount was Rs. 23.92. The agreement in question took place on 26th September 1962. At that time disputes were going on between the management and the workmen regarding discharge of temporary workers. Apparently the amount of production bonus for September 1962 was very low for this reason. In October 1962 the amount was Rs. 31.67. For the four following months namely, November and December 1962 and January and February 1963, the amount of production bonus was respectively Rs. 234.47, Rs. 406.78, Rs. 390.30 and Rs. 309.71. If the management had interferred with the machines by attaching new pulleys with the object of reducing the quantum of production bonus then the amount of production bonus would not certainly have increased for the four following months after October 1962. Then again, if the management had itself interferred with the machinery for reducing the quantum of production bonus then it is expected that the workmen would have forthwith brought this matter to the totice of the Labour Department. This was not lone. Furthermore, increase in production is not

only beneficial to the workmen in the production bonus but it also brings larger the management. It can hardly be believed management would expressly bring about in production for the sake of teaching a the workmen.

The case of the management is that the tion in production is expressly referable to charge of some temporary workmen and men of this Company have got a peculiar going slow whenever a temporary worker charged. It will appear from Ext. J that charged. It will appear from Ext. I that rary workman, namely, Ashutosh Mor discharged on 28th February 1963. The ar production bonus was 309.71 in February 1964. After the discharge of Shri Mondal this at once went down to Rs. 17.50 in March the figure was nil in the next month. To temporary workers Chandra Bahadur as narayan Chowdhury were discharged on 22 1963 on the strength of their agreement Exts. J(1) and J(2)]. After their discharged on July 1963 respectively dwindled to Rs Rs. 21.37 and Rs. 10.52. It is thus clear amount of production bonus which did n any decrease for four months following 1962 which is said to be the month of sub of old pulleys by new pulleys showed decline after the discharge of Ashutosh Mc 28th February 1963 and the discharge of tw workmen on 22nd April 1963. In the circum the only conclusion which can be legitimatel is that the reduction in the quantum of pr bonus is referable to the discharge of the te workmen and not to alleged manipular machinery. In the above connection I may out that it was only on 20th May 1963 Union in its letter to the Assistant Labou missioner of Chandannagore alleged th Company brought about a diminution in t ductive power of machines. Even then it w stated in what way this diminution in propower had been brought about (vide E Before the above letter the Union had wn letter to the management on 24th April 196 Ext. 20). In that letter no allegation of ma changes was made but the ellegation made Union was that diminution in production v to the fact that the Company never engage full complement of normal staff. In consic of all these facts and circumstances I am of that the fall in earnings of the workmen is! to any changes in the machinery introduced Company and so the workmen are not entiany relief on such a ground. This is my a tion on issue No. 1.

Issue No. 2: What should be the full composition of normal staff as envisaged in the agree dated 26th September 1962?

It was contended by Shri Das Gupta on of the Company that the Tribunal is not con to adjudicate on this issue in view of the agridated 26th September 1962. He submitted before that agreement a dispute had arisen be the two parties regarding the discharge of the porary or casual workmen. Under the terms agreement the Company agreed to absorb for

against permanent vacancies. As a matter company has absorbed five such men in n with the Union as would appear from the ten by the Company to the President of (vide Ext. K1). Shri Das Gupta subtraction dispute about the strength or comthe normal staff subsists any longer and ibunal is not competent to give any n on this issue.

satisfied with the above preliminary of Shri Das Gupta. The relevant portion which is the agreement, dated 26th Sepi2, is as follows:

nanagement brought it to the notice that ng the period of dispute, the production abour fell far below the workers shall be bound to give normal auction with immediate effect and the no leader assured that it would be done.

inagement also assured that full complet of normal staff will be there as usual."

appear from the above quotation from nent, dated 26th September 1962, that a dispute between the parties regarding ment of normal staff. The management the complement would be as usual. It din the agreement what the strength of staff would be. The Union has every hen reised a dispute that the Company ges the required number of men for the the looms. In fact I have already found wer there is a reduction of the temporary forkmen resorts to go-slow tactics. It is should be the normal complement of per loom.

Il has got 37 looms all of which are not m at a time. For various reasons several iain idle or out of operation. The comworkmen should be assessed with referne looms which are actually operating to the Union 4.5 man-power is necessary oom and according to the Company the .5. In this connection the Company has fidavit sworn by the Manager of the Mill d Kumar Bagchi Ext. T(2). This affidavit wo annexures, one of which comes from Lahiri, Manager of Serampore Belting d. and the other from Asia Belting and Mills (P) Limited. In the first annexure th of workers per loom is given as 3.21 e other the figure is 3.2 to 3.3. Neither wit nor the annexures can be treated as because neither the person who swore the or the persons who supplied the annexures amined. Then again it is not known the average strength of workers given in ures relates to all the looms of the mills or only to looms which are actually in In this connection the Company itself a chart showing workers' strength with to looms excluding supervisors. This at. T(1). It shows that the average manloom is almost always 4.25 or near about e. Having regard to this chart of the itself I determine that the average man-

quire for working each loom is 4.25. As

this is the man-power which has more or less been employed after the agreement, dated 26th September 1962, I am of opinion that it was envisaged in that agreement that the Company should engage this man-power as far as practicable. On emergent occasions, such as, more than normal absence of workmen, pressure of work etc., the figure may be a little less. But under normal circumstances 4.25 should be the full complement of normal staff per loom. This is my adjudication on issue No. 2.

issue No. 3: Is the management justified in requiring attendance on both the preceding and the following days to make payment for holidays including Sundays? To what relief, if any, are the workers entitled?

The dispute regarding this issue has arisen in the following way. At present the management requires the attendance of the workmen on the following days both preceding and following a Sunday other holidays. If there is absence at either end then the wages of the workmen for the Sunday or other holidays is deducted. On behalf of the Union it was contended that this practice is unjust and unfair and it should be abolished. Shri Das Gupta contended on behalf of the . Company that this practice is nothing but a condition of service of the workmen and it should be allowed to continue. He further argued that production would suffer if this practice is done away with. A copy of the Standing Orders was filed by the Union which is marked Ext. 26. On a perusal of the relevant portion of the Standing Orders I do not find that they embody any such rule as is relied on by the Company. It is highly unfair and unreasonable that the wages of a workman should be deducted if he remains absent either immediately before or after a public holiday including Sunday. This practice has no foundation in the Standing Orders and it should be abolished. I direct that in future if a workman remains absent either immediately before or after a public holiday including Sunday, then his wages for the holiday should not be deducted if his absence on the day immediately preceding or following a holiday is covered by an appropriate leave application. To this extent the present practice is modified. This is my adjudication on issue No. 3.

Issue No. 4: Is the dismissal of Sarvasri Hrishikesh
Ghosh and Bodi Thakur justified? To what
relief, if any, are they entitled?

This issue relates to the dismissal of two workmen of the Company—Hrishikesh Ghosh and Bodi Thakur. These two workmen were dismissed from service by a letter, dated 28th/29th May 1963, after a domestic enquiry. The enquiry was held by Shri Subodh Chandra Ganguly (O.P.W. 2), Labour Welfare Officer of the Company. It is the case of the Union that Hrishikesh is the Secretary of the Union and Bodi Thakur is a member of the Executive Committee and these two workmen have been dismissed after a sham enquiry on false and unfounded charges on account of their Trade Union activities. The case of the Company, on the other hand, is that the charges brought against them were well founded and true and the workmen were dismissed from service after a fair and impartial enquiry in which full opportunity was given to

them to defend themselves. No principles of natural justice were violated by the enquiry officer and these two workmen are not entitled to get any relief.

It is an admitted fact that charge-sheets were duly delivered to these workmen by the Company. Both the charge-sheets are dated 30th April 1963 and they are of a very similar nature. Exhibit 6 is the charge-sheet concerning workmen Hrishikesh. The gravamen of the charge against him was that he was unjustly and illegally slowing down production since 23rd April 1963 and also inciting other workmen to slow down production. It was alleged against Bodi Thakur that since 23rd April 1963 he was neglecting his own duties and inciting others to resort to slow down tactics. It was also alleged against both that they were frequently seen leaving their duty point and roaming inside and outside the factory in defiance of the order of their superior. Both the workmen denied these charges. The reply of Hrishikesh is marked Ext. 7 and that of Bodi Thakur Ext. 16. Both these replies are dated 7th May 1963. Thereafter notice of enquiry was duly given and Shri Ganguly, the Labour Welfare Officer, held a joint enquiry. Both the workmen partici-pated in the enquiry. The enquiry proceedings are marked Ext. Q and the report is marked Ext. Q(1). The enquiry officer held that the charges levelled against the workmen had been substantiated and he recommended their dismissal. Accordingly the Company issued a joint letter of dismissal which has been marked Ext. E on behalf of the Company and Ext. 4 on behalf of the workmen.

Shri Roy submitted on behalf of the Union that the dismissal of these two workmen was illegal inasmuch as the enquiry officer violated some of the principles of natural justice. He submitted that the enquiry officer did not examine all the witnesses cited on behalf of the workmen and he also did not allow the application of the workmen for further cross examination of Company's witnesses. Exhibits 11 and 14 would respectfully show that six witnesses were cited on behalf of Bodi Thakur and six witnesses were also cited on behalf of Hrishikesh. Out of the six witnesses cited by Bodi only three, namely, Dusharathi Das, Nityanandan Sircar and Bholanath Sil were examined and out of the six witnesses cited by Hrishikesh only Sujan Kumar Baidya and Ranjit Kumar Ghosh were examined. Shri Roy submitted that the workmen suffered prejudice for non-examination of the remaining witnesses.

The enquiry was conducted for two days, namely, 13th May 1963 and 14th May 1963. On 14th May 1963 an application was filed by the workmen for further cross examination of Company's witnesses. This was disallowed by the enquiry officer on the ground that the evidence of the witnesses for the workmen had already been taken. Shri Roy submitted that as the enquiry proceedings suffer from the above two infirmities no reliance should be placed on the report of the enquiry officer. Shri Das Gupta contended on behalf of the Company that it was the duty of the workmen to produce all their witnesses before the enquiry officer and no duty was cast upon the latter for securing the attendance of all the witnesses for the workmen. In the present case it is not necessary for me to say

whether the report of the enquiry office set aside on the ground urged by Shri I the whole matter has come before me I reference and independently of the fine enquiry officer I should determine when missal of these two workmen was illeg;

It has already been pointed out th charge against Hrishikesh was that he hu down production and also incited other same since 23rd April 1963. Hrishik weaver of the Weaving Department of the main charge against the other wor Thakur was that he incited others to go was a workman in the smithy. Accord case of the Company two temporary Chandra Bahadur and Ram Narayan were discharged on 22nd April 1963 at the immediate cause which led to the slow down tactics. In this connection to two notices of the Company. They Exts. K(2) and K(3). The first of these is dated 23rd April 1963 and the secon 26th April 1963. In both these notices i ment was complaining that the workmen fully slowed down production to such a extent that production had become pra In the first notice it is further stated that ing down of production was presumably sympathy unreasonably shown to two whose services had just been terminated to agreement. That the production in was nil on 23rd April 1963 and very small on 25rd April 1963 and succeeding days has been amply borne or production records filed by the Compar Tribunal. It can reasonably be inferred marked diminution in production was not but was referable to deliberate slow do The question is how far such tactics at able to the activities of Hrishikesh and B

The evidence of Subodh Kumar Chatte supervisor-in-charge of the weaving depreterant in this connection. In his exam chief he stated that Hrishikesh and Bodi to the Weaving Shed and incite other w to work. When he protested Hrishikest he need not interfere and they would ( pleased. The other workers were witheir work but Hrishikesh and Bodi aska to do their work. In his cross exami stated that he requested the workmen 1 not to go-slow but Hrishikesh and Bodi they would do as they pleased and he s look on. This witness wrote the producters of relevant period. He has been we this mill for the last 23 years. It is not not be the producters of relevant period. that he bears any grudge or ill will to workmen concerned. I accept his cvi hold that on account of the discharge of porary men Hrishikesh and Bodi deliberal the workmen to slow-down. The result incitement was almost total stoppage of for a few days. In this connection I may that there had been a settlement of the disputes between the Company and the 26th September 1962 at the intervent their settlements of the contract of the contract of their settlements. S.D.O. of Serampore. It is not likely such settlement the management wor trouble in the mill by issuing false no bringing false accusations against Hristi

hakur. These two workmen of course denied riges and they examined two witnesses Sujan (PW. 5) and Dasharathi Das (P.W. 6) in to their case that there was no deliberate down of production. After a careful to the evidence adduced by both parties I since that the charge of go-slow has been home to these two workmen and that the being a very scrious one, the punishment of al 15 a just and proper punishment.

Roy submitted in the above connection that case the previous permission of the conciliaficer before whom a connected matter was at the time of dismissal was not obtained the order of dismissal should not be upheld. intention of Shri Roy is not acceptable. It admitted fact that after the dismissal of these orkmen an application under section 33(2)(b) ade for the approval of the conciliation officer was dealing with the dispute between the any and the Union. According to the view conciliation officer that application should been filed under section 33(1)(b) of the Indus-Disputes Act for his previous permission. The ement held a different view and so the was referred to the Deputy Labour Commiswho disagreed with the view of the conciliaofficer. The outcome is the present reference overnment. It is not understood under what dure a reference was made to the Deputy ir Commissioner for his view. Be that as it the whole matter concerning the dismissal of two workmen has come up before me in the of a reference. I have already held that there good grounds for dismissing these two workand so there will be no interference by this nal. But the failure of the Company to obtain revious permission of the conciliation officer these two workmen in suspense for some time.
way of compensation I direct that these two nen will get four months' wages from the any in addition to all other amounts which due to them at the time of their dismissal. vages for these four months will be the wages to these workmen in the month immediately ling their dismissal. J uphold the dismissal ward the above amount as compensation in secial circumstances of the case. This is my reation on issue No. 4.

contained in the order of reference and they tute my award. This award will take effect diately after the expiry of one month from the of its publication in the "Calcutta Gazette".

at my dictation and ted by me.

PADA MUKHERJEE, Judge.

> RENUPADA MUKHERJEE, Judge, First Industrial Tribunal. 5-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 612-I.R.|IR|11L-337|63. — 12th February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3707-I.R.|IR|11L-337|63, dated the 3rd September 1963, the industrial dispute between Messrs. India Plywood Company, 33 S. K. Deb Road, Calcutta-48, and their workmen represented by India Plywood Workers' Union, 152 S. K. Deb Road, Calcutta-48, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribuunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## **ANNEXURE**

In the matter of an industrial dispute between Messrs.
India Plywood Company, 33 S. K.Deb Road,
Calcutta-48, and their workmen represented by
India Plywood Workers' Union, 152 S. K. Deb
Road, Calcutta-48. (Case No. VIII-195 of
1963.)

# BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

For the Union: Shri N. R. Majumder, Advocate, Shri Nanda Dulal Srimani, Advocate, and Shri Santiranjan Das, Vice-President of the Union.

For the Company: Shri P. R. Mukherji, M.A., LL.B.

# AWARD

By Ordtr No. 3707-I.R.|IR|11L-337|63, dated the 3rd September 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. India Plywood Company, 33 S. K. Deb Road, Calcutta-48, and their workmen represented by India Plywood Workers' Union, 152 S. K. Deb Road, Calcutta-48, regarding the matter specified in the Schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by Notification No. 808-I.R.|IR|3A-2|57, dated the 11th March 1957, for adjudication.

# Issuc

Whether the refusal of employment to Shri Balaram Pandey is justified? To what relief, if any, is he entitled?

This is a reference under section 10 of the Industrial Disputes Act made by the Government of West Bengal, in their Labour Department, for adjudication of an industrial dispute existing between Messrs. India Plywood Company, 33 S. K. Deb Road, Calcutta-48

(hereinafter be referred to as the Company), and their workmen represented by India Plywood Workers' Union, 152 S. K. Deb Road, Calcutta-48 (hereinafter be referred to as the Union).

As usual, immediately after receipt of the reference, notice was given to both the parties, who entered appearances and filed written statements of their cases.

The short case of the Union is that the Company is a prosperous timber and plywood manufacturing concern employing about 35 workmen in its factory. The service conditions of the workmen are far from satisfactory. The Company was very much indifferent to offer proper benefits and amenities to the workmen. So, the workmen had to organise themselves for collective bargaining and formed the present Union on 20th August 1962. But since the formation of the Union, the Company was very much annoyed with the workmen who took leading part in the organisation of the Union. The workman Balaram Pandey who was a cash collecting durwan of the Company, took leading part to form the union and became a member of the Executive Committee. Because of his Trade Union activities he was not in the good book of the management, otherwise his service record was clean and satisfactory. On 30th October 1962 he received a telegram from his village home about his mother's serious illness. He immediately on 1st November 1962 applied for one month's leave. The leave was granted and he proceeded home. On the expiry of the leave he returned to Calcutta and reported to the factory on 3rd December 1962 for duty. But he was refused employment by the company. The matter was taken up to the Labour Directorate. The Labour Officer of the Government of West Bengal, convened a series of conferences but the company did not attend any of them. Hence the present reference for adjudication of the dispute.

The Company's case in the written statement is that it is not a very big and solvent concern. It was started in 1952 and at present there are 32 workmen in its employ. The union, since its existence in 1962, tried to paralyse the production of the Company by adopting deliberate go-slow tactics and hereby causing financial loss to the Company. The matter came to such a pass that in December 1963 the Company had to declare a lock-out. The general conduct of the durwan Balaram Pandey of late deteriorated to a certain extent. On 1st November 1962 he applied for one month's leave on ground of his mother's illness but the leave was refused for exigency of work. But in spite of refusal of the leave he left his work and absented for about a month and returned on 3rd December 1962 when he was not allowed to join as his service had already been terminated on 19th November 1962 for 15 days' absence without leave. So, the termination of his service is justified. The alleged victimisation and unfair labour practice are denied.

# Decision

The point for decision is: Whether the refusal of employment to Shri Balaram Pandey is justified? To what relief, if any, he is entitled?

That is the issue framed and formulated in the order of reference. There is evidence to show that the union raised the dispute and reported to the

Labour Directorate with a view to come u ment if possible, amicably with the ma There are documents on the record to show Labour Officer made several attempts in this but the company did not properly respon matter of fact, the Company attended  $_{00}$  conferences convened by the Labour  $_{00}$ Company insisted on being furnished with of the officials of the union who would rep case of the workman, as a condition preced attending the conference. But the Labor informed the management that he cannot such a normal procedure being adopted for tion proceedings under the Industrial Disp He, therefore, again requested the manage attend the conference adjourned to anot [Vide Ext. 2(g).] The documents Exts. 2(t will undoubtedly show that the conciliation convened several joint conferences but the ment completely avoided attendance. The admitted by the proprietor as well as by the of the firm. The proprietor has further adm he did not even comply with the Labour request for a comment. Therefore, get response from the management after repeated the conciliation officer recommended for a of the dispute for adjudication by an Tribunal. The Company's case before this is that it is a case of termination of service or of 15 days' absence from duty without permission. It is well settled that absen workman without any application for the amounts to gross violation of discipline entails missal from service (vide A.I.R. 1959 Supren 529). Now, it is to be seen if the above dec any bearing on the facts of the present case instant case it is admitted that the works Balaram Pandey applied for one month's le effect from 2nd November 1962 on groun mother's illness. The Company has produce application Ext. A. It is dated the 1st N 1962. The Company's Manager also acknowledge. receipt of this application on 1st Noveml (vide Ext. 3). There is no endorsement management either on this application Ext. Ext. 3. The evidence of the workman is received a telegram on 30th October 196 carried the news of the mother's illness. A to the workman he produced this telegram along with his application for leave Ext. A Manager. He was given to understand the was granted. The telegram was, however, to him. This appears to be a genuine received at Shyambazar, Calcutta, on 30th 1962 (vide Postal date seal). Therefore, it is to discredit the workman's evidence that he p the telegram Ext. 4 along with his leave app to the Manager. It was, however, returned by the Manager who gave him the impression leave had been granted. So, the workman his native village and absented from 2nd No 1962. This is borne out by the company's att register, Ext. B). The Company's case is leave was granted. D.W. 2 Shri Kamal Kumi is the Manager of the factory. His evidence leave was refused to the workman. As to the dure followed by this concern in the matter of ing or refusing leave, there is no clear evidence this tribunal. The Manager has stated the

efused no endorsement is made on the leave At the same time he has stated that y acave also is not recorded and no endorsenade on the application. He has further k no note is kept in the attendance register rkman is granted leave. So, it seems to me company does not follow any regular procemaintains no leave register. Ordinarily when a workshow e register will Manager's evidence s on leave. The wholly correct and t appear to be n view of the fact that there are documents that the proprietor himself makes endorsethe acknowledgment receipt of leave applicato the refusal of leave asked for. The endorsement of the proprietor will appear on and f(a) Therefore, similar endorsement to been expected on the acknowledgment of cation I at 3, had there been refusal of the ed for by the workman. The workman the leave from 2nd November 1962 and he retained from his village home and reported on 3rd December 1962. This fact is admit-Manager D.W. 2). The workman was s cash collecting durwan of the company an important job and when the company werkman absenting from 2nd November without permission, why he was not written webout any such opportunity being given to man, his service was terminated on 19th 9 1962 is stated in the written statement. m accument to show how the termination ted on 19th November 1962 In the te teg ster Fxt. B the workman was marked om 2nd to 19th November 1962 and then r there is an endorsement "left" against his If the workman's service was really terminated November 1962 it would have been quite for the company to inform the workman But no information was given It may noted that the ground for refusing the leave the the workman, as stated by the proprietor Shri H K Roy, was that the workman could pared as he was doing important and respon-If that is so, how the proprietor could his work without a substitute in his place for months as admitted by him in the evidence. was no good ground for refusing the leave or by the workman. The workman was as a cash collecting durwan and the evidence regrictor is that no substitute was appointed months. The company's business is not a one About 32 workmen are employed in blishment No doubt there is a Manager that there is no clerk. The Manager main-endance register and the wage register. The or himself beeps the cash book. Exhibit C to be the cash book. I have looked into this but it is difficult for me to hold that it is a eash book. It is difficult for me to follow the day accounts. I am unable to hold it to be a and regular cash book. Regard being had to of the business and also the other circumstated above I hold that there was no good for refusing leave to the workman. The pproached the Labour Directorate for interferthe matter. Thereupon the Labour Officer in forwarding a copy of the Union's complaint invited the employer's comment thereon but I have already found that not only no comment was submitted but also avoided to attend joint conference convened by the Labour Officer. Several opportunities were given by the conciliation officer but the company scrupulously avoided. There was no earlier disclosure of the fact that the workman's service had been terminated on 19th November 1962. It is disclosed for the first time in the written statement. The workman returned from his village on 3rd December 1962 in order to resume his duties when the proprietor refused to give him employment. If there was termination of his employment on 19th November 1962 why the Company did not communicate that fact to the workman to his village address which must have been with the Company and the workman was a permanent employee and had served the company for several years from 1956. The Company came into existence in 1952. I have already observed that there is nothing in writing to show the alleged termination of service of the workman on 19th November 1962. It is only the oral evidence of the proprietor that his service was terminated on account of 15 days' unauthorised absence. There was an application for leave with grounds and supported by a telegram. If in the circumstances, the workman went home to see his ailing mother in spite of refusal of the leave by the employer he should have been given an opportunity to explain his conduct but without any such opportunity his service is said to have been terminated But there is no standing after 15 days' absence order or rules to regulate the conduct of the workmen. That being so, how there could be automatic termination of service without following proper procedure in accordance with the rules of natural justice.

The Union's case is that since the formation of the Union in which the concerned workman took active part the company was very much against the workman and the present action against the workman is by way of victimisation because of his Trade Union activities. The union was formed in September 1962 and this workman is one of the applicants. He was also a member of the Executive Committee of the Union. Exhibit 1 is copy of the application for registration of a Trade Union which will support this fact. It is also in the evidence of this workman that he not only organised the union but he also used to take active part to organise meetings of the workmen and to place grievance of the workmen to the proprietor. This evidence of the worl man has not been challenged in the cross-examination or denied by the proprietor or the Manager. It appears from the Company's written statement that of late the proprietor was annoyed at the conduct of the workman. The reason clearly appears from his conduct in taking prominent part in the formation of the Union and to organise meetings and to place the grievance of the workmen to the management. Therefore, the Union's contention is found to be correct. The Company's action in refusing to give him employment to the workman Shri Balaram Pandey is mala fide and motivated. It is an instance of unfair labour practice. Therefore, I direct his reinstatement by the Company. There is no evidence of the workman's employment since he was terminated by the Company. Therefore, I further direct that he will be entitled to 50 per cent. of his wages for the period of his forced unemployment. The Company has since appointed a substitute but that fact does not stand in the way of reinstatement of the workman. That fact I have taken into consideration in awarding wages for the period of forced unemployment.

This is my award.

Dictated and corrected by me,

J. N. MANDAL, Judge.

> JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 30-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 660-I.R./IR/8L-2/65.—15th February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1884-I.R./IR/8L-2(A)/60, dated the 26th April 1960, read with Corrigendum No. 4458-I.R./IR/8L-2(A)/60, dated the 1st October 1962, the industrial dispute between Messrs. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24, and their workmen represented by the Garden Reach Textile Workers' Union, Q-77 Akra Road, Calcutta-24, regarding the issues mentioned in the said order, being matters specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Labour Court for adjudication;

And whereas during the pendency of proceedings before the said Labour Court Shri Baijnath, a workman of the said Company, made a complaint in writing to the said Labour Court against the said Company alleging that the said Company had terminated the service of the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Labour Court has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV

of 1947), the Governor is pleased hereby to the said award as shown in the annexu.

#### ANNEXURE

In the matter of an application under sea of the Industrial Disputes Act filed be Baijnath, son of Nankoo T. No. 514. (A shift, and employee of Messrs 1 Cotton Mills Ltd., 42 Garden Record Calcutta-24, against Messrs. Kesorat Mills Ltd. in connection with G. O. No. 1.R., dated 26th April 1960 and 4784 lk 1st October 1962. (Case No. 8 64 334

BEFORE THE SECOND LABOUR COURT BENGAL

### Present:

Shri G. C. CHATTERJEE, Judge Second Court.

### Appearances:

For the Company: Shri K. P. Mukherjee, i For the Workman: Shri Arun Sen.

# **AWARD**

This application under section 33A of t trial Disputes Act was filed by Shri Burnatta Nankoo, T. No. 514, Carding, A shit, a Kesoram Cotton Milk LL Garden Reach Road, Calcutta-24, during the dency of an industrial dispute between the said parties covered by reference Nos 18 dated 26th April 1960 and 4458-LR, dated is ber 1962. The case of the applicant Shri But that he was working as a Card Tenter with clean and good record since 18th F. bruan 19 he went home on leave from 24th December 22nd January 1964, that thereafter he appl an extension of leave for a further period of 1 on the ground of sudden illness of his with 6th February 1964 he came back at Calcutta ported for duty on and from that date, but utter surprise he was denied work every day a plea or other till at last it was represented to his Boss that his service was no more requ the Company. Being aggrieved thereby the N therefore filed the instant application under 33A of the Industrial Disputes Act. The C entered appearance and filed a written st alleging, inter alia, that there was no contr. whatsoever of section 33 of the Industrial! Act.

I am glad to find that the aforesaid dispute the parties has since been dissolved with nor of this court. The applicant has filed on before the stating in clear terms that he is been to istated to his own job. This indimposs that the grievance of the applicant, been fully redressed so much so that the is no more eager to proceed with this case the compact. The applicant has prayed for wal of his instant application. I have heard run sen appearing for the applicant as also. P Mukherjee, Advocate appearing for the new over the said petition. The learned it has trankly given out that in the facts and stances of the case he has no objection if the application is simply dispopsed of as with-

e result. I dispose of the case as withdrawn by their and award accordingly.

ted and corrected by me.

HATTERJI.

łge

G. C. CHATTERJEE, Judge, Second Labour Court. 5-2-65.

By order of the Governor, S C MUKHERJEE, Asst. Secy.

687-I.R. IR 15L-3/64. 16th February 1965.—as under the Government of West Bengal, Department, Order No. 1206-I.R./IR/15L-lated the 19th March 1964, the industrial sibetween (1) Messrs. Ram Krishna Pure Oil 56 I Strand Road, Calcutta-6, (2) Messrs. kth Oil Mill (P) Ltd., 67/39 Strand Road hat). Calcutta-6, (3) Messrs. Agnihotra Oil 37 I Canal West Road, Calcutta-4, (4) I Janki Pure Oil Mill, 67/44 Strand Bank Calcutta-6, (5) Messrs. Sree Durga Pure Oil 67 44 Strand Road, Calcutta-6, and (6) Gopal Pure Oil Mills, 57/41 Strand Road, ta-6, and their workmen represented by yees' Association, 1 Jay Bhattacharjee Lane, ta-3, tegarding the issue mentioned in the said heing a matter specified in the third schedule Industrial Disputes Act, 1947 (XIV of 1947), steried to the Fifth Industrial Tribunal for leating the said the said the said the fifth Industrial Tribunal for leating the said the fifth Industrial Tribunal for leating the said the fifth Industrial Tribunal for leating the said the fifth Industrial Tribunal for leating the said the fifth Industrial Tribunal for leating the said the fifth Industrial Tribunal for leating the said the fifth Industrial Tribunal for leating the said the fifth Industrial Tribunal for leating the said the fifth Industrial Tribunal for leating the said the fifth Industrial Tribunal for leating the said the fifth Industrial Tribunal for leating the said the said the fifth Industrial Tribunal for leating the said the fifth Industrial Tribunal for leating the said the fifth Industrial Tribunal for leating the said the fifth Industrial Tribunal for leating the said

whereas during the pendency of proceedings the said Industrial Tribunal Shri Radharaman and five other workmen of Messrs. It was a complaint in the said Industrial Tribunal against the said Industrial Tribunal against the company alleging that the said Company had to the prejudice of the said workmen, the lions of service applicable to them immediately the commencement of the said proceedings;

whereas in exercise of the powers conferred tion 33A of the Industrial Disputes Act, 1947 of 1947), the said Industrial Tribunal has cated upon the said complaint and submitted ard to the State Government; Now, therefore, in pursuance of the provisions of section 17 of the Industiral Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Radharaman Ghosh and five others (Address: c/o Shri Panchanan Bhattacharya, 1 Jay Bhattacharya Lane, Calcutta-3) against their employer Messrs. Bhdrakali Oil Mill (P) Ltd., 67/39 Strand Road, Calcutta-6, alleging contravention of section 33 of the Industrial Disputes Act, 1947. (Case No. 48 of 1964 under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shri K. P. MUKHERJI, Judge, Firth Industrial Tribunal

Present for the Company: Shri A. K. Sarkar, Advocate.

Present for the workmen: Shri Panchanan Bhattacharya, Representative of the workmen.

This is an application under section 33A of the Industrial Disputes Act, 1947, by the workmen Shri Radharaman Ghosh and five others against their employers Messis. Bhadrakali Oil Mill (P) Ltd., the opposite party, alleging contravention of the opposite party alleging contravention of the provisions of section 33 of the Industrial Disputes Act, 1947, during the pendency of an industrial dispute between the opposite party and its workmen.

The original reference out of which this case has arisen was made under G.O. No. 1206-I.R./IR/15L-3 64, dated 19th March 1964.

After service of the notice, the opposite party entered appearance and filed a written statement on 6th June 1964. After several adjournments on the prayers of the parties the case was fixed for hearing on 30th January 1965. On that date a petition of compromise was filed by the parties stating therein that the dispute bewteen them has been amicably settled out of Court, and praying that an award might be made in terms of the joint petition filed. The terms contained in the petition of compromise appear to be fair and proper and I am satisfied that there has been a bona fide settlement of the dispute between the parties. The petition of compromise is accepted, and I pass a "no dispute" award in terms of the joint petition of compromise as prayed for. The petition of compromise do form part of the award as Annexure A.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

> K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 30-1-64.

# BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an application under section 33A of the Industrial Disputes Act, 1947 Case No. 48/64

Shri Radharaman Ghosh and others

#### And

Messrs. Bhadrakali Oil Mill (P) Ltd. -Opposite
Party

The humble petition of compromise in respect of G.O. of Ref. No. 1206-I.R /IR/15L-3/64, dated 19th March 1964.

Most respectfully sheweth---

- 1. That the case pending before the Tribunal has been amicably settled between the parties.
- 2. That the worker concerned shall be given exgratia payment for the days lay-off when they have not been given work in the month of May and June and July 1964, without creating any feture precedence in this respect, and this payment will be made by the 15th April 1965.
- 3. That it is agreed by the worker that all usual sorts of manual work will be done by the unskilled workers and all will co-operate the management in all matters. They will do everything to improve production of the Mill.
- 4. That the Company shall pay one month's wages to the permanent workers as ex-gratia payment in full settlement of their claim of bonus up to date.
- 5. That this settles dispute pending before the Fifth Industrial Tribunal as on date except the case of gratuity pending in the Tribunal, and no such demand will be entertained by the Company in any manner.

An award in the above terms is prayed for.

Illegible,

For the workman. Radharaman Ghosh. Sukumar Chakraborty.

For the Company.
(Scal)
For Bhadrakali Oil Mill (P) Ltd.
Illegible,
Managing Director.

Witness-

Illegible, for the Company. 30-1-65.

Illegible for the workmen.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 692-I.R./IR/15L-3/64.—16th Februs Whereas under the Government of We Labour Department, Order No. 1206-Is 3/64, dated the 19th March 1964, the disputes between (1) Messrs. Ram Krishn Mill, P 56/1 Strand Road, Calcutta-6, (Bhadrakali Oil Mill (P) Ltd., 67/39 Str. (Kulpighat), Calcutta-6, (3) Messrs. Agn Mills, 37/1 Canal West Road, Calcutta-4, Janki Pure Oil Mill, 67/44 Strand Ba Calcutta-6, (5) Messrs. Sree Durga Pure 67/44 Strand Road, Calcutta-6 and (6) Mes Pure Oil Mills, 57/41 Strand Road, Calcutta-6 is workmen represented by Employees tion. 1 Joy Bhattacharyya Lane, Calcuttang the issue mentioned in the said order matter specified in the third schedul Industrial Disputes Act, 1947 (XIV of Preferred to the Fifth Industrial Title adjudication;

And whereas during the pendency of pubefore the said Industrial Tribunal Shir J. and another workmen of Messrs. Bhadarkai (P) Ltd., made a complaint in writing to Industrial Tribunal against the said alleging that the said Company had altered prejudice of the said workmen, the conservice applicable to them immediately be commencement of the said proceedings;

And whereas in exercise of the powers by section 33A of the Industrial Di put's (XIV of 1947), the said Industrial Tibe adjudicated upon the said complaint and its award to the State Government:

Now, therefore, in pursuance of the prosection 17 of the Industrial Disputes Act, 1 of 1947), the Governor is pleased hereby to the said award as shown in the annexure to

# **ANNEXURE**

In the matter of an application under sec of the Industrial Disputes Act, 1947. Shri Iadu Singh and another (Addre Shri Panchanan Bhattacharya, I Jav Bha Lane, Calcutta-3) against their employe Bhadrakali Oil Mill (P) Ltd., 67/39 Stra Calcutta-6, alleging contravention of so of the Industrial Disputes Act. 194 No. 59 of 1964 under section 33A)

# BEFORE THE FIFTH INDUSTRIAL TRI WEST BENGAL

## Present:

Shri K. P. MUKHERJI, Judge. Fifth Industrial. Tribunal

Present for the Company: Shri A. K. Advocate.

Present for the workmen: Shri Pa Bhattacharya, Representative of the wor

This is an application under section 31/ Industrial Disputes Act, 1947, by Shri lad and another against their employers Bhadrakali Oil Mill (P) Ltd., the opposite nontravention of section 33 of the Industrial Act. 1947, during the pendency of an dispute between the opposite party and non.

ignal reference out of which this case has made under G.O. No. 1206-I.R./IR/15L-rd the 19th March 1964.

service of the notice, the opposite party ppealance and filed a written statement on 1964. After several adjournments on the 1 the parties the case was fixed for hearing January 1965. On that date a petition of ise was filed by the parties stating therein dispute between them had been amicably pt of Court, and praying that an award made in terms of the joint petition filed. It is contained in the petition of compromise the fair and proper and I am satisfied that 1 been a bona fide settlement of the dispute the patties. The petition of compromise is and I pass a "no dispute" award in terms that petition of compromise as prayed for long of compromise do form part of the Annexure A.

, my award.

d and corrected by me.

MUKHERJI, Judge.

> K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 30-1-65.

Anaexure "A"

# THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

the Industrial Disputes Act, 1947

Case No. 59/64

Shi Jadu Singh and others

### And

5 Bhadrakalı Oil Mill (P) Ltd-- Opposite Party

imble petition of compromise in respect of Ref. No. 1206-1.R./IR/15L-3 64, dated the rch 1964

Pectfully sheweth--

at the case pending before the Tribunal has cably settled between the parties.

at the worker concerned shall be given exnment for the days of lay-off when they been given work in the month of May and I July 1964 without creating any future te in this respect, and this payment will be the 15th April 1965.

not it is agreed by the worker that all usual manual work will be done by the unskilled and all will co-operate the management in all They will do everything to improve producte mill.

- 4. That the Company shall pay one month's wages to the permanent workers as ex-gratia payment in full settlement of their claim of bonus up to date.
- 5. That this settles all disputes pending before the Fifth Industrial Tribunal as on date except the case of gratuity pending in the Tribunal, and no such demand will be entertained by the Company in any manner.

An award in the above terms is prayed for.

For the workmen.

L.T.I. of Keshore Singh.

L.T.I. of Jadu Singh.

For the Company.

For Bhadrakali Oil Mill Private Ltd.

Illegible,

Managing Director.

Witnessed by -A. Sarkar,
for the Co.
P. Bhattacharya,
for workmen.
30-1-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 657-I.R., IR/15L 9/63.—15th February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 2343-I.R./IR/15L-9/63, dated the 12th June 1963, the industrial dispute between Messrs. India Trading Co. with their Head Office at 99 Grey Street, Calcutta-6, and Service Stations at 236 Lower Circular Road, Calcutta, 69 Park Street, Calcutta and 1 Ultadanga Road, Calcutta, on the one hand and their workmen represented by Automobile Engineering Workers' Union, 249D Bowbazar Street, Calcutta-12, on the other, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of an industrial dispute between Messrs. India Trading Co. with their Head Office at 99 Grey Street, Calcutta-6, and Service Stations at 236 Lower Circular Road, Calcutta, 69 Park Street, Calcutta and 1 Ultadanga Road,

Calcutta, on the one hand, and their workmen represented by Automobile Engineering Workers' Union, 249D Bowbazar Street, Calcutta-12. (Case No. VIII-178 or 1963)

# BEFORE THE SIXTII INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri P. BASU, Bar-ai-law, Judge.

# Appearances:

For the Company: Shri C. L. Ganguly, Advocate. For the Union: Shri Biswanath Ash, Advocate.

## AWARD

The Government of West Bengal, by Order No. 2343-I.R./IR/15L-9/63, dated the 12th June 1963, had referred to this Tribunal for adjudication the following issue regarding the dispute between Messrs. India Trading Co. and their workmen, represented by Automobile Engineering Workers' Union:

#### Issue

Grades and scales of pay.

After the service of notice, the General Secretary, Automobile Engineering Workers' Union, and also Messrs. India Trading Co., had submitted their written statements. In the written statement filed on behalf of the Union, it has been stated that the Company is a distributor of petroleum products and dealers of auto-spare parts and accessories having various petrol service stations at 236 Lower Circular Road, 69 Park Street, and 1 Ultadanga Road, and that the workmen of different categories are working in the Head Office and also in the service stations of the Company which is earning huge profit every year due to the hard labour put in by the workmen. The workmen are, however, paid very low wages and have to work for the same wages for years together without any increment. There are no grades and scales of pay for the workmen who are not also getting economic benefits in the form of bonus, gratuity, provident fund, medical benefit, etc. In the schedule of the written statement filed by the Workers' Union, two grades, named A and B, and also the scales of pay of different classes of employees have been mentioned. It has been prayed that the grades and scales of pay as suggested in the schedule may be introduced and that each workman may be fitted in the grades and scales of pay according to the length of service. In the grade A, the pump manager, the accountant, clerks, drive-way salesman, bill collector and sweeper had been mentioned. In grade B, service-in-charge, mechanic mistry and electric mistry, drivers, mechanic mistry's helper and electric mistry's helper, and serviceman and coolie have been mentioned.

In the written statement on behalf of Messrs. India Trading Co., it has been denied that the Company is dealer of auto-spare parts and accessories and it is stated that the Company is an agent of the petroleum products 'and has got a few service stations as mentioned in the order of reference and has also got a head office at 99 Grey Street, Calcutta-6. With regard to the workmen employed in the head office,

it is stated that excepting the account skill is not needed in the head office far as the service stations are concerne that not much skill is at all require, denies that it has been making hage ruthlessiy exploiting the workanen stated that the wages of the works increased recently, and various benbonus, provident fund, etc., are gava h It is also stated that the existing wage are quite adequate and are not unidiou parison to similar petrol dealing conce the introduction of grades and scales be burden-some upon the financial pu Company. In the written statement, it different classes of workers had been the schedule, and there is another state the stationwise strength of the en summary of monthly and yearly nage be paid at present by the Company. said that excepting in a few cases the as suggested by the Union for respect of workmen are almost the same and cases the wages are even more, and in cannot demand any increase in status would appear from the schedule that workers in the different establishments total monthly wages is Rs. 8,005.

# Finding

The learned lawyer appearing to a had referred me to the rulings to make L.L.J., 766 (Union Drug Co. Ltd. v. the 1954 (I) L.L.J., 651 (workmen of Bi. 1 and Iron Co. Ltd. vs. Britannia Busk no Ltd.), 1962 (I) L.L.J., 388-22 1 JR Chemical Works vs. their workin 1), a S.C., 578-14 F.J.R., 211 (Express w. vs. Union of India). I do not this discuss these rulings in details. It was to say that it is well settled that the man of the industry is undoubtedly a te war tion, that the capacity to pay is to be c an industry-cum-region basis after cross-section of the industry and after account the elasticity of the demand to the possibility of tightening up the co that the industry could pay high a withculty and the possibility of memory of the lowest paid workers realistic production and the possibility of the nee draving the employer out of business settled that the financial condition of must be such that it will be able to jo ments year by year for an approach years, for wage scales, when setti d. . ? be long term scheme. The same p been laid down also in the ruling was (I) L.L.J., 431=16 F.J.R., 54 (Lipton L employees). Lastly reference may also the rulings reported in 1958 (I) L1 | 1958 S.C., 30=13 F.J.R., 219 (M: Aluminium Works vs. their workm.3) held therein that so far as minimum wa cerned, the capacity of the industry to I relevant consideration and if an industrial to pay to its workmen at least a bare nuc it has no right to exist. The learned laws for the workmen, as I understand h dispute the principles which I had ment refore, the first question which is to be decided uestion of financial stability of the Company, the capacity to pay. The learned lawyering for the Company had strenuously urged he evidence shows that the Company had to manage about the manageral ability, nor the capacity to payings as demanded on behalf of the worker had next contended that the wages as paid to mean do not compare unfavourable with an increase of the first their urged that there is no evidence my any real comparable unit, and therefore, not possible to say that the wages as paid by ompany to the different employees are lower ne wages paid in comparable concerns. I shall of all take up the last submission of the different employees are lower and take up the last submission of the

anding the question of comparable unit, it is do do first to find out the different activities employer, and then to consider whether the concerns are also engaged in the same or activities. In paragraph 1 of the written ient med on behalf of the workmen, it has stated that the Company is the distributor of eum product and dealers of auto-spare parts accessories having various petrol scrivice in it is undisputed that the Company deals forum products and is a distributor apport of es is Caltex (India) Ltd. It is further unothat the head office is at 99 Grey Street who is to petrol pump, and there are petrol pumps Company at 236 Lower Circular Road, 69 Palis er I Ultimanga koad, and to the is med Road, the Company has also a Locality par On behalf of the workmen, P.W. I Shar Charaborty, who is the General Secretary of mon, has not said anything regarding as on waceher the Company is also a dealer in per parts and accessories. In fact, he has no troping regarding the actual work of work to the Company. P.W. 2 Md. Sultan, who is is an employee and who had presion is alon the Ultadanga Branch, has also not card me regarding the deating with auto-spare 100 accessories. The evidence of O.P.W. 2.5% of a Propert, who is a partner of the re-4 the head office only the accounts of the front autianied and that in the other three establish they sed petrol, motor oil and also do the as works in connection with the truck and It is his further evidence that some mochanic ripiosed for doing the minor adjustment with pig the customers and that electric mi Project for the purpose of fixing the wire which loise in course of servicing work, and on t do not undertake repair work and therefor. (5) tantain any repairing register. It has not be a sed to O.P.W. 2 in cross-examination that the the deals in auto-spare parts and acceptorie. understand the lawyer appearing for the work-It was not finally urged at the time of hearing the firm also deals in auto-spare parts and succe. It was however urged that repair works 132 in the three establishments of the firm at 1 Creular Road, at Park Street and at anga. It appears to me that there is no reliable nce on this point. As mentioned earlier V. 2 has denied that any repair work is done.

P.W. I had stated at the time of cross-examination that at the service stations, there are number of servicemen, that there is no machine in any of the man his which is run by power for repairing of more, cars, that none of the stations has any lathe maturne, or any other electrical apparatus for the i pair of motor cars and parts, but in the matter of servicing, there are some power appliances for vashing the car with water or spray by kerosene, and that an all the petrol stations of the Company in Calculta, there are arrangements for servicing. vocad appear from the cross-examination of P.W. 1 may he had made personal inspection to find out what jobs the workmen were doing, that the stations or the Company are usually service stations and mere is no regular workshop in the sense that no regular repairs of motor vehicles are done there, that some repairs are made; for example, dismounting the machines, etc., that he has got no idea that any cat on ici had his car repaired in any of the stations octonging to the parties and that the Company's bills and you here, it produced, would show that the Company toade heavy charges for the repair of motor ven caes. The evidence of P.W. 1 taken as a whose a pears to me to show that no repair work is work and only servicing work is done at the three p to distances in Calcutta. P.W. 2, who is shown as a me have attached to I Ultadanga Road estaba him of had stated in his evidence, that in the The state that Road Branch and Ultadanga Branch, The warrant done regularly, but in the Park 5 of figure there is no system of regular repairs to the first and the days and Circular Road heavy par who are done, such as bringing down the cross the major repairs, adjusting, repairing and who is the area other works and that the Company the strength in a series of repairs of private cars and to a said here are also vouchers maintained by any h further appears from the evidence of the ac Ultadanga and Lower Circular and the control of the control o  $\cdot 1 \cdot 1$ ell me a reces and implements for heavy repairs of via a see four and kept, and that all the bills of many to says by vehicles are sent from the head one and that the Company purchases motor parts it an actifict to effecting repairs of cars, but this Complex a control sell pairs of motor vehicles. The had the aloged heavy repairs have not been called iter, who is of the evidence of P.W. 1, who is copyright the three establishments of The Col P.W. 2 regarding the heavy vehicles or cars, cannot be accepted. we have selected or ears, cannot be accepted. the conferminor repairs are done at the Road depot, that at the Ultadanga of the Company are repaired, a out ide vehicle was repaired which and the name of the doctor and that there is and present for reboring of engine in any of the the doctor whose car is alleged to have the state and had also not been examined. In view here which I discussed above, I agreed with the bouned lawyer for the Company that there is really no cogent evidence that repair work, besides servicing work, is done in any of the three depots or establishments of the employer. I would point out also that according to the cross-examination of

P.W. 2, the tuning of engine and cleaning of carborator are minor works of repair, that for the purpose of reboring, the engines are sent to the specialists and the Company has no lathe machine, but the engines have got to be taken to those firms who have got the lathe machines. In this connection, I think, reference should be made to the agreement (Ext. A) between Messrs. Caltex (India) Ltd. and Messrs. India Trading Co., by which Messrs. India Trading Co. was appointed as the distributor of the petroleum product on behalf of Messrs. Caltex (India) Ltd. Messis. India Trading Co. was appointed the distributor for selling the products of Messrs. Caltex (India) Ltd. on payment of certain licence fee per month. It is, inter alia, provided that the dealers agreed and undertook not to carry on any other business in the service station except with the express permission in writing from the Company for selling tyres, batteries, motor accessories and such other kindred items. Therefore, under the agreement, Messrs. India Trading Co. was not entitled to undertake any heavy repair work at any of the petroleum stations. I have therefore come to the conclusion that Messrs. India Trading Co. only deals in petroleum products and carries on servicing work and does not undertake repair work at all.

The next question is whether the other Companies are really comparable units, and whether they carry on the same kind of business. In the written statement filed on behalf of the workmen, it has not been stated that there are really comparable units in or near Calcutta. But at the time of evidence, P.W. 1 had stated in cross-examination that Russa Service Station, United Service Station of Lower Circular Road and Auto Cais, etc., do the same kind of job as is done by India Trading Co. Relevant papers, however, of the petrol service stations have not been called for and filed on behalf of the workmen. The learned Advocate for the Company, however, drew my attention to Exts. B and B-1 which are letters from the United Service Station and A.S. Service Station and which show the wages of the pump attendants and service boys of those stations. The learned lawyer appearing for the workmen, however, had submitted that those documents had not been regularly proved and cannot therefore be looked into. Those documents were exhibited on 20th March 1964 without any objection. Presumably, they were marked dispensing with formal proof. The only thing that appears is that O.P.W. 1 Shri Krishna Chandra Dutta who has proved Ext. A had stated that Kebal Ram of United Service Station and Mr. Mansatta of A. S Service Station are also the agents under the Caltex (India) Ltd. Presumably at that time the documents Exts B and B-l were marked after dispensing with formal proof, but it appears to me that Exts. B and B-l cannot show different kinds of work carried on by United Service Station and A.S. Service Station. The agreement of these Service Stations should have been called for and filed in order to show the actual business carried on by them. The documents of Russa Service Station and Auto Cars, etc., should also have been called for in order to show the businesses which they respectively carry on. As this has not been done, I think that simply because some of the service stations are the agents of Messrs. Caltex (India) Ltd. it can be regarded that those units are comparable units. have, therefore, come to the conclusion that there is

no reliable evidence of the existence comparable units, and that therefore it is not to say that the wages which are paid by India Trading Co. are really lower than the which are paid by the other service stations.

I shall now turn to discuss the question real the financial capacity to pay and the financial capacity to pay and the financial trading Co discuss this question, I would point out that not accept the submission of the learned Ad appearing for the Company that in the about comparable units, the grades and scales of pay be fixed. If the financial capacity to pay is and if it is also proved that the Compani has financial stability, certainly grades and scales decan be fixed. I would further point out that as the grades are concerned, two grades mentioned in the schedule of the written state filed on behalf of the workmen, and that the its Advocate for the Company did not submit that should not be two grades as shown in the in statement on behalf of the workmen His argument was that the scales of pay should no allowed as they would impose an intolerable in on the Company, and that the existing wages be regarded to be at least fair wages. Before on to the question of fixation of the scales of m shall consider the evidence regarding the has capacity to pay, because if the Company has financial capacity to pay the increased scale scales should be fixed. On the question of his capacity to pay there is very little evidence on h of the workmen. My attention has been draw the learned Advocate for the Company to the audited balance-sheet and the profit and Account (Ext. C to C-2 and Ext. D respects It was urged by the learned lawyer for the worl that unrudited Profit and Loss Account and ba sheet cannot be taken into consideration. So: this point is concerned, O.P.W. 2 has stated these were prepared by the clerk of the Com and that the entries therein are correct, t knowledge. It would have been certainly bet audited balance-sheet and Profit and Loss At have been filed, but in the absence of such ments, one has to proceed on the basis of Ev C-2 and Ext. D. There is no cogent reason to that incorrect figures have been submitted  $\kappa$ Tribunal. It would appear that for the vest Fasli, corresponding to 1959-60, there is a net to the tune of Rs. 2,463.87 nP. (Ext. D), that it year 1368 Fash, corresponding to 1960-61, there is not profit of Rs. 33,794.63 nP., and that for the 1369 Fash, corresponding to 1961-62, there is profit of Rs. 26,653.21 nP. The net profits, ther had varied in the different years. The le Advocate for the workmen, however, pointed that the cars are on the increase in Calculta therefore, it is very unlikely that the sale ? petroleum products and the charges for set work can go down or diminish. It is of con well known fact that the cars are on the incre Calcutta resulting in increase in the sale of petr products. It was, however, urged by the k Advocate for the Company that Messrs Trading Co. only gets commission from the (India) Ltd. which has not been increased for last 10 years. In this connexion he had refern to the evidence of O.P.W. 2. It is true the

of O.P.W. 2 would show that there has ncrease in commission allowed to them by ndia) Ltd. during the last 10 years, but if increase, the commission earned by ndia Trading Co would correspondingly While this is true, the sales themselves to fluctuation and might decrease also. In ngures mentioned above would show that been very wide fluctuations regarding the s earned by the Company in the three years d above. The evidence of O.P.W. 2 would that if the scales of pay as claimed in the demands mentioned in the written stategiven effect to, there would have been a to the tune of Rs. 16,000. I have no reason that the figure mentioned by O.P.W. 2 is t. It also appears that some amount is to each year for repayment of the loan due to ex (India) Ltd. I have therefore, come to plusion that it has not been proved satisby cogent evidence that Messrs. India Company has the financial capacity to pay. inpears to me that incremental scales should allowed unless it appears from the evidence re is a fair chance of the employer meeting of the incremental scales of pay over fairly ned The learned Advocate appearing for npany had also urged that the agreement Messis India Trading Company and Messis. India) Ltd. is liable to be terminated in terms preement. In this connection he has referred baragraph 15 of the agreement wherein it has loyided that the agreement might be terming giving 30 days' previous notice in writing. I however, agree with the learned Advocate Company that because there is the agreement might be termniated by notice, the workers not be given incremental scales of pay providare otherwise entitled to the same. It further to me that there is also no reliable evidence lessry. India Trading Company has acquired ancial stability. In view of these conclusions, nnecessary for me to discuss the remaining n as to whether the wages as paid by Messrs. rading Company are more or less the same e wages claimed in the charter of demands. nly mention a few instances in order to show tere is no gross disparity. The drivers, 10 to the charter of demands, should get the Rs. 125-5-225. In the supplementary statement which has been accepted by me, scale has been mentioned (Rs. 150-5-250). E would show that the drivers get Rs. 125 1th It was pointed out that even according N 2 there have been some increments after rence has been made by the Government of ingal for adjudication. This might be so. In he evidence of O.P.W. 2 would show that there en increases from time to time in the wages workmen. I do not, however, agree with the lawyer appearing for the workmen that e some increments had been granted after the ce, the Company must be regarded to have ancial capacity to pay the scales of wages. the wages of coolie as mentioned in the of demands are at Rs. 60-2-70. In the nal written statement this has been mentioned Rs. 75-2-85. The coolies get Rs. 60 per I do not think it can be said that the wages bare minimum wages even considering three

consumption units as laid down by Dr. Akroyd. The servicemen, according to the charter of demands, should get Rs. 75—3—100. It would appear that they are paid different sums varying from Rs. 50 to Rs. 75. It is necessary to mention the other classes of employees. The conclusion on this point is that there is no great disparity between the wages actually paid to the different classes of employees by Messrs. India Trading Company and the wages as mentioned in the charter of demands. There is no doubt about some disparity but I do not regard the disparity of the wages to be very material. However, in view of my above conclusion I do not think that it would be just and proper in the facts and circumstances of the present case that there should be incremental scales of wages for the different classes of the employees.

I therefore come to the conclusion that the grades and scales of pay cannot be introduced in the facts and circumstances of the present case. This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU, Judge, Sixth Industrial Tribunal. 5-2-65.

By order of the Governor, S. C. MUKERJEE, Asst. Secy.

No. 654-I.R./IR/11L-200/62.—15th February 1965.
—Whereas under the Government of West Bengal,
Labour Department, Order No. 1900-I.R./IR/11L200/62, dated the 19th May 1964, the industrial dispute between Messrs. Shree Biswanath Ayurved
Bhawan (P) Ltd., 34 Canal East Road, Calcutta-11,
and their workmen represented by Shree Biswanath
Ayurved Bhawan Limited Employees' Union, 28/6
Dum Dum Road, Calcutta-2, regarding the issue mentioned in the said order being a matter specified in
the third schedule to the Industrial Disputes Act,
1947 (XIV of 1947), was referred for adjudication to
the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# **ANNEXURE**

In the matter of an industrial dispute between Messrs. Shree Biswanath Ayurved Bhawan (P) Ltd., 34 Canal East Road, Calcutta-11, and their workmen represented by Shree Biswanath

Ayurved Bhawan Limited Employees' Union, 28/6 Dum Dum Road, Calcutta-2. (Case No. VIII-140 of 1964.)

# BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri P. BASU, Bar-at-law, Judge.

# Appearances

For the Company: Shri T. K. Jagadesh, Labour Adviser.

For the Union: Shri Panchanan Bhattacharjee, President.

### AWARD

The Government of West Bengal, by Order No. 1900-I.R./IR/11L-200/62, dated the 19th May 1964, had referred to this Tribunal the dispute between Messrs. Shree Biswanath Ayurved Bhawan (P) Ltd., 34 Canal East Road, Calcutta-11, and their workmen represented by Shree Biswanath Ayurved Bhawan Limited Employees' Union, 28/6 Dum Dum Road, Calcutta-2, for adjudication.

#### Issue

Whether the workers are entitled to wages for the lock-out period from 14th May 1963 to 22nd May 1963? If so, what should be the amount of their wages?

After the service of notice, the Union on behalf of the workmen had submitted a written statement, and the Company also had filed writen statement. In the written statement filed on behalf of the workmen, it has been alleged that one Shamdhani Ram had worked under the Company for more than seven years with clean record, that he went home on one and half months' leave on medical grounds from 11th December 1962, and that thereafter he had prayed for extension of leave for four times as he had been still suffering. Shamdhani reported for duty on 13th May 1963 and produced medical certificate of fitness from the Employees' State Insurance Corporation authority, but he was not allowed to resume. Thereafter, some officers of the Union approached the management and requested that Shamdhani might be allowed to resume his duty, but the management refused to do anything. Thereafter, after the duty hours, the workers assembled in a meeting outside the factory premises to discuss the position of Shamdhani. The meeting was conducted peacefully and after the meeting workers left the place. When the workers reported for duty on 14th May 1963, they found a notice at the gate declaring lock-out of the factory. This dispute was referred to the Labour Commissioner and during joint conciliation proceedings a tripartite agreement was made. It was agreed that the lock-out be lifted and the factory opened from 23rd May 1963, and that the dispute concerning the dismissal of Shamdhani and the wages for the lock-out period would be taken up for further conciliation. The further conciliation, however, failed to achieve any object and as Shamdhani died in the meanwhile, the dispute regarding

his dismissal automatically came to an a prayed that the workmen are entitled by for the period of lock-out from 14th May 22nd May 1963.

in the written statement submitted to the Company, it is stated that the Company small factory engaged in the manufacture vedic medicines and engaging about 20 %. that Shamdhani was dismissed by the letter, dated 29th April 1963, and a cop up on the notice board and that in spile missal, Shamdhani came to the factory 9 a.m. on 13th May 1963 and started forei in the factory, though he was asked no After the close of the work of the fact p.m. on 13th May 1963, all the worke at the gate and at the bidding of the workers Shamdhani went to the factory and demanded of him to mark him present day and to give the attendance card for When the factory-in-charge Shri Ram Abata expressed his inability to mark Shamdham and to give him the attendance card, S Santi Charan Chakraborty, Priyatosh Bhan Ramchandra Mishra, Roopnarayan Mishra Jha and others surrounded the factory-in-da threatened that none would be allowed to factory unless the demands made by Shamdi fulfilled. On account of the threat, the is charge and loyal workmen were kept confine 7-45 p.m. or so on that day. It is further so this is not the solitary instance of pressure on behalf of the workmen and that they his previously indulged in similar pressure too that it appeared to the management that as to men were planning further mischiefs for on and harrassing the management, it was de lock-out the factory sine die with effect from on 14th May 1963 for the safety of the lo sonnel and peace and discipline. According out notice was hung up. Subsequently on l 1963, charge-sheets were issued to six works Satish Chandra Chakraborty, Priyotosh Bhat. Ramchandra Mishra, Tarani Jha, Bijay Bahate and Roopnarayan Mishra. Charge-sheet w given to ten other workmen, viz., Sarat Chan Raideo Jha, Muneswar Yadav, Harinaram Jogi Thakur, Chotu Guala, Lala Chaudhur. nath Iha, Ramkishore Jha and Tribeni Iha May 1963, as these persons had also surround factory-in-charge at the instigation of San u Chakraborty and the other persons mentional Subsequently, there was an enquiry, and it found that Sasti and others coerced the issue charge to mark a dismissed worker present him attendance card on 13th May 1963, the had surrounded the factory-in-charge and the him that he would not be allowed to go home he conceded to the demand, and that they is fined the factory-in-charge from 5-30 p.m. p.m. on 13th May 1963, but in the meanwhile was conciliation before the Assistant Labou missioner where a settlement was arrived at inter alia, agreed that the workmen wouk diately submit a letter to the management ing their regret for this incident of 13th N that on receipt of this letter, the manages lift the lock-out and reopen the factory on 1963, that Shamdhani will not enter the fa

nissal will be taken up for conciliation and matter for wages for the lock-out period be taken up for conciliation. It has been in behalf of the Company that in the facts and tances of the present case, the workmen are sited to any wages for the lockout period from ay 1963 to 22nd May 1963.

# **Findings**

e I proceed to discuss the question referred Tribunal for adjudication on merits, I shall r the preliminary objection which has been on behalf of the Company's learned repree Shri T. K. Jagadeesh and by the learned stative Shri Panchanan Bhattacharjee on of the workmen. At the time of opening Shri harjee on behalf of the workmen submitted ; lock-out must be regarded to be illegal and led, as the lock-out was declared during the of operation of an agreement. At the time ment after the close of evidence, Shri Bhattasubmitted that through mistake the agreesettlement between the workmen and the ly had not been put in and marked as exhiwas not told what that agreement or settleas about. Under section 23 of the Industrial s Act, it has been provided, inter alia, that lover shall declare a lock-out during n which a settlement or award is in operation, ect of any of the matters covered by the ent or award. As the alleged settlement or ent had not been put in and it is also not hether the declaring of the lock-out is coverthe alleged settlement, I cannot hold that ection 24 of the Industrial Disputes Act the declared by the Company is illegal. As I and the learned representative of the work-: ultimately did not urge that apart from the the lock-out must be found to be illegal. arned representative appearing for the Comas, however, urged that the question whether k-out was justified had not been referred to ibunal for adjudication, and therefore this d cannot decide the question as to whether k-out was justified or unjustified. I don't his contention can be accepted. It is well that if the lock-out is justified, the workmen entitled to wages for the lock-out period. I refer to the rulings reported in 1954 (II) 717 (Itakhoolie Tea Estate, Tinsukia vs. their en), 1958 (I) L.L.J., 260-A.I.R./1958 S.C. 130 Iron & Steel Co. vs. their workmen). In the se, it has been held that the workmen are to wages for an unjust lock-out and in the ase, it has been held that for a lock-out for ale grounds, no wages can be demanded. The representative for the Company had drawn ention particularly to the rulings reported in L.L.J., 122-A.I.R. 63, S.C., 528 [Indian Marine (P) Ltd vs. their workmen] and 1958(I) L.L.J., W.N., 59-A I.R., 1958 Cal, 445 (Ram Naresh te of West Bengal). In the first case, it has eld by their Lordships of the Supreme Court tere a strike is unjustified and is followed by t which, because of its long duration, became fed, it is not proper for the Industrial Tribunal r payment of wages for the whole period of it and their wages are to be awarded to the en on the basis of apportionment of the blame.

It has also been held that where strike is unjustified and the lock-out is justified, the workmen are not entitled to get wages for the period of strike and lock-out, that where strike is justified and lock-out is unjustified, the workmen are entitled to wage for the whole period of strike and lock-out, and that in the facts and circumstances of that case, half the wages should be allowed for the period of lock-out. In the present case, if it is found that both the management and the workmen are to blame, then on the basis of the decision of their Lordships of the Supreme Court, the workmen can only get half the wages for the period of lock-out. In the other case, it has been held that any suspension of workers pending permission from the Industrial Tribunal under section 33 of the Industrial Disputes Act does not amount to lock-out. This ruling has no application in the facts and circumstances of the present case. I think reference might be made to the ruling, reported in 1953 (II) L.L.J., 684 (Hanuman Jute Mills vs. their workmen). In that case, it was held that where the evidence shows that the facts leading to the lock-out were sufficient to raise reasonable apprehension in the mind of the management that untoward incidents endangering life and property may happen at any moment, the lock-out would be justified in security measure, and the workmen would not be entitled to any wages for the period of lock-out. Therefore, if it is found on evidence that the lockout was justified the workmen are entitled to get the full wages for the entire period of lock-out. If, however, it is found on evidence that both the management and the workmen are to blame, then tho workmen are only entitled to half the wages for the period of lock-out.

I shall now turn to discuss the question whether the lock-out for the period from 14th May 1963 to 22nd May 1963 is justified or not in the facts and circumstances of the present case. It is undisputed that Shamdhani was an employee under the Company and that Shamdhani did come on 13th May 1963 and did work in the factory. Whether Shamdhani was dismissed before 13th May 1963 as alleged on behalf of the management cannot be decided in this reference. As mentioned earlier Shamdhani's dismissal was to be the subject-matter of the subsequent conciliation proceedings before the Assistant Labour Commissioner, Shri Roy Chowdhury. The matter probably was not pursued as Shamdhani died in the meanwhile. This is presumably the reason why out of the two disputes, only the dispute regarding the wages for the lock-out period had been referred to this Tribunal for adjudication. The learned representative appearing for the Company, however, urged that there are some facts and circumstances indicating that Shamdhani had been dismissed by the management for his illegal and unauthorised absence after the expiry of the period of his leave granted to him. I do not think it would be proper for me in this reference to come to a definite conclusion regarding this point. There are, however, certain facts which indicate that Shamdhani at least was not regarded to be a workman of the factory on 13th May 1963. Exhibit A is the lock-out notice in which it has been quite clearly stated that the factory-in-charge did not allow Shamdhani to be marked present on 13th May 1963 and did not give him the attendance card on that day, though requested by several persons including Privotosh Bhattacharjee. The evidence of P. W. 1 Shri, Prioytosh Bhattacharjee is that Shamdhani came back from his country home sometime in May, and had waited throughout the day inside the factory premises, It may be mentioned here that P. W. I does not say that Shamdhani had produced medical certificate of fitness from the Employees' State Insurance Corporation authority on 13th May 1963. It also appears from the cross-examination that P. W. 1 has admitted his signature in Ext. G. In Ext. G, it has been stated that Shamdhani was not allowed to resume his duty though he had produced the medical certificate of fitness. P. W. 1 had also admitted that a meeting was held. This meeting related to the refusal of the management to allow Shamdhani to resume his duty. It further appears that P. W. la had admitted that just at 5-30 p.m. on that day, he and others had gone to the Manager and told him to mark Shamdhani present and give him the attendance card for that day, as he was there throughout the day, and that the Manager said that he could not do anything. It also appears that one of the terms of settlement (Ext. D) is that the workmen will immediately submit a letter to the management expressing their regret of this incident of 13th May 1963. Arguments had been advanced before me as to the meaning of the word "this incident" referred to in Ext. D, Ext. 2. I shall presently discuss this question but I would point out that there is another term of the settlement that Shamdhani will not enter the factory and his dismissal will be taken up for conciliation. Therefore, even during the time of conciliation proceedings it appeared that Shamdhani had been dismissed. Whether the alleged dismissal of Shamdhani is legal and valid and really terminated his services under the Comrany is a question which does not fall for consideration in this case. But the very term that Shamdhani was not to enter the factory indicates that at least there must have been some basis for allegation that Shamdhani had been dismissed from service before 13th May 1963 and was therefore not entitled to work any further in the factory. It also appears from the evidence of O. P. W. 2 Shri Shew Kumar Sharma who is a Secretary of the Company that he got a telephone call from the factory in the morning of 13th May 1963 that one dismissed factory worker named Shamdhani had entered into the factory and that he gave instruction over the telephone that Shamdhani should not be allowed to enter. Subsequently, he had a talk with Shamdhani and asked him to go out of the factory as he had been dismissed and that Shamdhani told him that as he had worked for many years in the factory, he cannot leave the factory. It further appears from the evidence that he came subsequently to the factory and found Shamdhani working in Bhatighar (furnace room). O. P. W. 2 had a talk with Shamdhani and told him that if he did not go out of the factory, he would have to seek for help of the police. The cross-examination would show that no question has been put either regarding the telephone talk with the factory durwan or with regard to talk with Shamdhani in the factory premises itself. The learned representative of the workmen, however, had pointed out that the factory-in-charge and the factory durwan had not been examined in this case. So far as the factory-in-charge Shri Ram Abatar Sharma is concerned, it would appear from the evidence of O. P. W. 2 that he is no longer in service. At this stage it may be pointed out affidavit of Ram Abatar Sharma was sough put in and that as I was not satisfied the Abatar Sharma is not available at all, tan might not be in service of the Company, accept that affidavit. I also think that the cannot be used as evidence unless a person ing an affidavit is produced examination and the facts alleged in the tested. The learned representative for the pany conceded in the end that the affidava go in. It is true that Ram Abatur Sharma factory durwan had not been produced but think this is the sufficient reason for dishelien evidence of O. P. W. 2 who is the responsible of the Company. The evidence of O. P. Wi some corroboration from the facts and circums which I indicated above. It is therefore clear that so far as the management was come Shamdhani was regarded to be a dismissed emi

I shall now turn to discuss as to what happened after the duty hours on 13th Mar Regarding this, the most material evidence have been the evidence of the factory during the factory-in-charge. The arguments of the representative for the workmen that in fact was no occurrence as alleged on behalt a management cannot, however, be accepted evidence of O. P. W. 2 shows that he had t telephone calls at the fag end of the day to the latest position and that he learnt that e 6-30 p.m., there was no change in the positi the factory, and the factory Manager was kn fined by the factory workers. The crosser tion of P. W. I would show that some of their had gone to the factory Manager requesting mark Shamdhani present and to give him the ance card for that day. It appears to met factory Manager or factory-in-charge was kept confined by the workers and was notto go home on account of the refusal to Shamdhani present for the day and give attendance card for 13th May 1963. There evidence also that a police officer had come time in the evening. It was argued by the representative on behalf of the workmen t police officer himself had not been examine the diary at the thana had also not been p true that the police not been examined and the diary of the th not been produced; P. W. 1, however, adn the police officer did come. It also appear that the evidence of O. P.W. 2 is corrobo the lock-out notice (Ext. A) which was given following day. It is further corroborated regret letter which was admittedly given workmen in accordance with the terms of the ment (Ext. E). P.W. I also admits that the letter was given. He had, however, stated regret letter was given because Shamdhani come back from his country home was n work, though he was in service for over 20 do not think the evidence of O. P. W 1 point can be accepted. In the context of stated above, it appears to me that the rec was only given as the factory-in-charge was fined by some workmen for some time factory hours and was not allowed to go b the dismissal of Shamdhani was to be the st

conciliation proceedings, there was no the workmen expressing regret as Shamnot allowed to resume his duties. The presentative for the Company had also attention to the portion of the lock-out re it has been stated that the workmen usly also indulged in pressure tactics. He referred to the evidence of O. P. W. 2, has stated that in 1961 holiday was not the day of birthday of Mahatma Gandhi t the time of payment in the following e was a demand of payment of wage of ular day. O. P. W. 2 had further stated the non-payment of the wage for that tay, the cashier and others were kept conthat at about 12 mid-night he and others e factory with the police and thereafter en went away. The evidence of P. W. 1 does not remember whether that occur-happened in 1961. Therefore, no denial he occurrence of 1961 was stated by . It also appears that the lock-out notice ontroverted on behalf of the workmen. there are two incidents of pressure tactics by the workmen, but I do not think the as completely justified. The persons who ly responsible for preventing the factory-from going home and for keeping him or about two hours could easily have been by the management. I do not see that and circumstances which I found above flustifies the lock-out which was only wing the agreement before the Assistant mmissioner (Ext. D). It does not appear 1 the evidence of O. P. W. 2, or from the otice signed by him, that there was really tension of damage to the properties of the to the life of the loval workmen includtory-in-charge. The action of the Manageeclaring the lockout cannot be said to be ied by the occurrence of 1961 and by the of 13th May 1963. In my opinion, sixmen mentioned above are entitled to get ages for the lock-out period and the other are entitled to full wages for the lock-out they did not do anything at all on 13th This issue is decided accordingly.

iore direct that the Company should pay wages to the sixteen workmen mentioned the period of lockout from 14th May 1963 day 1963 and to pay the full wages for the rkmen of the Company for that period month of the publication of this award in 1 gazette. This is my award.

d and corrected by me.

BASU,

idge.

1-2-65.

P. BASU, Judge, Sixth Industrial Tribunal. 1-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy. No. 688-I.R./IR/15L-3/64.—16th February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1206-I.R./IR/15L-3/64, dated the 19th March 1964, the industrial disputes between (1) Messrs. Ram Krishna Pure Oil Mill, P56/1 Strand Road, Calcutta-6, (2) Messrs. Bhadrakali Oil Mill (P) Ltd., 67/39 Strand Road (Kulpighat), Calcutta-6, (3) Messrs. Agnihotra Oil Mills, 37/1 Canal West Road, Calcutta-4, (4) Messrs. Janki Pure Oil Mill, 67/44 Strand Bank Road, Calcutta-6, (5) Messrs. Sree Durga Pure Oil Mills, 67/44 Strand Road, Calcutta-6, and (6) Messrs. Gopal Pure Oil Mills, 57/41 Strand Road, Calcutta-6, and their workmen represented by Employees' Association, 1 Jay Bhattacharjee Lanc, Calcutta-3, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Ram Saran Singh and two other workmen of Messrs. Bhadrakali Oil Mill (P) Ltd. made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had altered, to the prejudice of the said workmen, the conditions of service applicable to them immediately before the commencement of the said proceedings;

And whereas in exercise of the power conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Ram Saran Singh and two others (Address c/o. Shri Panchanan Bhattacharya, 1- Jay Bhattacharya Lane, Calcutta-3), against their employer Messrs. Bhadrakali Oil Mill (P) Ltd., 67/39 Strand Road, Calcutta-6, alleging contravention of section 33 of the Industrial Disputes Act, 1947. (Case No. 69 of 1964 under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri K. P. MUKHARJI, Judge, Fifth Industrial Tribunal.

### Appearances:

Present for the Company: Shri A. K. Sarkar, Advocate.

Present for workmen: Shri Panchanan Bhattacharya, representative of the workmen. This is an application under section 33A of the Industrial Disputes Act, 1947, by the workmen' Shri Ram Saran Singh and two others against their employers Messrs. Bhadrakali Oil Mill (P) Ltd., the opposite party, alleging contravention of the provisions of section 33 of the Industrial Disputes Act, 1947, during the pendency of an industrial dispute between the opposite party and its workmen.

The original reference out of which this case has arisen was made under G.O. No. 1206-I.R./IR/15L-3/64, dated 19th March 1964.

After service of the notice, the opposite party entered appearance and filed a written statement on 20th June 1964. After several adjournments on the prayers of the parties the case was fixed for hearing on 30th January 1965. On that date a petition of compromise was filed by the parties stating therein that the dispute between them had been amicably settled out of Court, and praying that an award might be made in terms of the joint petition filed. The terms contained in the petition of compromise appear to be fair and proper and I am satisfied that there has been a bona fide settlement of the dispute between the parties. The petition of compromise is accepted, and I pass a "no dispute" award in terms of the joint petition of compromise as prayed for. The petition of compromise do form part of the award as Annexure A.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 30-1-65.

# BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an application under section 33A of the I. D. Act, 1947. Case No. 69/64.

Shri Ramsaran Singh and others.

### And

Messrs. Bhadrakali Oil Mill (P) Ltd., Opposite Party.

The humble petition of compromise— Most respectfully sheweth—

- 1. That the case pending before the Tribunal has been amicably settled between the parties.
- 2. That the worker concerned shall be given ex-gratia payment for the days of lay-off when they have not been given work in the months of May and June and July 1964 without creating any future precedence in this respect, and this payment will be made by the 15th April 1965.
- 3. That it is agreed by the worker that all usual sorts of manual work will be done by the unskilled workers and all will co-operate the management in all matters. They will do everything to improve production of the Mill.

- 4. That the Company shall pay one wages to the permanent workers as eat ment in full settlement of their claim of to date.
- 5. That this settles all disputes pends the Fifth Industrial Tribunal as on date case of gratuity pending in the Tribunal such demand will be entertained by the Cany manner.

An award in the above terms is prayed

L. T. I. of Ram Sevak Singh.

L. T. I. of Janaki. For the workmen.

Illegible,

N. Bhattacharya, for the workmen.

For the Com
(Seal)
For Bhadrakali
(P) Ltd.
Illegible,
Managing Dir

Witness by:
Illegible,
for the Company.
30-1-65.

By order of the Go S. C. MUKHERJEE, A

No. 689-I.R./IR/15L-3/64.—16th Febric —Whereas under the Government of We Labour Department, Order No. 1206-I.R 3/64, dated the 19th March 1964, the disputes between (1) Messrs. Ram Krishna Mill, P56/1 Strand Road, Calcutta-6. ©2 Bhadrakali Oil Mill (P) Ltd., 67/39 Stra (Kulpighat), Calcutta-6, (3) Messrs. Agmills, 37/1 Canal West Road, Calcutta-6, Messrs. Janki Pure Oil Mill, 67/44 Str. Road, Calcutta-6, (5) Messrs. Sree Durga Mills, 67/44 Strand Road, Calcutta-6. Messrs. Gopal Pure Oil Mills, 57/41 Stra Calcutta-6, and their workmen represe Employees' Association, 1 Jay Bhattacha Calcutta-3, regarding the issue mentione said order, being a matter specified in 1 schedule to the Industrial Disputes Act. of 1947), was referred to the Fifth Tribunal for adjudication;

And whereas during the pendency of properties the said Industrial Tribunal Shri Risingh and Shri Baliram, workmen of Bhadrakali Oil Mill (P) Ltd., made a conwriting to the said Industrial Tribunal said Company alleging that the said Company altered, to the prejudice of the said work conditions of service applicable to them imperfore the commencement of the said properties.

whereas in exercise of the powers conferred on 33A of the Industrial Disptues Act, 1947 1947), the said Industrial Tribunal has ted upon the said complaint and submitted and to the State Government;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV h), the Governor is pleased hereby to publish 1 award as shown in the annexure hereto.

### **ANNEXURE**

matter of an application under section 33A the Industrial Disputes Act, 1947, filed by n Sevak Singh and Baliram against their player Messrs. Bhadrakali Oil Mill (P) Ltd., 39 Strand Road, Calcutta-6, alleging contra-num of section 33 of the Industrial Disputes ct. 1947. (Case No. 66 of 1964 under section A)

RE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal

it for the Company: Shri A. K. Sarkar, dvocate.

it for the workmen: Shri Panchanan hattacharya, Representative of the workmen.

s is an application under section 33A of the real Disputes Act, 1947, by the workmen Shri Sevak Singh and Shri Baliram (Address: 2anchanan Bhattacharya, 1 Joy Bhattacharya Calcutta-3) against their employers Messrs akah Oil Mill (P) Ltd., the opposite party, g contravention of the provisions of section the Industrial Disputes Act, 1947, during the new of an industrial dispute between the te party and its workmen.

original reference out of which this case has was made under G.O. No. 1206-I.R./IR/15L-dated the 19th March 1964.

r service of the notice, the opposite party i appearance and filed a written statement on une 1964. After several adjournments on the of the parties the case was fixed for hearing h lanuary 1965. On that date a petition of mise was filed by the parties stating therein it dispute between them has been amicably out of Court, and praying that an award be made in terms of the joint petition filed. It is contained in the petition of compromise to be fair and proper and I am satisfied that has been a bona fide settlement of the dispute in the parties. The petition of compromise epted, and I pass a "no dispute" award in of the joint petition of compromise as prayed

for. The petition of compromise do form part of the award as Annexure A.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal, 30-1-65.

### ANNEXURE A

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, Shri Ram Sevak Singh

And

Messrs. Bhadrakali Oil Mill (P) Ltd.—Opposite Party
(Seal of the Court. Dated 30-1-65.)

The humble petition of compromise in respect of G.O. of Ref. No. 1206-I.R./IR/15L-3/64, dated the

Most respectfully sheweth-

19th March 1964

- 1. That the case pending before the Tribunal has been amicably settled between the parties.
- 2. That the worker concerned shall be given exgratia payment for the days lay-off when they have not been given work in the months of May and June and July 1964 without creating any future precedence in this respect, and this payment will be made by the 15th April 1965.
- 3. That it is agreed by the worker that all usual sorts of manual work will be done by the unskilled workers and all will co-operate the management in all matters. They will do everything to improve production of the Mill.
- 4. That the Company shall pay one month's wages to the permanent workers as ex-gratia payment in full settlement of their claim of bonus up to date.
- 5. That this settles all disputes pending before the Fifth Industrial Tribunal as on date except the case of gratuity pending in the Tribunal, and no such demand will be entertained by the Company in any manner.

An award in the above terms is prayed for.

For the workmen.
L.T.I. of Ram Sevak Singh.
Witness:
A. Sarkar,
for the Company.

For the Company.
For Bhadrakali Oil Mill (P) Ltd.
Illegible,
Managing Director.

P. Bhattacharya, for the workmen.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

# Calcutta



# Gazette

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THURSDAY, MARCH 11, 1965

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### PART IC-Awards by Industrial Tribunals and Consumer Price Index

### GOVERNMENT OF WEST BENGAL

### LABOUR DEPARTMENT

### **ORDERS**

41-I.R IR 10L-195/62.—20th February 1965. has under the Government of West Bengal, Department, Order No. 6619-I.R./IR/10L-dated the 27th November 1962, the induspute between Messrs. Kusumika Iron Works I Ltd., Salkia, Howrah, and their workmented by (1) Kusumika Iron Employees' Union Idi Das, M.L.A., Dasnagar, Howrah and (2) to Iron Workers' Union, c/o Anadi Das, Dasnegar, Howrah, regarding the issue mennthe said order being a matter specified in a schedule to the Industrial Disputes Act, IV of 1947) was referred for adjudication to rih Industrial Tribunal;

whereas the said Fourth Industrial Tribunal natted to the State Government its award on audustrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV), the Governor is pleased hereby to publish word as shown in the annexure hereto.

### **ANNEXURE**

matter of dispute industrial West Messrs. Kusumika Iron Works Rate) Ltd., Salkia, Howrah. and ir workmen represented by (1) Kusumika Iron ployees' Union, c/o. Anadi Das, M.L.A., snagar, Howrah, and (2) Kusumika Iron Workers' Union, c/o. Anadi Das, M.L.A., Dasnagar, Howrah, (Government Order No. 6619-I.R., dated the 27th November 1962.) (VIII-197/62.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

This reference under section 10 of the Industrial Disputes Act arises out of the Government of West Bengal, Labour Department, Order No. 6619-I.R./IR/10L-195/65, dated the 27th November 1962, over an industrial dispute between Messrs. Kusumika Iron Works (Private) Ltd., Salkia, Howrah, and their workmen represented by (1) Kusumika Iron Employees' Union, c/o Anadi Das, M.L.A., Dasnagar, Howrah, and (2) Kusumika Iron Workers' Union, c/o Anadi Das, M.L.A., Dasnagar, Howrah. The issue relates to bonus payable in 1962.

Parties entered appearance in this case and filed their respective written statements. During the pendency of the case, the parties made an endeavour to come to a settlement but the attempt failed. The case was, therefore, fixed for hearing on 24th March 1965. In the meantime, however, the parties affected a compromise and vesterday a joint petition of compromise was filed by both the sides. I have considered the petition and the circumstances of this case and I am satisfied that the settlement is voluntary, legal and reasonable. As prayed for by the parties, I pass an award in terms of the settlement

embodied in the petition of compromise marked Annexure "A" to this award which shall form part hereof.

Dictated and corrected by me. R. BHATTACHARYA, Judge,

> R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 10-2-65.

### ANNEXURE "A"

BEFORE THE FOURTH INDUSTRIAT TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Kusumika Iron Works (P) Ltd.

And

Their workmen

#### And

In the matter of an industrial dispute r ferred for adjudication under Government Order No. 6619-I.R./IR/10L-195/62, dated 21st November 1962.

The joint petition on behalt of the Company and their workmen represented by the Union--

Most respectfully sheweth--

- 1. That the dispute for bonus for the year 1368 B.S. payable in 1369 B.S. has been referred for adjudication under the above order of reference.
- 2. That for the year 1369 B.S. the Company did not pay any bonus on account of unfavourable trading results but at the instance of the Labour Department, Government of West Bengal, gave an advance of 7 weeks basic wages subject to adjustment in terms of the award of the tribunal on the issue of bonus for the relevant year, i.e., 1368 B.S.
- 3. That the workmen made several representations to the Company that any deduction in terms of the award from the advance would cause hardship to the workmen and the Company would therefore treat the advance as an ex-gratia payment.
- 4. That the Company and the workmen represented by the Union have now after several representations from the workmen come to an amicable settlement on the issue referred for adjudication on the following terms:
  - (a) That the Company is a gesture to avoid hardship and in expectation of better production and industrial peace agrees to treat the advance of seven weeks basic wages as an ex-gratia payment without comating any precedent for future years.
  - (b) That the workmen represented by the Union in view of the gesture stated above have no other or further dispute in regard to the issue referred for adjudication.

In the circumstances stated above it is jointly prayed that an award in terms of the above settlement may please be made by the Tribunal.

For the Union:

Anadi Das,

President, Kusumika Iron Workers' Union.

President, Kusumika Iron Employees' Union.

Dated 9th February 1965.

For the Compe.
Kusumika Iron W.)
Ltd
S. Ghatt A. (
9.24

R. BHATTACHAE Judge, Fourth Ind. 10-2-65

By order of the G

No. 735-I.R./IR/11L-204/64. 19th Februs—Whereas under the Government of West Labour Department, Order No. 4138-IR 171/59, dated the 4th August 1960 fea. Addendum No. 7112-I.R./IR/11L-171/59, d 28th December 1960, the industrial dispute Messrs. Hindusthan Lace Manufacturing Corprivate Ltd., Jain Kunj, Hide Road, Ki Calcutta, and their workmen represented of Textile Workers' Federation, 249 Boscous Calcutta-12, regarding the issues mention of the said order being matters specified in the said order being matters specified in the said order being matters are ferred for adapt to the Fourth Industrial Tribunal;

And whereas an appeal filed against the made by the said Fourth Industrial Ti bura aforesaid industrial dispute, the Hon'ble High at Calcutta sent back the case on remand for ing issues Nos. 1, 5 and 6 mentioned in the order as amended;

And whereas the said Fourth Industrial Inheard the case and submitted its award to the Government on the said industrial dispute:

Now, therefore, in pursunace of the provision section 17 of the Industrial Disputes Act, 1967 of 1947), the Governor is pleased hereby to the said award as shown in the annexure best

### **ANNEXURE**

زر

In the matter of an industrial dispute Messrs. Hindusthan Lace Manufacture poration Private Ltd., Jain Kuni. Hide Kidderpore, Calcutta, and their

p

resented by Cotton Textile Workers' Fedeion, 249 Bowbazar Street, Calcutta-12. pvernment Order No. 4138-I.R., dated 4th gust 1960.) (VIII-452/60.)

EFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

7 R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

Union: Shri P. P. Pathak.

Company: Shri K. K. Moitra, Advocate.

Government of West Bengal, Labour DepartOrder No. 4138-I.R./IR/11L-171/59, dated
August 1960, and Addendum No. 7112-I.R./
-171/59, dated the 28th December 1960,
I the present industrial dispute between
Hindusthan Lace Manufacturing Corporation
Ltd., Jain Kunj, Hide Road, Kidderpore,
a, and their workmen represented by the
Textile Workers' Federation, 249 Bowbazar
Calcutta-12, under section 10 of the Indussputes Act for adjudication of the follow-

Fration of basic wages and dearness allowance.

Night shift allowance.

Festival holidays.

Whether the dismissal of the following workmen is justified? To what relief, if any, are they entitled?

Shri Khemlal Bhandari,

Shri Khitish Chandra Das,

Shri Abdul Gani and

Shri Ram Gopal.

Casual leave.

Annual leave.

K. K. Mitra, the then Judge of the Tribunal, an award deciding the issues. Against that Messrs. Hindusthan Lace Manufacturing tion Private Ltd. (hereinafter described as inpany) moved the Hon'ble High Court of the Constitution a The Hon'ble Court after hearing the directed that the issues Nos. 1, 5 and 6 should eard by this Tribunal and decided afresh lowing the parties to file additional written ats on these issues and upon hearing them. But of the records, the parties were all wed additional written statement, if any, and, in the submitted additional statements. The were also allowed to lead additional evidence issued. At the time of hearing certain docuwere exhibited but the parties declined to any further oral evidence.

With regard to issue No. 1, the claim of the Cotton Textile Workers' Federation is as follows:

### Basic wages

Unskilled Mazdoors Rs. 34.17 nP. per month.
Winders Rs. 38.17 nP. per month.
Drawers - Rs. 44.17 nP. per month.
Reachers Rs. 38.17 nP. per month.
Weavers Rs. 50.17 nP. per month.
Darwans Rs. 44.67 2-66.67.
Clerks Rs. 70 5-105-7½--150--E.B.—10—200--12½—250.

### Dearness allowance

Rs. 40.00 per month and .18 nP. per point rise and fall with the cost of living index over 372 points (i.e. average cost of living index for first six months of 1959).

Regarding issue No. 5, the Union claimed in the original written statement casual leave with wages for 1958 and 1959 in the line of the Cotton Textile Award, 1958. The Union stated that the workmen of all textile mids in West Bengal were being paid six cass far wages in lieu of casual leave wages payable 15 days note a Durga Puja every year. As regards Annual leave, the issue No. 6, the Union wanted annual leave with wages in the line of other textile mide a West Bengal. They wanted annual leave to all workin in calculated at the rate of one days for every twenty days work, cumulative for three years, subject to a minimum of fourteen days since 1958. In the adoptional written statement filed on 7th December 1963, the Union has stated that in view of the present circumstances and the rise in the cost of essential commodities, the basic wages claimed in 1960 or 1961 should be raised by further adding Rs. 8 and the dearness allowance should also be raised to .20 nP, from .18 nP.

The Company, in short, wants to say that the wages and the dearness allowance paid to the workmen are reasonable and they should not be enhanced. It has been further stated that the workmen are enjoying leave according to the Indian Factories Act and, as such, they should not be limited in the workmen are provisions of the Indian Factories Act and, as such, they should not get any special leave either casual or annual. Practically speaking, the Company has denied the material allegations made by the Union.

The Union has examined two witnesses. Company has also examined two witnesses on its cide P.W 1, Shri Gour Goswami, is the Vice-President of the Union. He says that the minimum wase of a workman of the Keshoram Cotton Mills Ltd. is Rs. 85. He wants to say that in other mills in West Bengal the total emoluments come to Rs 75 He says that in the Keshoram Cotton Mills Ltd. there are 1,900 looms, and works are done there in three shifts. He admits that the said mill is old and that the Hindusthan Lace Manufacturing Corporation Private Ltd. is of recent origin. Admittedly, the Keshmam Cotton Mills Ltd. is the biggest mill in West Bengal. P.W. I has admitted that he has no documentary evidence to show that the minimum pay of a worker in the Keshoram Cotton Mills Ltd. is Rs. 85. He has no papers admittedly to show that the total emoluments received by a worker in other mills come to Rs. 75.

The other witness of the Union is Shri Khemlal Bhandari. He was working in the Company as a Durdwan. He was a dismissed workman mentioned in the issue No. 4. He mainly gave his evidence regarding the order of dismissal passed against him.

The Manager of the Company has been examnied as O.P.W. 1. His evidence is that the manufacturing work of the Company started in 1957. He has stated that the Company is not a flourishing concern and that the Company is not in a position to pay more wages according to the financial position. He has further said that the Drawers and the Reachers are the employees of the contractors engaged by the Company. From this witness we gather that there are two other power-loom factories, namely, Janata and Asoka Textile within the area called Jain Kunj. O.P.W. 2 was the enquiring officer. He does not say anything about the issues Nos. 1, 5 and 6.

The first objection raised from the side of the Company is that the Drawers, Reachers, Durwans and Clerks are not parties to this dispute because Drawers and Reachers are not employees of the Company, and Durwans and Clerks are not interested in this dispute. O.P.W. 1, the Manager of the Company, has clearly stated that Drawers and Reachers are not employees of the Company but they are the employees of the contractors. As against this evidence, there is no reliable material to say that Drawers and Reachers are employees of the Company. None of the Drawers and Reachers have been examined before this Tribunal. I hold that they are not the employees of the Company. Next my attention has been drawn to Ext. Q, which is a letter written to this Tribunal by Clerks, Durwans and a Supervisor of the Company stating that they have no industrial dispute with their employer and that the Union has not been authorised to raise any dispute on their behalf. In order to rebut this evidence, the Union has not adduced any reliable evidence. I therefore hold that the Clerks and the Durwans have no personal grievance regarding their terms and conditions of service. In these circumstances, I will consider the issues in the light of Ext. Q, and shall adjudicate the issues in respect of other workmen and shall make an award, if necessary, regarding the issues involving general principles touching the workmen in question. I shall not, therefore, consider the question of wages of the Clerks and the Durwans which are their personal matters. Matters like dearness allowance and leave being matters of general interest shall be decided by me and my decision shall govern all the workmen in question.

With regard to issue No. 1, it is admitted by both the parties that the Tribunal should consider the item on the principles of industry-cum-region, if it is possible. On the side of the Union no evidence worth the name has been adduced before this Tribunal regarding the rates of wages and dearness allowance which are being paid by other similar industry of the locality. Admittedly, the Keshoram Cotton Mills Ltd. is not a comparable unit. It is a big mill. P.W. 1 has not given any reliable evidence to show that the wages paid by the Company are unreasonable. On the other hand, the Company has submitted two charts showing how wages are being paid to the workmen by other local mills. They are Ext. AA/1 and AA/2. Admittedly, the Hindusthan

Lace Manufacturing Corporation and those tile mills are located in the same locality pany has also filed a chart of existing ware the workmen. That chart is Ext. A/A. T has not adduced any evidence as against il On consideration of the materials before n that the Asoka Textile Mills and the Ajani Mills are comparable units for the purpose mining the wages of the Company. It app after the present reference the wages of the have been increased and on comparison and application of my anxious consideration, I opinion that the wages paid by the Company workmen including Weavers, Winders, labourers and others are very reasonable cannot be described as below the minimum that the Company ways described. appears that the Company pays dearness a at the rate of Rs. 32.50 paise. The other k cerns, viz., the Asoka Textile Mills and the Textile Mills pay dearness allowance at trate. With regard to the dearness allowan ever, I am inclined to increase the rate in the rising of the present day price level, increase in the cost of living. I fix therefore at Rs. 36 in place of Rs. 32.50 paise. At Company suffered loss for some years. Il pany is just trying to improve and it has si make profits. This industry requires encour and, therefore, I do not think to put finding sure upon it. I have considered certain awain this case but those awards are not built in this case but those awards are not bindi the Company because it was not a part relevant proceedings. I have also consider report of the Central Wage Board for the Cot tile Industry, the minimum wage and allowance in the Cotton Textile Mills ment page 240 of the Indian Labour Law Journal other papers filed. On consideration all the rials placed before me, I find that there is no sity in revising the rates of wages prevalent Company but I direct that the rate of the allowance to be paid to the workmen she Rs. 36 in place of Rs. 32.50 paise. The Com paying heavy duty for the industry and It | started making profit and, therefore, the wages and the dearness allowance should fixed on the basis of those prevalent in of companies.

The issue No. 5 relates to casual leave. I of granting casual leave is to give some tele! workmen in the matter of obtaining leave in unforeseen events or circumstances. I am not if of making a lump payment to the workmen of granting casual leave. Casual leave is a m and a privilege in the form of casual leave shi be abused. In the present structure of the soc absence of casual leave is unthinkable. Casu as I have already indicated should not be granted and at the same time the leave must benefit. I direct that all permanent workers Company should get 10 days' casual leave in with pay. The permanent employees who are ing on piece-rates should be paid wages at the age rate at which the workers were paid in the ceding month. The temporary workers will ever, get 10 days' casual leave in a year but' any pay.

The issue No. 6 relates to annual leave, been referred by the Union to the award, E

ny wants to say that there is no necessity annual leave to the workmen because ting sufficient leave according to the prore factories Act. The award regarding re mentioned at page 2088 of Ext. 33 think be more or less extended to this The grant of such leave will not materially inance of the business. I, therefore, hold worker who has completed a period of continuous service shall be allowed. subsequent period of 12 months, leave b for a number of days calculated at the e day for every 20 days' work performed by g the previous period of 12 months, subject num of 14 days, and further subject to the for earning such leave as laid down under of the Factories Act. The wages for such ld be at the average rate of wages paid to en in the preceding month, in case of workmen and the wages to be paid to the workmen should be at the rate fixed. sers shall also be entitled to leave without days in a year cumulative for 2 years.

d corrected by me. ACHARYA, Judge.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 10-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

more R. (IR 9L-32 63. - 20th February 1965. under the Government of West Bengal, Department, Order No. 3069-I.R./IR/9L-32/ it the 1st August 1963, the industrial dispute Shri B Roy Chowdhury, 34B Dover Road, 19, and his workmen employed, in the Toonta Estate, P. O. Mal, Jalpaiguri, and reprew Dooars Tea Garden Indian Employees' on, P. O. Chilsa, district Jalpaiguri, regardsue mentioned in the said order being a perfect on the third schedule to the Induspute Act, 1947 (XIV of 1947), was referred thation to the Seventh Industrial Tribunal; thereas the said Seventh Industrial Tribunal that to the State Government its award on Industrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV), the Governor is pleased hereby to publish award as shown in the annexure hereto.

### **ANNEXURE**

matter of an industrial dispute between Shri Roy Chowdhury, 34B Dover Road, Calcuttated his workmen employed in the Toonbarie a Estate, P. O. Mal, Jalpaiguri, represented by pars Tea Garden Indian Employees' Associan, P. O. Chalsa, district Jalpaiguri, referred

to under G. O. No. 3096-I.R./IR/9L-32/63, dated 1st August 1963. (Case No. VIII-149 of 1963.)

## BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri S. K. ROY, Judge.

### Appearances:

Appeared for the Union: Shri D. L. Sen Gupta,

Appeared for the Company: Shri N. M. Das Gupta,
Advocate.

#### AWARD

This industrial dispute between Shri B. Roy Chowdhury and his workmen employed in the Toonbarie Tea Estate, represented by Dooars Tea Garden Indian Employees' Association, was referred for adjudication to this Tribunal by G. O. No. 3069-I.R./IR/9L-32/63, dated 1st August 1963, and the only issue referred for adjudication was as follows:—

Whether the termination of service and subsequent re-employment on reduced salary and other amenities of Sarbasree B. D. Dutta, B. N. Das Gupta, A. B. Gurung and Jitendra Chandra Bhowmick are justified? To what relief, if any, are they entitled?

The parties appeared in response to notices issued by the Tribunal and filed their respective written statements in due course. After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 9th February 1965. On that date, the representatives of the parties appeared before me with Shri B. Roy Chowdhury, the employer, and Shri Biraj Majumder, the Secretary of the concerned Union, and stated that a talk of compromise was going on. After some discussions held in my presence, the parties finally settled the terms of compromise and later, they filed a joint petition of compromise embodying the settled terms and praying for a compromise award accordingly.

I have considered the terms of compromise. These appear to be quite fair and lawful. I am satisfied, after hearing the representatives of the parties and the employer himself and the Union Secretary, that there has been a bona fide settlement of the dispute in terms of the joint petition. Accordingly the case is to be disposed of by a compromise award, as prayed for.

In the result, I make a compromise award in terms of the joint petition of compromise filed by the parties, a copy whereof is made part of the award as an annexure.

Dictated and corrected by me. S. K. ROY, Judge, 12-2-65.

S. K. ROY, Judge, Seventh Industrial Tribunal. 12-2-65.

### **ANNEXURE**

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 3069-I.R./IR/9L-32/63, dated 1st August 1963

#### And

In the matter of an industrial dispute

### Between

Shri B. Roy Chowdhury, 34B Dover Road, Calcutta-19.

#### And

His workmen employed in Toonbarie Tea Estate, P. O. Mal, Jalpaiguri, represented by D.T.G.I.E. Association.

The humble joint petition of the parties in the above matter—

### Most respectfully sheweth-

- 1. That the parties agree to the terms in full and final settlement of the dispute referred to the Tribunal by the aforesaid order.
  - (i) The termination of service of the aforesaid workmen is not pressed by the proprietor and they shall be deemed to be in continuous services of the Tea Estate and the order of termination, dated 10th January 1963, stands withdrawn.
  - (ii) The proprietor of the Tea Estate agrees to restore the service condition as prevalent in January 1963.
  - (iii) That the said proprietor further agrees to restore all the reductions effected in wages and amenities by giving the difference of the wage and amenities restored and that was actually paid, for the last 10 months only.
  - (iv) That the said back wages by way of difference as in paragraph (iii) above shall however be paid in 10 equal instalments along with the salary of July 1965 for ten months onward.
- 2. That the proprietor agrees to pay the wages to the workmen mentioned in the order of reference on the basis of the restoration as above, along with the salary of February 1965 payable in March 1965.
- 3. That the Union agrees to the same in full and final satisfaction of their claims.

Under the circumstances it is prayed that this Tribunal may graciously be pleased to entertain the aforesaid agreement and pass an award in terms thereof.

And for this act of kindness, the p duty bound, shall ever pray.

For the Workmen: Biraj Majumder

Asstt. Secy. Dooars Tea Garden Indian Employees Association. Madan Mohan Saha, Advocate. 9-2-65.

for the Proprietor of B. R

Judge, Seventh Indu West Ba

By order of the S. C. MUKHERI

No. 834-I.R./IR/10L-18/64.—24th —Whereas under the Government of Labour Department, Order No. 49 18/64, dated the 7th February 1964. dispute between Messrs. Raymon Engl Ltd., Santragachi, P.O. Jagacha, district their workmen represented by Raymo Workers' Association, P.O. Buxarah, diregarding the issue mentioned in the sa a matter specified in the second set Industrial Disputes Act, 1947 (XIV oreferred for adjudication to the Second Tribunal:

And whereas the said Second Indus has submitted to the State Government the said industrial dispute;

Now, therefore, in pursuance of the section 17 of the Industrial Disputes A of 1947),, the Governor is pleased here the said award as shown in the annex

### ANNEXURE

In the matter of an industrial dispusion of their workmen Engineeing Workers' Association. Pdistrict Howrah. (Case No. VIII-34)

BEFORE THE SECOND INDUSTRIBUNAL, WEST BENGA

### Present:

Shri A. P. BHATTACHARYA. J Second Industrial Tribunal

The Government of West Bengal by Department Order No. 490-I.R./IR/10L-17th February 1964, referred to this industrial dispute between Mass Engineering Works Ltd., Santragachi, P.

O

Howrah, and their workmen represented by Engineering Workers' Association, P.O. in district Howrah, for adjudication under 10 of the Industrial Disputes Act.

assue framed in this case runs as follows: nether the discharge of Shri Sudarsan Mali is justified? What relief, if any, is he entitled to?

### **AWARD**

th February 1965 was fixed for filing of the n statement by the Company. In the mean-on 2nd February 1965 both the parties red before me with a joint petition embodying relement of the dispute. I have perused the on settlement according to which the work-one rned Shri Sudarsan Mali will receive one-of his wages as compensation for the period absence from work and will be taken in his position with effect from 3rd February 1965. The embodied in the settlement appear to be all reasonable, and as such they are accepted. I dingly, an award is made in terms of the nent between the parties, and the settlement n will form part of the award as Annexure

ated and corrected by me.
A.P.B.,
Judge.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 16-2-65.

### ANNEXURE "A"

## BEFORE THE SECOND INDUSRIAL TRIBUNAL

e matter of Government of West Bengal, ab ar Department, Order No. 490-I.R./IR/ IL-18 64, dated 7th February 1964

### And

In the matter of an industrial dispute

### Between

 Raymon Engineering Works Limited, Santragachi, Jagacha, Howrah

### And

work men Shri Sudarsan Mali represented by non Engineering Workers' Association, warah, Howrah

humble petition of your petitioners respectfully sheweth—

That the dispute with reference to the lation of service of Shri Sudarsan Mali is arily settled outside the Tribunal.

That it is agreed between the parties that as impans's present increased volume of work has its impulsyment opportunity in the category particular workman he shall be reinstated affect from 3rd February 1965.

- 3. That it is agreed between the parties that the workman Shri Sudarsan Mali will receive one-third of wages as compensation for the period of absence from work. This payment shall be made on the basis of last pay drawn and within three months from the date of reinstatement. He shall not be entitled to other benefits.
- 4. That there is no other or further dispute with reference to the termination of service of the workman.
- 5. That the dispute may be disposed of in terms of the Settlement stated above.

And for this act of kindness your petitioners as in duty bound, shall ever pray.

Dated Calcutta, the 2nd February 1965.

For the workmen represented by Raymon Engineering Workers' Association Sudarsan Mali, Vice-President.

For the Company.
D. K. Ray, Senior Labour Officer.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 725-I.R./IR/11L-197/63. 19th February 1965. Whereas under the Government of West Bengal, Labour Department, Order No. 771-I.R. IR/11L-197/63, dated the 22nd February 1964, the industrial dispute between Messrs. Sree Durga Cinema, Kanchrapara, 24-Parganas, and their workmen represented by Bengal Motion Picture Employees' Union, 126A Dharamtallah Street, Calcutta-13, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Sree Durga Cinema, Kanchrapara, 24-Parganas, and their workmen represented by Bengal Motion Picture Employees' Union, 126A Dharamtalla Street, Calcutta-13. (Case No. VIII-51 of 1964.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri J. N. MANDAL, Judge, Third Industrial

### Tribunal.

By Order No. 771-I.R./IR/11L-197/63, dated Calcutta, the 22nd February 1964, the Government of

West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Sree Durga Cinema, Kanchrapara, 24-Parganas, and their workmen represented by Bengal Motion Picture Employees' Union, 126A Dharamtalla Street, Calcutta-13, regarding the matters specified in the schedule to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-I.R./IR/3A-2/57, dated the 11tn March 1957, for adjudication.

#### Issues

(1) Is the refusal of employment to Shri Nani Gopal Gupta, Chief Operator, justified? To what relief, if any, is Shri Gupta entitled?

(2) Whether the strike by the workmen from 23rd October 1963 is justified? What relief, if any, are the

workmen entitled to?

This is a reference under section 10 of the Industrial Disputes Act, for adjudication of an industrial dispute existing between Messrs. Sree Durga Cinema, Kanchrapara, 24-Parganas (hereinafter be referred to as the Company), and their workmen represented by Bengal Motion Picture Employees' Union, 126A Dharamtalla Street, Calcutta-13 (hereinafter be referred to as the Union).

As usual immediately after the receipt of the reference from the Government issued notices to the parties calling upon them to appear and present their cases. They appeared in time and duly complied. Subsequently however they started negotiation for settlement and I am glad to record that they successfully settled one of the two items of dispute and agreed to have the other dispute settled at the intervention of the Assistant Labour Commissioner, Barrackpore.

Both parties have accordingly filed a joint petition of compromise before this Tribunal on the 12th day of February 1965. The first issue was relating to refusal of Nani Gopal Gupta, Chief Operator. The said workman Shri Nani Gopal Gupta has accepted Rs. 360 from the Company in tull and final settlement of his claim. The said workman on acceptance of the aforesaid amount from the Company has granted a stamped receipt which has been made an annexure to the joint petition. I have ascertained from both parties that they have agreed to have the other dispute which is the subject matter of issue No. 2 settled at the intervention of the Assistant Labour Commissioner, Barrackpore, and they have therefore agreed not to press issue No. 2 before this Tribunal. That dispute accordingly stands waived by the Union. The terms of agreement as embodied in the joint petition of compromise appear to be fair and reasonable. I therefore accept the terms and make an award on compromise in terms of the joint petition filed before this Tribunal on 12th February 1965 which along with the money receipt do form part of the compromise award.

> JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 12-2-65.

Dictated and corrected by me. J. N. MANDAL, Judge. 12-2-65.

# BEFORE THE THIRD INDUSTRIAL TRIBE

In the matter of an industrial dispute Between ,

Messrs. Sree Durga Cinema, Kanchrapara, a ganas (hereinafter referred to as £vh.b.a)

#### And

Their workmen, represented by Bengal Picture Employees' Union, 126A Dhara Street, Calcutta-13 (hereinafter referred 1 Union)

And

In the matter of Government of West Bengall Department, Order No. 771-I.R. IR lil-ig dated Calcutta, the 22nd February 1964

The humble petition of both parties above---

Most respectfully sheweth-

- 1. That today (12th February 1965)  $_{\rm IN\ th}$  hearing of the disputes.
- 3. That your petitioners, viz., Exhibited Union have settled their disputes and they agreed to the following terms:
  - (a) That Shri Nani Gopal Gupta whose nambeen referred to in the Order of Rekin issue No. 1 has been paid Rs. 360 g three hundred and sixty) by the Enderoneering the full and final settlement claim and he will no longer work will concerned Exhibitor. The stamped of Shri Nani Gopal Gupta is enclose marked with Annexure "A".
  - (b) That as regards the issue No. 2 of the of reference, the Union does not pre the adjudication of the said issue in v settlement to be made shortly between Assistant Labour Commissioner, Bi pore.

Under the circumstances your petitioners pray that Your Honour may be graciously plea accept the aforesaid terms of settlement betwee parties and pass an Award that there is not between the parties.

And for this your petitioners shall ever pro Atul Krishna Paul 12-2-65.

> For the Exhibitor, (Me Sree Durga Cinemal & rapara, 24-Parganas Signed in my presence C. L. Ganguli, Adve 12-2-65.

On behalf of Sree I Cinema, Kanchrap. Parganas.

> Shib Nath Chatter, Secretary, B.M.P.E. 12-2-65.

For the Union. Nani Gopal Gupti

12-2-65

JITENDRA NATH MA Judge, Third Industrial T 12-2-65.

### ANNEXURE "A"

red from Messrs. Sree Durga Cinema, para, 24-Parganas, a sum of Rs. 360 (rupees indred and sixiy) only in full and final settleall my claims and dues in accordance with lement petition filed before the Learned industrial Tribunal, West Bengal on 12th w 1965.

(Revenue stamp.) Nani Gopal Gupta. 12-2-65.

J. N. MANDAL, Judge. 12-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

36-1R/IR/11L-84/64.—19th February 1965. eas under the Government of West Bengal, Department, Order No. 1192-I.R./IR/11L-lated the 18th March 1964, the industrial between Messrs. Bengal Paper Mill Co. Ltd., ni. and their workmen represented by the Paper Mill Mazdoor Union, Ballavpur, Ranigarding the issue mentioned in the said order matter specified in the third schedule to the lal Disputes Act, 1947 (XIV of 1947), was 1 for adjudication to the First Industrial al;

whereas the said First Industrial Tribunal has ed to the State Government its award on the justrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV), the Governor is pleased hereby to publish I award as shown in the annexure hereto.

### ANNEXURE

matter of an industrial dispute between lesses Bengal Paper Mill Co. Ltd., Raniganj, and their workmen represented by the Bengal aper Mill Mazdoor Union, Ballavpur, Raniganj. ase No. VIII-86 of 1964.)

RE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

rı RENUPADA MUKHERJEE, Judge, First Industrial Tribunal.

s industrial dispute was referred to this nal for adjudication under section 10 of the trial Disputes Act by the Government of West it by its Labour Department Order No. 1192-R 111-84-64, dated Calcutta, the 18th March One party to the reference is Messrs. Bengal Mill Co. Ltd., Raniganj (hereinafter to be ibed as the Company), and the other party their nen represented by the Bengal Paper Mill ur Union, Ballavpur, Raniganj (hereinafter to scribed as the Union). The only issue referred ljudication is the following:

hether the clerical and supervisory staff are enutled to additional production bonus for 1963.

On receipt of this reference usual notices were issued to both parties. The Union filed its written statement on 29th April 1964 and the Company filed its written statement on 9th June 1964.

According to the case of the Union the clerical and supervisory staff of the Company were Union paid production bonus on the basis of a scheme contained in an agreement, dated 24th October 1959. The term of that scheme expired on 31st November 1962 and it would take sometime before a new scheme is worked out and put into effect for payment of production bonus for the year 1963. For the last mentioned year the company has paid production bonus equivalent to three months' basic wages which has been accepted by the employees concerned without prejudice to their right to get a higher quantum of bonus. Under the scheme contained in the agreement of 1959 these employees were given production bonus at the rate of Rs. 50 per ton over and above 1,400 tons per month subject to the maximum target of 1,650 tons per month. During the year of claim the total production exceeded this maximum target and the Union contends that production bonus should be calculated at the rate mentioned in the agreement of 1959 after lifting the maximum target.

The Company contended in its written statement that the claim of the Union is not tenable. scheme of incentive bonus or production bonus which was introduced by the agreement of 1939 came to an end after the expiry of December 1962. In the meantime the Company spent a huge amount of money on major renovation and expansion programme, higher output during the bonus year in comparison with that of preceding years is due to this programme. No new scheme for payment of incentive bonu; can be framed before the completion of renovation and expansion programme undertaken by th Company. In spite of these facts the Company paid incentive bonus to these employees on the basis of the agreement of 1959 for the purpose of ensuring harmonious relation between the Company and its workmen. Any additional claim by the Union is unreasonable and unjustified.

Appearances of the parties are as follows:

For the Company—Shri Monotosh Mookherjee, Counsel, instructed by Shri N. Khaitra, Counsel and Shri N. C. Shah of Messrs. Khaitan & Co., Solicitors.

For the Union—Shri Patit Paban Pathak, assisted by Sarbashri Biswanath Chatterjee and Anil Mukherjee.

I have already stated that the only issue involved in this reference is whether the clerical and supervisory staff are entitled to any additional production bonus for 1963. The trading year of the Company is from the month of October up to the month of September of the following year. It is an admitted fact that there was a short-term agreement between the company and the Bengal Paper Mill Mazdoor Union regarding payment of incentive bonus or production bonus to the staff. This agreement is dated 24th October 1959. The scheme for incentive bonus was a short-term one and was to remain in force only up to 31st December 1962. A dispute asose between the parties as to the persons to whom the agreement would be applicable. According to

the case of the Union this agreement was to apply only to such members of the staff excluding watch and ward staff who were in the rolls of the Company on 1st September 1959 as permanent and confirmed members of the staff. According to the case of the Company the agreement would also apply to such members of the staff as would become confirmed during the period of operation of the scheme. In the present reference I am not concerned with this part of the dispute which is the subject matter of a separate reference based on an arbitration agreement.

It is an admitted fact that the Company has offered production bonus to the staff in accordance with the terms of the agreement of 1959 and it is also admitted that the staff have accepted the production bonus so offered by the Company under protest. This reference has been made by Government with the consent of both parties.

On behalf of the Union Shri Pathak submitted that production for the bonus year was much in excess of the production of previous years and the staff should be given adequate production bonus commensurate with increased production. In this connection, sub-paragraphs (c) and (d) of paragraph 3 of the agreement of 1959 are relevant for our consideration. They are quoted below:

- "(c) .....The Company will pay a sum of Rs. 50 per ton of net finished paper over any production of 1,400 tons net finished paper in any month. This money shall be put into a pool and shall be disbursed on a pro rata basis according to the basic salary of the staff concerned."
- (d) .....The maximum payment in any month shall be for production up to 1,650 tons, i.e., for 250 tons only over 1,400 tons."

Shri Mukherjee submitted on behalf of the Company that although the term of the scheme for payment of production bonus expired with the month of December 1962 the Company, out of fairness, paid incentive bonus to the workmen according to the terms of the agreement quoted above. He contended that until a new scheme is framed it is not open to the Union to claim any production bonus over and above what has been stipulated to be paid under the agreement of 1959.

Shri Pathak submitted on behalf of the Union that under the agreement of 1959 the minimum target of production was fixed at 1,400 tons per month and the maximum target was fixed at 1,650 tons. The scheme provided that a sum of Rs. 50 per ton of net finished paper over and above the minimum of 1,400 tons would be paid subject to the maximum limit set by the scheme. He further submitted that the quantum of production for the bonus year has been much higher than the maximum limit put by the scheme. Such higher production has been attained on account of the efforts of the members of the staff and it is only desirable that after the expiry of the term of the scheme the maximum target limit should be ignored and production bonus should be paid for the entire quantity in excess of the minimum target of 1,400 tons per month at the rate of Rs. 50 per ton.

The Company has produced a production and finished paper for several years from 19 1962-63. The total tonnage for the bonus 22676.361 which was in excess of the annual limit of 19,800 fixed by the agreement Shri Pathak submitted that production bonus be paid after taking into account the actual of production and not the maximum limit under the agreement.

Shri Mookerjee submitted on behalf of the pany that this increased production has been principally, if not solely, by reason of prenovation and expansion programme under the Company and also by introduction of rotal under which machines work throughout the of the week without any stoppage of we employment of extra labour. Shri Badni Majumdar, production-in-charge of the mill, the in support of this contention of the Companis cross-examination he denies the suggestion if a machine is set to work at a higher speak the man operating the machine will have to with greater efficiency.

Shri Pathak submitted that the excess power the maximum target set by the agreens 1959 has been mainly attained through more efforts on the part of the staff and they show adequately remunerated for this. This contents Shri Pathak cannot be accepted in view of following facts and circumstances. The agree relied on by Shri Pathak expressly provides the graph 3(a) that after the expiry of the scheme 1959 a new scheme would have to be constanted to be constanted by the scheme would have the scheme would have the scheme wo

"The proposed scheme is a short-term si and will remain in force only until 31st bath ber 1962. By this date, the Company planning to complete a major renovated expansion scheme whereby the production the mill may increase to 100 tons per day, new scheme will have to be considered at this date."

No new scheme has as yet been framed be the expansion scheme has not yet been completed until a new scheme is framed it is not possed give an additional bonus to the workmen by all one of the material portions of the agreeme 1959 at the instance of one party, namely, the little and the instance of one party, namely, the little and the instance of the expension of the agreement of the alteration asked for it is removal of maximum limit of production. It would be until able to hold that increased production is attributionally to the efforts of the employees concerned Company filed some charts for the purper proving that large amounts were spent for regard renovating various equipments of mathematical that the assistance of expert evidence it is imputed to determine what part of increased production been achieved by renovation and replacement equipments and what portion is attributincreased efforts on the part of the employees.

In the above connection Shri Pathak dri attention to the revision of the scheme of in bonus paid to manual workers. The schen cerning such workers was admittedly revised

62. It is an admitted fact that after the of that scheme manual workers got it increased production bonus for 1963 over the the amount which they had got in the year. Shri Pathak contended that in the herical staff an increase by 7 per cent. may ed over and above the maximum incentive hyable under the agreement of 1959 if the is disinclined to remove the maximum production contained in that scheme. I am p accept this contention of Shri Pathak the scheme for incentive bonus payable to workers is completely different from the applicable to members of the staff as d in the agreement of 1959. So long as a eme of production bonus is not framed g the members of the staff the Union is not to claim any production bonus on the basis greement of 1959 by altering one of its clauses to its advantage. I think the comacted fairly and squarely by giving produchas already expired. The Union is not to claim any additional production bonus and that claim. This is my adjudication and this case.

at my dictation and corrected by me. JKHERJEE, Judge.

RENUPADA MUKHERJEE, Judge, First Industrial Tribunal. 8-2-1965.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

68-I.R./1R/8L-2/64.—23rd February 1965.—under the Government of West Bengal, Department, Order No. 555-I.R./1R/8L-2/64, e 11th February 1964, the industrial dispute Messrs. Bongaon Power Loom Co-operative Limited (Factory at 4-D Dharamtola Road, ala, Calcutta-39), Head Office at 144 Dharamet, Calcutta-13, and their workmen repreby Shri Kalipada Nath and others, c/o apada Ghosh, 4 Bose Pukur Dharamtalla alcutta-39, regarding the issue mentioned in order being a matter specified in the Third to the Industrial Disputes Act, 1947 (XIV was referred for adjudication to the Second of Tribunal;

whereas the said Second Industrial Tribunal atted to the State Government its award on industrial dispute;

therefore, in pursuance of the provisions of 7 of the Industrial Disputes Act, 1947 (XIV, the Governor is pleased hereby to publish award as shown in the annexure hereto.

### **ANNEXURE**

natter of an industrial dispute between srs. Bongaon Power Loom Co-operative lety Limited (Factory at 4/D Dharamtola id, P.O. Tiljala, Calcutta-39), Head Office at

144 Dharamtola Street, Calcutta-13, and their workmen represented by Shri Kalipada Nath and others c/o Shri Tarapada Ghosh, 4 Bose Pukur, Dharamtalla Road, Calcutta-39. (Case No. VIII-39/64.)

## BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

The Government of West Bengal by its Labour Department Order No. 555-I.R., dated 11th February 1964, referred to this Tribunal an industrial dispute between Messrs. Bongaon Power Loom Co-operative Society Limited (Factory at 4/D Dharamtola Road, P.O. Tiljala, Calcutta-39), Head Office at 144 Dharamtola Street, Calcutta-13, and their workmen represented by Shri Kalipada Nath and others, c/o Shri Tarapada Ghosh, 4 Bose Pukur, Dharamtalla Road. Calcutta-39, for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether the closure of the factory from 28th October 1963 is real and bona fide? Whether the closure is beyond the control of the management and in the circumstances justified? To what relief, if any, are the workmen entitled?

### **AWARD**

After receipt of the reference on 7th March 1964. notices were issued to both the parties. The represntative of the workmen was duly served with the notice, while in the case of the Company the notice could not be served upon it through regular course. The notice sent by post for service on the Company was returned by the Postal Department without proper service. Thereafter an order was passed for deputing a special messenger to serve the notice both at the Head Office address and the factory address of the Company. The notice was accordingly sent through Shri Harendra Chandra Pal, an Orderly Peon of this Tribunal. The Company refused to accept the notice which was hung up at the Company's gate, and service was effected thereby. The service return of the Peon shows that the notice was hung up on 5th February 1965. In the notice the Company was directed to appear on 9th February 1965. The Company, however, failed to appear on that date. Union also failed to make any appearance at all subsequent stages after service of notice upon it. From the aforesaid circumstances, it may be safely concluded that there is no dispute between the parties at present. Accordingly a "no dispute" award is made in this case.

Dictated and corrected by me.

A. P. B., Judge.

A. P. BHATTACHARJEE, Judge, Second Industrial Tribunal. 16-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 843-I.R./IR/1A-7/65.—24th February 1965.—Whereas by the Government of West Bengal, Labour Department, Notification No. 843-I.R./IR/1A-7/65, dated the 24th February 1965, under sub-rule (1) of rule 126-AA of the Defence of India Rules, 1962 (hereinafter referred to as the said rule), employment in the Company styled the Lagan Jute Machinery Company Private Limited, Post Office Angus, district Hooghly (hereinafter referred to as such employment), has been declared to be employment to which the said rule applies;

Now, therefore, in exercise of the power conferred by sub-rule (4) of the said rule, the Governor is pleased hereby to regulate dearness allowance payable to persons who are workmen as defined in clause (s) of section 2 of the Industrial Disputes Act, 1947 (XIV of 1947), and are engaged in such employment (hereinafter referred to as the said workmen), in the following manner, that is to say, the said workmen shall be paid as dearness allowance per month—

- (a) for the period from the 27th January 1965 to the end of the first quarter of 1965, a sum of rupees nineteen and eighty paise in addition to such amount as would be payable to them as dearness allowance following the principle laid down in the award, dated the 13th October 1958 of the Third Major Engineering Tribunal published with the Government of West Bengal, Labour Department, Order No. 4427-1.R./IR/10L-4(D)/57, dated the 15th October 1958, at pages 5413 to 5454 of Part 1 of the "Calcutta Gazette, Extraordinary", of the 5th November 1958, such total amount of dearness allowance thus calculated (hereinafter referred to as the consolidated dearness allowance), being linked to the cost of living index figure 514 in relation to the base year 1939 (hereinafter referred to as the said index figure); and
- (b) for every quarter after the first quarter of 1965, the consolidated dearness allowance increased or decreased, as the case may be, at the rate of twenty paise per point of rise or fall in the said index figure calculated on the average of the three months of the quarter next preceding.

By order of the Governor, S. M. BHATTACHARJI, Secy.

No. 769-I.R./IR/10L-74/64.—23rd February 1965. - Whereas under the Government of West Bengat, Labour Department, Order No. 3708-I.R./IR/10L-74/64, dated the 22nd August 1964, the industried dispute between Messrs. Panjab Engineering Works, 32 Ram Krishna Samadhi Road, Calcutta-II, and their workmen as represented by the Punjab Engineering Workers' Union, 33 Manicktola Main Road, Calcutta-II, regarding the issue mentioned in the said Order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV

of 1947), was referred for adjudication Second Industrial Tribunal;

And whereas the said Second Industrial has submitted to the State Government on the said industrial dispute;

Now, therefore, in pursuance of the prosection 17 of the Industrial Disputes Ac (XIV of 1947), the Governor is pleased be publish the said award as shown in the hereto.

### **ANNEXURE**

In the matter of an industrial dispute Messrs. Punjab Engineering Works, 3 Krushna Samadhi Road, Calcutta-11, a workmen represented by Punjab Engineering Workers' Union, 33 Manicktola Main Calcutta-11. (Case No. VIII-227/64.)

BEFORE THE SECOND INDUSTRIJ TRIBUNAL, WEST BENGAL

#### Present:

Shri A. P. BHATTACHARYA, Julg. Second Industrial Tribunal

The Government of West Bengal by its Department Order No. 3708-I.R IR in dated 22nd August 1964, referred to this an industrial dispute between Messrs. Puna neering Works, 32 Ram Krishna Samudh Calcutta-11, and their workmen represen Punjab Engineering Workers' Union, 33 Ma Main Road, Calcutta-11, for adjudicator section 10 of the Industrial Disputes Act

The following issue was framed in this a adjudication by the Tribunal:

Whether non-payment of wages by the ment to the following workmen for the of their suspension is justified?

- 1. Shri Kuldeep,
- 2. Shri Ramadhar,
- 3. Shri Asarfi Braita,
- 4. Shri Deonandan, and
- 5. Shri Shew Pujan Mistri.

What relief, if any, are they entitled w'

### **AWARD**

After receipt of the reference usual notations assued to the parties which they received dates were fixed for filing of the written stay the parties, but none of them paid any it. The fact remains that the Union a absent all through. It did neither apply submit any written statement. The however, made appearance but it took not in filing any written statement. The case it filing any written statement. The case is fixed for hearing on 1st February 1965, but date also both the parties remained absent the conduct of the parties it appears that it

ted in pursuing the case and there exists between them. In the circumstances, I dispute" award in this case. and corrected by me.

BHATTACHARYA, udge.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 13-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

73-I.R./IR/8L-5(B)/64.—23rd February 1965.

Eas under the Government of West Bengal, Department, Order No. 572-I.R./IR/8L-dated the 12th February 1964, the industrute between Messrs. India Jute Co. Ltd. Section), Serampore, Hooghly, and their n represented by India Jute Cotton Workers' 18 Dharmatala Lane, P.O. Serampore, disophly, regarding the issue mentioned in the cer being a matter specified in the second to the Industrial Disputes Act, 1947 (XIV), was referred for adjudication to the Fifth al Tribunal;

whereas the said Fifth Industrial Tribunal mitted to the State Government its award said Industrial Dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 1947), the Governor is pleased hereby to the said award as shown in the annexure

### **ANNEXURE**

matter of an industrial dispute existing veen Messrs. India Jute Co. Ltd. (Cotton ion), Serampore, Hooghly, and their work-represented by India Jute Cotton Workers' on, 18 Dharamtala Lane, P.O. Serampore, sict Hooghly. (Case No. 42 of 1964.)

THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

nt for the Company: Shri J. Dutta Gupta, dvocate of Messrs. Orr Dignam & Co., plicitors.

at for the Union: Shri Kamal Bhattacharya, ecretary of the Union.

s industrial dispute between Messrs. India Jute 27. and their workmen was referred to this nal under section 10 of the Industrial Disputes

Act, 1947, by Government Order No. 572-I.R./IR/8L-5(B)/64, dated the 12th February 1964, for adjudication upon the issue, viz.—

Is the supersession of the claim of Shri Sudarsan for the post of Slyman justified? What relief, if any, is he entitled to?

After receipt of the reference from Government on 14th December 1964 usual notices were issued to the parties concerned fixing 5th March 1964 for their appearance and filing of the written statement by the Union. The parties entered appearance on 5th March 1964, and on the prayer of the Union time was allowed till 24th March 1964 for filing its written statement. No written statement was tiled by the Union on 24th March 1964, and time was again allowed till 4th April 1964 for filing written statement by the Union. The Union filed its written statement on 31st March 1964, and the Company filed its written statement on 9th May 1964. After several adjournments, on the prayers of the parties, the case was fixed for hearing on 11th February 1965.

The only issue referred to for adjudication in this case is, whether the supersession of the claim of Sudarsan for the post of Slyman is justified.

The case of the Union is that this workman, who was working as the Head Doffer, should have been, in the normal course, appointed as a Slyman when there was a permanent vacancy of a Slyman in June 1963. His claim was ignored by the Company, and another workman was appointed to that post. The supersession of the claim of Sudarsan is said to be wholly unjustified, illegal and arbitrary, and the Union has prayed for directing the Company to appoint Sudarsan to the post of a Slyman.

The Company filed a written statement in reply to the written statement filed by the Union, and the case of the Company, shortly put, is that Sudarsan was not found suitable for appointment as a Slyman, and the Company bona fide appointed one Baldev Singh as a Slyman, as he was found efficient and suitable for the post of Slyman. It is alleged that the action of the Company in not appointing Sudarsan for the job of a Slyman is bona fide, and he is, therefore, not entitled to any relief whatsoever.

The workman Sudarsan has examined himself, and it is stated by him that he has been working as three-side piecer for about last five months, and he does not like to press his claim for appointment as a Slyman if he is allowed to continue in his present job as a three-side piecer, subject to this condition that in case of reduction of any number of threeside piecers in future, the principle of seniority amongst the then three-side piecers shall be observed. The learned lawyer appearing on behalf of the Company submits that the Company is prepared to accept the offer and Shri Kamal Bhattacharya, Secretary of the Union, also submits that the workman would be satisfied if he is allowed to continue in his present post, subject to the conditions stated by him. The Company does not adduce any evidence, and P.W. I has also not been cross-examined. In view of the statement of the workman made before me, I hold that he has given up his claim for appointment as a Slyman, and would be satisfied if he is allowed to continue in his present position as a three-side piecer. The Company is, accordingly, directed to allow this workman to continue in his present position as a three-side piecer, and in case any occasion arises for reducing the number of three-side piecers in future, the principle of seniority amongst the existing three-side piecers shall be observed in the matter.

This is my award.

Dictated and corrected by me. K. P. MUKHERJI, Judge.

> K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 12-2-65.

By order of the Governor, S. C. MUKHERIEE, Asst. Secy.

No. 816-1.R./IR/11L-83/62.—23rd February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4214-1.R./IR/11L-83/62, dated the 17th September 1962, the industrial dispute between Messrs. Martin Burn Ltd., 12 Mission Row, Calcutta-1, and their workmen of the Building Department represented by Martin Burn (Building Department) Drivers' Association, 94 Ananda Palit Road, Calcutta-14, regarding the issues mentioned in the said order being matters specified in the second and third schedules to Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Martin Burn Ltd., 12 Mission Row, Calcutta-1, and their workmen of the Building Department represented by Martin Burn (Building Department) Drivers' Association, 94 Ananda Palit Road, Calcutta-14. (Case No. VIII-157 of 1962.)

# BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

For the Union: Shri D. L. Sen Gupta, Advocate, and Shri Satyen Banerjee, Advocate.

For the Company: Shri N. Dey and Shri B. Chaudhury, Counsels.

### AWARD

By Order No. 4214-I.R./IR/11L-83,62, de 17th September 1962, the Government de Bengal, in the Labour Department, referred section 10 of the Industrial Disputes Act, by industrial dispute between Messrs. Martin le 12 Mission Row, Calcutta-1, and their work the Building Department represented by Mara (Building Department) Drivers' Associate Ananda Palit Road, Calcutta-14, regarding the specified in the Schedule, to the Third Industrial Disputes Act, by Notification No. 8041 3A-2/57, dated the 11th March 1957, for admits 1957, for

This is a reference under section 10 of the trial Disputes Act received from the Govern West Bengal in their Labour Department for cation of an industrial dispute existing he Messrs. Martin Burn Ltd., 12 Mission Row, Cal 1 (hereinafter to be referred to as the Can and their workmen of the Building Department of the B

Immediately after receipt of the reference parties were summoned to appear and to their cases. They complied and filed writes ments.

The short case of the Union is that the & has a building department which undertakes a for construction of buildings. It is a very old ment of the Company and has built up a sow tion of reputation but it is indifferent to the and amenities of the workmen employed in department. About 35 workmen employed Building Department as Concrete Mixture! Drivers and Helpers h. ve, therefore, formed sent Union and submitted to the company of demands on 28th October 1960. The Calmost ignored the charter of demands. If the matter was taken up by the Conciliation of the Labour Directorate. But due to the attitude of the Company no settlement was Hence the present reference has been made

The Company's case in the written state that it is not an industrial dispute inast only a few of the workmen employed by t pany from time to time as casual works raised the disputes. They have not recer sympathy and support of the majority employees of the Company. The Company case is that it is a mercantile concern Managing Agents and Secretaries and Trea a large number of public companies. It als on business as engineers, builders and con Its building department undertakes the repair, renovation and construction of bui execution of orders, received from the Go and quasi-Government bodies after acce tenders. The employees in the building de may be classified as: (1) Head Office staff, door Supervisory staff, and (3) Job-site The first two categories of employees are at the Head Office on a permanent basis numbers are 28 and 25 respectively. The workmen are recruited at the work-site.

emporary workers. Their services are limited emporal required for completion of the patiork. It may be that on completion of one tion job they may get employment at another tor a new contract and for a limited period be required for completion of that work. npany has denied that its financial position On the contrary, it is contended that it, in ars, sustained losses. It is further contended conditions of service of this category of are fair and reasonable and compare favourh those prevailing in other comparable conthe region, that in spite of the fact that they al workers they are allowed to enjoy as a pl good-will two National holidays with full Two of the Mixture Machine Drivers-Ajit shosh and Paresh Nath Singh-are paid monthly basis because they have got the il qualification of being mechanics. Their service is more or less permanent. They n all the benefits and amenities that are le to employees of the Companies inter alia. ompany has emphatically denied that Mixchine Drivers and Helpers are skilled and led workmen respectively. They being orkers are not entitled to being made peror being granted benefits and amenities le to permanent workmen. There is hardly unty as to the number of such workmen for each construction job, and also as to the ir which their services are required. Thereclaims should be rejected.

### Issues

nimum wages for concrete mixture drivers r helpers.

ave and holidays for concrete mixture drivers r helpers.

tiral benefit for concrete mixture drivers and pers.

rmanency of concrete mixture drivers and pers.

### Decision

parties adduced evidence—oral and docu-The Union examined five witnesses and pany examined three.

I enter into the merits of the case I proconsider the preliminary objection, raised by pany, that the present reference was incomas much as the dispute referred for adjudicaan individual dispute and not an industrial It has been urged on behalf of the Company cause of the concerned workmen was not by the majority of the workmen of the The Company is fairly a big concern and tted in para. 3 of the written statement that the Company serves as Managing Agents etaries and Treasurers of a large number of ompanies by also it carries on business as builders, contractors and also trades in s commodities. Obviously there are various nts and well-defined sections of workmen. may be more than one Union and actually P W. 1 Shri Biswanath Mitra is the Secrethe Martin Burn Indian Employees' Union rding to him there are about 1,000 employees

working in the Head Office of the Company who, almost all, are members of his Union. He admits the existence of the present Union formed by Concrete Mixture Machine Drivers and Helpers who do not work in the Head Office but who are engaged by the Company at the work-sites. So, it appears that the members of the present Union are a distinct class of workmen employed by the Company, but not in the Company's Head Office. P. W. 2 Santi Ranjan Kar is the Secretary of the present Union. He himsell was a Mixture Machine Driver and worked in that capacity for 10 years without any break. According to him at the time of formation of the present Union there were 35 workmen of this particular category (Mixture Machine Drivers and Helpers), and they combined without exception to form the present Union. It may be that at the present moment all of them are not continuing their services. The allegation is that the Company has since dispensed with the services of many workers and recruited new men. At present there are about 18 workers of this category, out of which nine are new recruits and the newly recruited men are not members of the present Union. But that does not affect the position. If it was an industrial dispute at the date of the reference it does not cease to be so merely because some of the members of the Union have since been removed from services by the Company. It was the contention of the Company that in order to be an industrial dispute the cause of the concerned workmen must be sponsored by majority of the workmen of the Company. I have already observed that the present Union was formed by a particular section of workmen employed in the establishment, and it has been held by a Division Bench of the Madras High Court in the case of Buckingham & Carnatic Co. Ltd. (reported in 1959 II L.L.]. 781), that "there is no provision of law which precludes there being more than one Union of workmen employed in an establishment. There is nothing to prevent each section of workmen having a Union or association of their own to safeguard the interest of the workmen employed in that section. Section 2(s) of the Industrial Disputes Act contemplates workmen being employed to do manual, supervisory, technical or clerical work. The interests and grievances of persons employed to do clerical work may not concern workmen employed in the technical work in the establishment. There may be peculiar demands from workmen employed in the different sections of an establishment." By this decision the Division Bench confirmed the decision of the Single Bench of the High Court in the same case which is reported at page 358 of the same volume in which it was observed by His Lordship as follows: scheme of the Industrial Disputes Act seems to be inconsistent with the contention that the dispute between a management and its workmen in order to be an industrial dispute must have the backing of a majority of the workmen under the particular management. The words of sections 2(m) and 18 seem to imply that there could be an industrial dispute between the management and a part of the establishment." It was further observed that "further organisation of workers on the basis of crafts is a well recognised form of organisation. In other words, Unions based on crafts are a common feature of the modern industrial State, and when a genuine Union is based on a craft exists and that Union is a majority of the employees engaged in that craft and belonging to that establishment, it would not be ordinarily proper to say that a dispute backed by such a Union is not an industrial dispute unless it is backed by a substantial number of workmen employed in that establishment as a whole." It goes on to say "as the Act stands" it will be impossible to insist that before a dispute between a management and its employees can be called an industrial dispute. that dispute must have the backing of a majority of the employees under that management. The decisions do not go further than saying that before a dispute can be called an industrial dispute, it must have the backing of a substantial number of the employees. A substantial number need not be a majority. "Lastly, it may be noted that the majority rule does not find favour with the Hon'ble Supreme Court and it has been held in cases more than one (1960 I L.L.J. 491; and 1962 I L.L.J. 634) that it is open to a minority of workmen or a minority Union to terminate the award by which they along with other employees are bound just as it is open to them to raise an industrial dispute under the Act." Therefore, even a minority group of workmen can make a demand and thereby raise an industrial dispute.

Therefore, in the light of the decisions referred to above and in the facts and circumstances of the present case I hold that it is an industrial dispute and the present reference is valid and competent one. The Company's preliminary objection is thus overruled.

### Issue No. 4

I take up this issue first in preference to the others in consideration of the fact that the findings on the other issue is more or less dependent on the findings of this all important issue.

It has already been pointed out from the Company's written statement that it is a very big concern dealing with various types of business. One of them is construction of building and structures as Building Contractors. The workmen concerned in the present dispute claim to have worked under the Building Department of the Company. The Company admits engagement of this particular category of workmen for construction of buildings. The Building Department of the Company undertakes construction of buildings and structures on the basis of contracts secured from the Government, public and quasipublic bodies. As Building Contractor the Company requires services of the Mixture Machine Drivers and their helpers just as they require masons, carpenters, vystys, majdoors, rod-binders, roof beaters, etc. These workmen ere usually known as job-site workers. They are engaged for a particular con-struction job at the work-site. This fact is admitted by P. W. 3 Shri Ajit Kumar Ghosh the President of the Union. They are not permanent workmen. Their services terminated automatically with the completion of a particular work of construction for which they are engaged. It may so happen that they remain idle for some period before they are engaged in another work. This happens when the business is dull and there is not much work in the hand of the Company. It may also be possible that they remain employed from work to work throughout the year and for years together excepting Sundays and the two National holidays when there is work in abundance in the hand of the Company. There is, however, hardly any certainty :s to the constant flow of work

into the hands of the Company, and mo categories of workmen are not required to the time during the period of construction ings. The different categories of workmen different stages. Mixture Machine Drivers helpers are to work only when concrete n required for the floor, roof, pillars and line fore, it may not serve any useful purpos contrary, it may become un-economic to he manent body of such workmen on the esta without having work for them. There is n tory evidence to show that such workmen permanently employed to any other firm tractors in the region. The Secretary of says that some workmen are permanently in some other concern which fact has be denied by the Company's Officer D. W. 3 Si Bhattacharji who is the Resident Engineer is hardly any reliable and dependable evithis point. The number of such workmen by the Company frequently varies depend the volume of work to be executed. It ap at one time the number of such workmen w it has since come down to 18 as admitted h Shri Santi Kar, the Secretary of the Un fact of frequent fluctuation of the numbe workmen to be employed by the Company admitted by P.W. 3 Shri Ajit Ghosh, the Pi the Union, who himself is one of the works employ of the Company. Therefore, there any certainty as to the number of such wo quired to be employed at different times depend upon the volume of work and also t size and urgency of the building to be co The Company has produced a chart Ext I what number of such workmen were employed in different years. It appears chart that disproportionately large number were employed. The number of drivers paratively small. This has not been explain Company. Ordinarily one Mixture Mach is to require one helper or at best two number of hel-ers appears four times or m number of drivers. There is evidence of l show that there are 40 to 45 mixture mach it seems to me that some helpers also do driver. The driving of concrete mixture n not a very difficult job. Therefore, the he gaining some experience may easily or mixing machine. The helpers, therefore, de motion as drivers provided they have sh aptitude, skill and efficiency.

It is admitted by the Company that to drivers. Shri Ajit Kumar Ghosh and Shri Pa Singh have been made permanent. They piven all the benefits and amenities admother employees (Para. 14 of the written 5 They are paid on monthly basis. Shri A: Ghose gets Rs. 100 per month and Shri Pt Singh gets Rs. 102 per month (vide Ext. F

Admittedly, the Company is a well-estable well-reputed firm of engineers and had appears from the evidence on record that takes construction of important buildings and structures in places near and very far Machine Driver Shri Ajit Kumar Ghosh to Delhi for construction of Railway Stating at Shahdara. During the period of his

anial outstation allowance of Rs. 30 per addition to be normal salary [vide Ext. 3 addition to any seldem sits idle. This fact om the evidence of D.W. 3 Shri Madan in the Resident Engineer of the Company. pears that some of these workmen have ontinuous services for a long number of W. 2 Shri Santt Ranjan Kar served as a et the company for 10 years. P. W. 3 kumar Ghosh has similarly been serving n and P. W. 4 Shri Tarapada Paul has acity served from 8 to 10 years. This fact radicted. It also finds corroboration from ment of the Company's officer on the Ext. 4(a). So, it is abundantly clear that nber of these workmen have been serving is for a long period without break. These aving faithfully served for years together eak should have some incentive and otherwise the result will be frustration mean discontent and unrest in the lam glad to find that the management ppreciated this aspect of the business and taken a move in that direction by making m permanent. But after careful scrutiny ence and the facts and circumstances disalso the chart of employment of such n different years, I am of the view that tilication for making four of the concrete ivers permanent instead of two as has in done by the Company. There is no erial before this Tribunal for selection of her Mixture Machine Drivers for being ment. So, I leave it to the decision of the t In the matter of selection for inclusion ianent cadre the management should take eration the length of service rendered by driver, his efficiency, service conduct and ant factors. Length of service by itself the sole criterion but it will be a main nsideration.

Shri Madan Mohan Bhattacharji the Resieer of the company has described these sunskilled workmen. I do not agree with simself is an engineer. He has compared f a machine driver with that of a motor-It is well-known that a car driver has got ular training and to stand a practical test granted licence to drive a car and to take ad Therefore, I cannot call a Machine unskilled workman. He will be a workst in the semi-skilled group. There is show that they not only operate the Conre Machine but also handle the vibrator, and do some electric work (vide Ext 4 idence of D. W. 3). Therefore, in my of the Concrete Mixture Machine Drivers de permanent and they will be treated as 1 the semi-skilled group.

Concrete Mixture Machine Drivers who de permanent will be entitled to get the Anges of Rs. 55 per month together with as admissible to other unskilled group in the employ of the Company. As minimum wages for the other Concrete lachine Drivers and Helpers I find from of demands submitted on behalf of the

workmen to the Company (Ext. C and C/12) that the Union claimed minimum daily wage at the rate of Rs. 3 for the helpers and at the rate of Rs. 4 for the drivers. It is in the evidence of D. W. 3 Shri Anil Kumar Sen that the drivers are now being paid at Rs. 3.50nP. per day and helpers at the rate of Rs. 2 to Rs. 3 per day. Taking into consdieration the price index of essential commodities and the high cost of living I direct that the minimum wage of the Concrete Mixture Machine Drivers should be Rs. 4 per day and that of the helpers should be Rs. 3 per day. Regard being had to the issue as framed I do not propose to consider any other point in this connection.

Issue Nos. 2 and 3.

I take up these two issues together for consideration as these relate to workmen of permanent cadre. I have already found that four of the Concrete Mixture Machine Drivers are entitled to be made per-manent by the company. They will be treated as semi-skilled workmen. I have already prescribed their minimum wages. They will also be entitled to D. A. and other benefits and amenities eligible to the aforesaid category of workmen in the employ of the Company. These four permanent concrete mixture machine drivers will be entitled to the benefits claimed under these two issues provided benefits are admissible to other permanent workmen of the semi-skilled group of men working in the establishment. No evidence has been adduced on this point. Therefore, I do not propose to disturb the uniformity in the service conditions of the same category of workmen serving in the same establishment. Accordingly I dispose of these two issues.

As regards other Concrete Mixture Machine Drivers and Helpers, who are, as I have already observed, job-site workers of temporary group but still they be entitled to enjoy the two National holidays on 26th of January and 15th of August every year as paid holidays.

This is my award.

Dictated and corrected by me.

J. N. MANDAL, Judge.

> JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 12-2-65.

By order of the Governor, S C. MUKHERJEE, Asst. Secy.

No. 767-I.R./IR/14L-2(A)/64. — 23rd February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3623-I.R./IR/14L-14/60, dated the 19th July 1960, read with its corrigendum No. 509-I.R./IR/14L-14/60, dated the 6th February 1962, the industrial dispute between the Municipalities in West Bengal mentioned in the list attached to the said order represented by the West Bengal Municipal Association, C-55 College Street Marke', Calcutta-12, and their workmen represented by the West Bengal Municipal Employees'

Federation, Dr. Meghnad Saha Road, Asansol, Burdwan, Hooghly District Municpal Workers' Union, 346 G. T. Road, Belur, Howrah, and Chandernagore Municipal Corporation Sramik Union, Lal Dighir Dhar, G. T. Road, Chandernagore, Hooghly, regarding the Issue mentioned in the said order, being a matter specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Iribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Prafulla Kumar Chakravarty, a workman of Budge Budge Municipality, made a complaint in writing to the said Industrial Tribunal against the said Budge Budge Municipality alleging that the said Municipality had altered, to the prejudice of the said workman, the conditions of service applicable to him;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of an application under section 33A, Industrial Disputes Act, filed by Shri Prafullaya Kumar Chakravarty, Tax Collector, Budge Budge Municipality (represented by Shri Balai Chatterjee, LL.B., General Secretary, West Bengal Municipal Employees' Federation, 213KL Traffic Quarters, Asansol), against the Commissioners, Budge Budge Municipality, Budge Budge, 24-Parganas, in connection with reference No. 3623-1.R., dated 19th July 1960. (Case No. 196/63, under section 33A.)

## BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. ROY, Judge.

### Appearances:

For the Municipality: Shri Sudhir Chandra Karmakar, an employee of the Municipality. For the applicant: Shri Balai Chatterjee, LL.B., General Secretary, West Bengal Municipal Employees' Federation.

### **AWARD**

This is an application under section 33A of the Industrial Disputes Act, by Shri Prafulla Kumar Chakravarty, Tax Collector of Budge Budge Municipality, complaining that the Chairman of the Municipality, illegally, unjustly and unfairly suspended him without any wages or subsistence allowance by an order, dated 18th July 1963, and that the said action of the Chairman of the Municipality amounted to punishment and in any case alteration of his conditions of service without the sanction of any legally operative rules or Standing Orders of the Municipality in that behalf. It is further contended

that the Chairman, in so suspending has contravention of the relevant provisions of the Industrial Disputes Act, do pendency of the adjudication proceedings of dispute between the Municipality and its referred to this Tribunal by Governme No. 3623-I.R., dated 19th July 1960, and is entitled to lodge the present complaint tion 33A. He has claimed reinstatement with full back wages.

The Municipality contests the workman tion. The relevant contentions raised by defence are briefly as follows:

There was no contravention of any pro section 33 of the Industrial Disputes Ac nection with the suspension of this worl hence this application is not maintainable case, this workman was not a "concerned" in the dispute pending adjudication be Tribunal under Government Order No dated 19th July 1960, and as such the c suspension could not fall under any reli vision of section 33 on account of the pe the said adjudication proceedings and co this application under section 33A is not able by him. There was audit rem defalcation of Municipal funds by this wo after getting the matter enquired through tary of the Municipality and on the ba enquiry report that the workman had ad guilt and promised to return the misar money, and further on the basis of a let by the workman to the Chairman, mío that he would pay back the money by a the Chairman suspended him by his ke 18th July 1963, pending final enquiry an in the matter and he was also asked to explanation within three days. The wor, mitted his explanation on 22nd July 15 consideration of this reply, the suspension firmed at a meeting of the Commission 10th August 1963. Subsequently, the is was informed about the defalcation of me Municipal fund by this workman and took up the case and it is still under pol gation. The Chairman has every right a workman according to the Model Ru under the Bengal Municipal Act which times, applicable to this Municipality necessary Service Rules regarding susp other relevant matters have also been tra section 75 of the Bengal Municipal Act have been approved. The suspension of man was ordered as a security measur intended to be effective till the enquire was completed. The Chairman acted quand within his legal authority in suspe workman and so, the workman is not t any relicf.

Long after the aforesaid written state filed by the Municipality, a petition. I January 1965, was submitted by the Municipality this Tribunal stating, inter alia, that the sioners after causing proper enquiries into conduct of this workman, dismissed is service by resolution, dated 6th October referred the resolution to the Government Bengal for the approval as required by sections.

Bengal Municipal Act, and the matter is now g disposal by the Government. Upon this g disposal it was contended that the workman's mar product the dismissed and no further proshould be taken by this Tribunal in the i case

st take up the preliminary objections raised by

junicipality against the maintainability of the t complaint under section 33A of the rial Disputes Act. One of the preliminary ions raised by the Municipality rests upon the lat this complaint under section 33A, Industrial les Act, on the basis of alleged contravention ne provisions of section 33 of the Industrial les Act, in connection with his suspension, the at all because there could be no contra-n of any provision of section 33 of the rial Disputes Act in the matter of his ision, as he was not a "concerned workman" dispute pending adjudication before this adjuder Government Order No. 3623-I.R., 19th July 1960, at the time of his suspension. n admitted position that in the reference under nment Order No. 3623-I.R., dated 19th July the issue referred for adjudication was adjudication of conservancy and other staff, ig on "no work, no pay" basis and the benefits ich they we e entitled by way of leave, holi-provident tunds, etc. It is contended on of the Municipality that the previous dispute concerned the conservancy workers and arriv it did not concern any worker of the or staff belonging to the category of clerks and assistants and necessarily this workman sed as a Tax Collector and cashier was not concerned in the said previous dispute. On of the workman it is contended that such a mterpretation of the expression "concerned ken" is not permissible under the law and the spression is to be deemed to include all workhe were parties to the dispute and had taken reasing the dispute. I have seen the Order erence in connection with which the present ant has been made. I find that the dispute he issue of decasualisation of conservancy and staff employed on "no work no pay" te benefits admissible to them, was raised by workmen of this Municipality through the Bengal Municipal Employees' Federation ctive of the categories to which they belonged. ling to the Order of Reference, all workmen Municipality irrespective of their different nes had raised the dispute and were parties Necessarily the present complainant be deemed to have been a party to that dispute hstanding that the precise dispute related to cular category of workmen. The matter now en set at rest by the clear decision of the ne Court in the case reported in AIR 1960, in this case that the expression "workman ned" does not mean any workman directly mediately concerned with the dispute in in even as a matter of construction and the con includes all workmen on whose behalf irute has been raised, as well as those who be bound by the award which may be made Said dispute As the category of Municipal ees to which the present workman belonged cording to my finding recorded above, a to the dispute and had raised that dispute

such category must necessarily be bound by the award made in respect of the dispute under section 18(3)(a) of the industrial Disputes Act. It does not matter that such category of employees was not directly or immediately concerned in the precise dispute as indicated in the issue referred for decision. in the above view, of the matter, I reject the Company's contention and hold that the present workman was a workman concerned in the previous dispute and as such he is entitled to maintain the present application under section 33A on the ground that there was contravention of some relevant provision of section 33 of the Industrial Disputes Act in the matter of his suspension from service. This part of the Company's preliminary objection is therefore, rejected.

The next contention raised by the Municipality by way of another preliminary objection against the maintainability of the present application is that as this workman was simply suspended and not dis-charged or dismissed, there could not be any violation of any relevant provision of section 33 of the Industrial Disputes Act in his case though at that time, the adjudication proceedings of the pre-vious dispute between the Municipality and its workmen regarding the conservancy staff were pending before this Tribunal. In my view this contention is not also tenable. It appears that according to the contentions raised by the workman, the case would fall under section 33(2) of the Industrial Disputes Act. Even assuming that the suspension was not a case of dismissal or discharge, it cannot but be held that it was a substantial alteration in his service conditions inasmuch as he was forbidden to work and was not paid his wages and under section 33(2), the employer can make such alteration only in accordance with the Standing Orders or legally operative rules applicable to the workman. This workman has clearly and definitely contended that at the time of his suspension, there was no such rule authorising the Chairman to suspend him without wages. I will consider this aspect of the matter in details when I go to the merits of the case. For the purpose of disposal of the preliminary objection I need only say here that it has not been established to my satisfaction that there was any legally operative service rule of the Municipality, authorising the suspension of this workman without wages at the time of his suspension. It is now well settled that an employer has no power to suspend a workman except in accordance with authorised and legally operative Standing Orders or service rules or contract of employment and if any worker is suspended without the sanction of such Standing Orders or rules or contract of employment, that would certainly be illegal and without jurisdiction and would amount to unauthorised alteration of service conditions. Apart from this position, there is also another aspect of the case which is thisordinarily suspension is not a punishment but if it is found that there is suspension for any indefinite period without wages or without enquiry, it may quite legally amount to punishment. In view of the provisions of section 33(2), no employer can punish any workman whether by dismissal or otherwise for any n is conduct not connected with the dispute except in accordance with the Standing Orders or service rules applicable to such workman. In the present case, the workman has definitely contended that he was suspended without wages and was kept suspended for an indefinite period without enquiry

and this amounted to a vindictive punishment against him. Prima facie the fact remains that the workman was suspended without wages on 18th July 1963 and there is no evidence to prove that any enquiry was held before the present application was filed on 18th December 1963, about five months fater or at any time thereafter up till now. No evidence of any such enquiry has been produced. Even assuming that the Municipality legally adopted the Model Rules framed by the Government under the Bengal Municipal Act and had it confirmed by the Government before this workman was suspended, though there is no evidence to that effect before this Tribunal, the fact remains that according to the Model Rules (Rule No. 2 of Ext. D), if a Chairman suspends any Municipal employee, whose salary exceeds Rs. 20 per month, the matter shall be laid before the Commissioners at their next ordinary meeting. But in the present case, there is absolutely no evidence to prove that this provision of the Rule regarding suspension was ever complied with and the matter of his suspension was placed before the Commissioners at the next ordinary meeting held after the order of suspension. In this view of the matter, it may also be said that even assuming the Municipality's contention to be correct, the supension was not in accordance with the Standing Rules of the Municipality upon which reliance is now placed and as such, the suspension was in contravention of the Standing Rules. In this view of the matter it may quite reasonably be held that the suspension of this workman was clearly in contravention of the relevant provisions of section 33(2) and upon such contravention the workman is competent to maintain the present application under section 33A. All the preliminary objections raised by the Company are therefore rejected.

I now come to the merits of the case. It is to be noted that this being a case under section 33A of the Industrial Disputes Act, the Tribunal, in making its decision on the complaint raised before it, is required to go into the merits of the dispute as if it were a reference under section 10 of the Industrial Disputes Act.

The complaint in the present case is precisely against the suspencion of the workman wihout wages by the Chairman of the Municipality, with effect from 18th July 1963. As already indicated above in stating the respective cases of the parties, the complainant's case is that the Chairman had no legal authority to suspend him in that manner because there was no legally operative service rules or standing orders nor any stipulation in the contract of employment itself to authorise such suspension and the suspension itself was imposed by way of runishment. Exhibit B is the Chairman's letter dated 18th July 1963, whereby this workman was suspended. There was no mention of wages or supension allowance in this letter but it is an undisputed position that this workman was suspended without wages or suspension allowance and he has not been paid any wages or suspension allowance since his suspension. The suspension was effected on the ground that it appeared that this workman had not remitted monthly collection to the Treasury or to the State Bank of India. By this letter of suspension, the workman was also asked to submit his explanation within three days. The workman submitted his explanation on 22nd July 1963. His explanation was that due to ill luck he

had lost the money and he expected to ig money by instalments within 31st August (Ext. C). Thereafter the workman st another lefter to the Municipality, dated 10th 1963. In this letter he submitted some terms of the submitted some repayment of the money (Ext. C<sup>4</sup>). Then clear evidence before this Tribunal whethe terms were accepted by the Chairma suspension of the workman, however, or There is no evidence before this Tribunal 1 that any steps were taken for holding an into the charge of defalcation of Municipal this workman at least till the present and under section 33A was filed on 18th Decemb it is claimed on behalf of the Municipal subsequently there was an enquiry into the against this workman and the enquiring office him guilty of the charge and thereupon the pality passed a resolution for his dismu accordingly dismissed him by letter, day October 1964, and submitted the dismissal firmation of the Government and the matter under consideration of the Government copies of papers to support the above cor were filed by the Municipality on 9th Janua the date on which this case was taken up ! ing. Even assuming the above contention Municipality to be correct, it cannot be that no enquiry was instituted till after the application under section 33A was filed in of his suspension without wages only. In the proceeding, this Tribunal cannot go into the of his alleged dismissal after enquiry long. present complaint under section 33A was n the scope of the present enquiry would be whether the suspension of this workman wages was justified or not and what relief this workman is entitled to against this su The alleged dismissal of the workman v absolutely oustide the purview of the preceeding. I proceed to deal with the prewithin the scope defined above.

It has not been proved before this Tribi there was any legally operative service standing orders whereunder the workman suspended without wages simply upon being with a misconduct. It has not also been that there is any provision in the collemployment of this workman for such su I have already indicated above the general of law that an employer has no right to s workman unless it is sanctioned by an rules or standing orders or by any provisic contract of employment. These general i constitute the ordinary law governing the ship between master and servant and it made applicable to industrial employment In a number of cases, the Supreme Court in view of the extensive power of the Tribunals and in the peculiar circumstance have been arisen on account of the enac section 33, it is but just and fair that Tribunals should imply such a term in the of employment [vide WIA Association | Bombay, 1949 LLI, 245; Lotus Industries Li Brij Nandan Pandev. LLJ, 1956 (II). 444] other cases, the Supreme Court had occ consider the cases of suspension and it the consistent view that in some cises should be implied giving power to the 1 suspend the contract of employment after

conclusion on a proper enquiry that should be dismissed and has to apply should be dishissed and has to apply unal for permission under section 33 levi Sugar Mills vs. Pt. Ram Sarup, J. 17; Raniganj Colliery vs. Bhaban hers, 1959 (II), LLJ., 231; Sasha Musha der Sanup, Ltd. vs. Shohrati Khan 1950 (II) (P) Ltd. vs. Shobrati Khan, 1959 (II), Phul Bari Tea Estate vs. its workmen, LJ., 663]. In the case of Hotel Imperial, vs. Hotel Workers' Union, 1959 (II), ut was definitely held that in a case of without the authority of any legally tunding orders or service rules or any n the contract of employment, the right kman to receive wages remained and the called suspension though the suspension to this that the employer was not pretake work from the workman. In my orrect position arising out of the facts the law applicable thereto would be ie time of this workman's suspension on 1963 without wages or any subsistence there was no legally operative service iding orders of the Municipality authorison of the workman. The Government dated 28th August 1963 (Ext. D), he rules made by the Municipality under of the Bengal Municipal Act, including garding suspension (Rule 2), must be have taken effect from the date of the and not retrospectively in view of the sion in section 506 under which the con-was made that rules and bye-laws made mmissioners under the Municipal Act ike effect "unless and until they have been to, and confirmed by the State Governrule of suspension as contained in the (Ext D), had effect only from 28th 33 But this workman was suspended 18th July 1963 (Ext. B). There is no prove that the order of the thentor of the Municipality, dated 18th 955, adopting the Government Model application to the Municipal employees, ne rule of suspension, was ever submitted med by the Government. So, it cannot ided that the suspension of this workman orised under the rules adopted by the rator. The present suspension cannot my view of the case, be held to be legally ler the rule of suspension as contained in mment Notification, dated 28th August ause the rule provides that in every case the Officer's salary exceeds Rs. 20 per le natter shall be laid before the Commistheir next ordinary meeting, but there is o show that this suspension was placed e Commissioners at the next ordinary held after 18th July 1963, the date of h. Even if the Chairman of the Municiconsidered to have had the implied power an employee, he has certainly no suspend him without wages. In the case, the suspension was ordered without steps for holding any enquiry; only his on was called for and upon his submitting on in the manner as already indicated the matter was left without any decision and ension without wages continued. No doubt ist explanation, dated 22nd July 1963, the admitted that he had lost the money and

he wanted to repay it by instalments and subsequently he submitted certain terms for repayment of the money. It has to be noted that he did not admit dishonest defalcation of the money, but he put forward the explanation that he had lost the mioney and the Commissioners did not at once reject his explanation and punish him. In the facts and circumstances of the case, it cannot but be said that his suspension without wages was not justified and that it was irregular and illegal.

In the above view of the facts and the law applicable thereto, I hold that the Chairman acted illegally and without jurisdiction in not paying him wages for the period of suspension and so the workman would be entitled to get his full wages for the period of suspension. In view of the strict scope of the present enquiry as already indicated above. I do not go into the question of the alleged subsequent dismissal of this workman after a proper enquiry and the submission of his dismissal for confirmation by the Government. The basic position is that the Municipality must pay him his full wages for the period during which he was kept suspended. This, in my view, would be the only relief admissible to the workman. There can be no question of reinstatement in connection with the present disputed suspension and payment of wages for the whole period of suspension will aford him quite sufficient and substantial relief.

On the findings and for the reasons recorded above, I allow the workman's application under section 33A in part and award that in spite of his suspension he is entitled to get his wages from the Municipality during the whole period of suspension and the Municipality shall pay him such wages within a month from the publication of the award.

Dictated and corrected.

S. K. ROY, Judge.

S. K. ROY, Judge, Seventh Industrial Tribunal. 13-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 817-I.R./IR/15L-7/64.—23rd February 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1976-I.R./IR/15L-7/64, dated the 29th May 1964, the industrial dispute between Messrs. C. K. Sen & Company Limited, 28A S. N. Roy Road, Calcutta-38, and their workmen represented by C. K. Sen & Co. (P) Limited Workers' Union, 47/2 Sahapur Main Road, Calcutta-48, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

### **ANNEXURE**

In the matter of an industrial dispute between Messrs. C. K. Sen & Company Limited, 28A S. N. Roy Road, Calcutta-38, and their workmen represented by C. K. Sen & Co. (P) Limited Workers' Union, 47/2 Sahapur Main Road, Calcutta-48. (Case No. VIII-144/64.)

# BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri P. BASU, Bar.-at-Law, Judge

### Appearances:

For the Company: Shri Nalini Das Gupta, Advocate, and Shri Dilip Kumar Dasgupta, Advocate.

For the Union: Shri Ramen Banerjee, Advocate.

#### **AWARD**

The Government of West Bengal, by Order No. 1976-I.R./IR/15L-7/64, dated the 29th May 1964, had referred the following issue in the industrial dispute between Messrs. C. K. Sen & Company Limited and their workmen represented by C. K. Sen & Co. (P) Limited Workers' Union for adjudication to this Tribunal.

#### Issue

Is the dismissal of Shri Dharam Nath justified? To what relief, if any, is he entitled?

After the service of the notice, the Secretary of the Workers' Union and the Company had filed their written statements. It has been stated in the written statement filed on behalf of the workmen, that the Company is the manufacturer of the well known hair oil "Jabakusum" and other Ayurvedic products and that the Company has its head office at Jabakusum House at 34 Chittaranjan Avenue. Calcutta, and it got a factory at Behala and that the business of the factory is growing in volume and this has necessitated the setting up of a new factory at Sir Debaprasad Road in 1962. It is further stated that the Company had its booking section at the head office from which the consignments are sent to the different railway stations, steamer ghats and road transport agencies and air agencies to different destinations. The increase in the volume of business of the Company has entailed the increase with the volume of work in the booking section, but the Company did not increase the number of the workers in that section and as a result the workload of the employees had increased considerably. It is further stated that the Union was formed on the 9th August 1961 and the workers had presented a charter of demands to the Company on 29th September 1961, that thereafter the Company began to retrench the workers, had chargesheeted some of them and had suspended five Union leaders, and

that therefore the Union had to resort to 25th January 1962 which continued to properly 1962. Even thereafter the Company the workers. So far as the to victimise the workers. So far as Dia is concerned it is said that he had be under the Company for the last 11 year founder member of the Union and was w the booking section as an unskilled work porter, but had to do jobs which are he duties of a porter. On 21st June 1963 July 1963, the Managing Director of the had served on Dharam Nath two memos, to explain his alleged negligence in not certain C/Notes in due course and time, and Nath had duly given his replies to those his letter, dated 28th June 1963 and 18th | these matters were ner Thereafter presumably because the explanation of the was found to be satisfactory. In the me fresh dispute regarding the festival holi other issues had cropped up between the and the Union and Dharam Nath also had the Company regarding the system of w department by his letter, dated 24th luh the Company replied by its letter, dated 1963, refusing to consider the just grievan workman. Subsequently on 13th August chargesheet No. 992/FA/19/1963 1:51 same allegations as contained in the two r also regarding two alleged prior incident was issued. It was stated that the wor guilty of habitual negligence and conduct of discipline. The workman had repla chargesheet on 22nd August 1963, and there was the enquiry regarding the alleg against the workman. The workman a letter, dated 3rd September 1965, aske examination of certain workmen, but portion of the demand was not acceded it is said that the findings of the Enqui is biased and the Enquiring Officer failed! account the important evidence in favworkman, and that by the letter, dated b ber 1963, signed by the Factory Manager a copy of the order of the Managu dismissing Dharam Nath from servi Company, was served on the workman attempts at conciliation but it failed unreasonable attitude of the Compan enquiry is biased and as the findings a and as a result the proceedings against the were mala fide and inconsistent with the of the certified Standing Orders of the Co action of the Company in dismissing the unjustified, illegal, mala fide and amoun misation. It is prayed that the dismissi held to be illegal and unjustified and th might be ordered to be reinstated with I sation for the period since the date of d

The Company in the written stateme denied that a new factory had been starte Debaprasad Road but has said that the started due to the competition in business increase in the volume of business. It is fut that the volume of business in the bool of the Company had not increased, that the work was usually high, there were employees in the booking section, to relevant time the work was much less have been done by one employee, and the

has no occasion to employ other workers and legation of increase in the workload is not It is further stated that some employees sorted to illegal and unjustified strike causing loss to the Company, that the Company never used any workman and there was no retrenchthat for the commission of gross misconduct bi icdsons of security some workmen were ided and that similarly for gross misconduct were dismissals, but there was no victimisation workman. Regarding Dharam Nath, it is hat he was employed as unskilled labour and her placed at the booking section as a porter duty is to book the packed goods according he instruction of the booking clerk and badnig and unloading is always done by nie coolies. Dharam Nath was responsible for ng the goods at various railway stations, ier ghats, road transport agencies and air nes, for collecting the booking documents with nce and to deposit the same to the Company pily and diligently for dealing with those nents by the booking section clerk, and that m Nath was paid an additional allowance of ever and above the wages. In case of neglect wik the Company suffers loss by way of trage and there is also loss of reputation to astituents for delay in receiving the goods. Company say that it is not aware if Dharam is the founder member of the Union. Regardme memos, it is said that the explanation atted by Dharam Nath was not found to be actory and therefore the chargesheet was d in which the misconducts of 1961 were also red to. There has been a fair and proper iry regarding the misconduct and the ng is not biased as alleged. With regard to the ed letter of Dharam Nath, dated 24th July 1963, said that it has been issued as a counter-blast he memos, and is absolutely irrelevant. With rd to the alleged increase in the workload it is that the other worker Deo Naravan who was attached to the booking section was on leave from 29th April 1963 to 4th May 1963 with the ent of Dharam Nath and that the leave was led as there was less work at the relevant time. ly it is said that Dharam Nath was present at time of examination of witnesses on behalf of management and had also examined certain esses on his behalf, that after the statements of witnesses were recorded they were read over explained to Dharam Nath, that Dharam Nath given every opportunity to defend himself and as it was found that there had been neglect of and or habitual negligence of deliberate e amounting to gross misconduct, the Enquiring er recommended the dismissal, and that the using Director on behalf of the Company dered the charges as per chargesheet, explanaevidence recorded and produced at the enquiry had independently come to the conclusion that am Nath should be dismissed and accordingly letter, dated 14th December 1963, was issued issing Dharam Nath. As Dharam Nath is of gross misconduct, the Company is justified smissing him from service. There has been no nisation or mala fides as alleged or at all. am Nath is therefore not entitled to get the s prayed for.

#### Findings

Before I proceed to consider the evidence, I would 1 fer certain rulings to which my attention has been drawn by the learned lawyer appearing for the Company. The principle of law is well settled and has not been disputed by the learned lawyer appearing for the Union. It would appear from the ruling reported in 1958 (I) L.L.J., 260 (Indian Iron & Steel Co. vs. their workmen), 1959 (1) L.L.]., 285 (G. Mackenjie Co. Ltd. vs. their workmen), 1965 (10) F.L.R. 10 (Victoria lute Co. Ltd. vs. the Fifth Industrial Tribunal, West Bengal), 1960 (II), L.L.J., 56 (Doom Dooma Tea Co. vs. Assam Cha Karmachari Sangha) that in cases of dismissal for misconduct the Tribunal does not act as a Court of appeal and will not substitute its own judgment for that of the management and that in case of dismissal after by the domestic tribunal, the Industrial Tribunal can interfere with such an action of the management only on the following grounds:

- (i) where there has been want of good faith,
- (ii) where there is victimisation or unfair labour practice,
- (iii) where the management i, guilty of basic error or violation of the principles of natural justice.
- (iv) when on the materials the finding is completely baseless and perverse.

I think reference should also be made to the ruling reported in 1963 (II) L.L.J., 78 (Tata Oil Co. Ltd. vs. its workmen). Regarding the question as to the finding being perverse, reference may be made to the ruling reported in 1962 (II) L.I.J., 772 (Hamdard Dawakhana Wakaf vs. its workinen. It has been laid down that perverse finding is a finding which is not supported by evidence or is entirely opposed to the whole of the evidence adduced. Regarding victimisation, it has been laid down in the ruling reported in 1962 (II) L.L.J., 644 (Bharat Sugar Mills Ltd. vs. Jai Singh) that before there can be a finding by the Tribunal of victimisation by the employer, there must be reason to think that the employer intended to punish workmen for their Union activities while purporting to take action ostensively for some other activity. My attention has also been drawn by the learned lawyer of the Company to the ruling reported in A.I.R. 1964 S.C. 486 = 1963 (I) L.L.J., 291 (Bengal Bhatdee Coal Co. Ltd. vs. Ram Prabesh). In that case, 13 workmen were dismissed by the appellant company as a result of an enquiry into their misconduct after obtaining permission of the Industrial Tribunal under section 33(2)(b) of the Industrial Disputes Act. The misconduct alleged was that during the course of illegal strike by the workmen these workmen physically obstructed other workmen who were willing to do their work by sitting down between the tramlines and the Regional Labour Commissioner found this mis-conduct proved. When the dispute was referred to the Industrial Tribunal under section 10 of the Act, the Tribunal had set aside the order of dismissal on the ground that it was a case of victimisation and ordered their reinstatement but without back wages. In those circumstances, it was held that though in a case of proved misconduct normally the imposition

of a penalty may be within the discretion of the management, there may be cases where the punishment for dismissal for misconduct proved may be so unconscionable or so grossly out of proportion to the nature of the offence that the tribunal may be able to draw an inference of victimisation merely from the punishment inflicted. In this connection, their Lordships had referred to the ruling reported in A.I.R. 1960 Calcutta, 249 = 1960 (II) L.L.J., 175 (National Tobacco Co. of India Limited vs. 4th Industrial Tribunal). In the facts of that case, their Lordships came to the conclusion that there should be no inference regarding victimisation and also held that the facts that the relations between the employer and the Union were not happy and that the workmen concerned were office bearers or active workers of the Union would by itself be no evidence to prove victimisation. In view of what has been stated above, it appears to me that the Tribunal has only to be satisfied that the management was justified in coming to the conclusion that the charge against the workman was well founded (10 F.J.R., 203 Belipara Tea Estate vs. its workmen), and that there had been no want of good faith, that there had been no victimisation or unfair labour practice, that the management is not guilty of basic error or violation of the principles of natural justice and that the finding is not completely baseless and perverse.

The learned lawyer appearing for the Union had first referred me to the standing orders of the Company and had submitted that apart from the questions referred to above, the order of dismissal itself by the Managing Director of the Company must be regarded to be illegal as being contrary to the standing orders of the Company. This question precisely in this form had not been raised in the written statement filed on behalf of the Union of workers. In paragraph 21 of the written statement, it has been stated that the whole of the proceedings against the workman is mala fide and inconsistent with the provisions of the certified standing orders of the Company. The learned lawyer for the Union, as I understand him, did not dispute that the question precisely in this form has been raised in the written statement of the Union of the workers. He, however, submitted that the certified standing orders of the Company had been contravened by the Managing Director who passed the order of dismissal.

I shall now refer to the certified standing orders (Ext. W). The learned lawyer appearing for the Company had referred to clause 9(a), sub-clause (ix) which is as follows:

"Habitual negligence,-a neglect of work".

Clause 9, however, provides for "Suspension or dismissal for misconduct" and says, inter alia, that proper enquiry will be instituted as to the nature and gravity of the act as a result of which the workman concerned will be either reinstated or discharged. In clause 9(b), however, provides that excepting in cases specified below all workmen who will be discharged will be given a month's clear notice in writing. Clause 9(b)(ii) lays down that a workman guilty of gross misconduct shall be discharged with immediate effect on the production of

a certificate by the Manager after proper in tion to the effect that he deserves instant d The workman so discharged shall have his! appeal to the Managing Director and a omissions mentioned in sub-clauses (1) to 11 clause 9(a) shall be treated as misconduct 9(c) provides that no order of dismissal, made unless the workman is informed in wi the alleged misconduct and is given an uppx to explain the circumstances alleged 4841 and that the approval of the Managing Dir. required in every case of dismissal and, circumstances appear to warrant it, the M Director may institute independent enquity dealing with charges against a workman 9(e) provides that in awarding punishment un standing orders, the Managing Director will u account the gravity of the misconduct, the record, if any, of the workman and an extenuating or aggravating circumstances the exist and that a copy of the order passed Managing Director shall be supplied to the man concerned. The learned lawyer for the had submitted that inasmuch as a month's clear in writing had not been given in the prese and the workman had been instantly dismin also inasmuch as there has been no gro conduct on the part of the workman, the ordismissal passed by the Managing Director need to be illegal and in contravention a standing orders themselves. At this stage, it possible to say either way whether there h. gross misconduct or not, because this questi have to be decided on the basis of e provided of course in the domestic enqu conclusion had been arrived at on this poin learned lawyer for the Company argued that was misconduct on the part of the working had been found guilty in the domestic enu the charges of negligence and habitual neg and therefore the management is entitled to the workman under clause 9(a)(ix) of the c standing orders. As I understand the lawyer, he did not urge that the charges against the workman amounted to gross miss for which he was liable to instant dismiss course, the question whether a particular miss is a grave misconduct or not would depend facts and circumstances of the particular ca this stage, it is necessary to refer to the order Managing Director, dated 14th December 196 C-1). It has been stated, inter alia, th Managing Director agrees with the findings Enquiring Officer that the charges of net work and habitual negligence in the past ha proved and that such misconduct is not cor with discipline and that the workman Dhara is guilty of the charges. It is further stated that in view of the past instances of mist involving habitual negligence which has been the Managing Director took this as an aggr factor in support of the punishment of dism recommended by the Enquiring Officer. This was communicated to Dharam Nath by Fat the Factory Manager, Behala. It would th appear that the Managing Director did not! to dismiss Dharam Nath on the ground that I Nath was guilty of gross misconduct. It apr me that the order of dismissal passed l

rector is in clear violation of the certifor the Company had argued that the lor une company man argued that the torders cannot be regarded to be exhaustive is connection had referred me to the ruling in 1961 (II) L.L.J., 644 (Bharat Sugar Milis a Singh). In that case, their Lordships of Jai Singn). In that case, their Lordships of the Court had held--"Go-slow" is a serious misconduct, though this has not been speciade a misconduct under the standing orders. see that the ruling referred to above is in the facts and circumstances of the both for misconduct and for gross misand there is the provision in this regard in ined standing orders of the Company. It and down there that it gross misconduct is availed a workman, and if a certificate is after proper investigation by the Manage: Feet that the workman deserves instant dishe might be discharged with immediate at where there is only misconduct, the n is liable to be discharged after giving one that notice in writing. In the context of ovisions it cannot be urged that the provithe standing orders is not exhaustive in the ase The order was passed on 14th Decem-and took effect from 16th December 1963 is also no requisite certificate by the Therefore, at best there could be dis-Therefore, it appears to me that the Jumissal of Dharam Nath is illegal, as it stravesed the provisions of the certified gorders of the Company.

searned lawyer appearing for the Union had and that there was no charge that the o Dharam Nath is subversive of discipline. it there was no evidence at the domestic of the alleged conduct which is said to be we of discipline. It was contended that nothing to show that the Managing Director have passed the order of dismissal if only brence and the habitual negligence had been 't was further contended that under the anders the workman had a right of appeal Monoging Director and that he has been the right of appeal, because the order tool was passed not by the Manager, but oy Tarpho Director. Regarding the first conthe charge-sheet (Ext. R) which was given Factory Manager (O.P.W. 3) says that Nath is in the habit of neglect of duty and fore charged with habitual negligence and subversive of discipline which constitute misconduct. The charge-sheet therefore hat the habitual negligence is said to amount conduct subversive of discipline. It appears hat there is no separate charge regarding iduct subversive of discipline and that the hibitual negligence had been regarded to be subversive of discipline. The evidence has given before the domestic enquiry, which discuss later, is with regard to the alleged of work and alleged habitual negligence. te is no specific evidence of any separate which can be said to be conduct subversive pline The learned lawyer for the Company, derstand him, did not urge that there was my charge for separate misconduct which

was regarded to be subversive of discipline, but even though there is no separate charge for any alleged separate conduct which is said to be subversive of discipline, I do not agree with the learned lawyer appearing for the Union that any separate order might have been passed by the Managing Director if it became clear to him that there is no separate charge for any separate misconduct which can be said to be subversive of discipline. The first contention therefore is overruled.

With regard to the next contention, I do not think that the Managing Director who is the highest authority in the Company cannot pass the order for dismissal. It is true that there is the provision of right or appeal to the Managing Director, but such right only exists where some other authority who is below in rank to the Managing Director passes the order of dismissal. The provision of the standing orders does not apply whether the highest authority of the Company passes the order of dismissal The learned lawyer for the Company had submitted that there could be an appeal to the Board of Directors against the order passed by the Managing Director dismissing a particular workman. I do not agree with this contention of the learned lawyer for the Company. The right of appeal must be provided quite clearly. The standing orders do not provide any right of appeal to the Board of Directors where the initial order of dismissal is passed by the Managing Director himself, who, according to the evidence of the Factory Manager, is the highest authority of the Company I have therefore come to the conclusion that the order of dismissal cannot be challenged on the two grounds which I have mentioned above.

It was next contended by the learned lawyer for the workman that there have been no fair enquiry, inasmuch as the principles of natural justice have been violated, that the findings of the Enquiring Officer are perverse and that the punishment is grossly out of proportion to the nature of the offence Unless of course these contentions are upheld, the Tribunal would not be entitled to consider the question whether the misconduct alleged against the workman had really been proved by reliable evidence.

I shall first of all discuss the question whether there has been a fair enquiry or whether the principles of natural justice had been violated at the domestic enquiry. The learned lawyer for the Union had areued that the charges which had ocen preferred are too vague for the workman to answer. I do not think that this contention of the learned lawyer for the workman can be accepted. In the written statement filed by the Union there is no allegation that the charges preferred are vague, and that the workman had been prejudiced by the enquiry. Apart from this, the charge-sheet (Ext. R) contains full details regarding the alleged misconducts of the workman Dharam Nath. It has been stated that the workman had booked on 30th April 1963 the consignment C/Note R2743, dated 30th April 1963, of Air Assam Ex-Calcutta to Jorehat, and had not collected the C/Note from the above Company till 10th July 1963, and that one B/L, dated 29th May 1963, of Karimganj and B/Ls, dated 31st May 1963, of Agartolla were lying undelivered since 29th May 1963 and 31st May 1963 at R.S.N. Co.'s office and the workman had only collected the bills of

lading on 18th June 1963. Pausing here for a moment, the charges mean that the workman had delayed the collection of relevant bills of lading from R.S.N. Co.'s office and from Air Assam. It is also stated in the charge that the workman was found guilty of the same nature of charges on previous occasions and loss in the shape of demurrage had also been recovered from his wages. Thereafter, details of the previous misconducts had been given and it is said that on 2nd August 1901, an order was issued for recovery of Rs. 7.40 aP. from his wages for not deliberately taking delivery of a refused consignment from Howrah and that there was delay in collecting R/R No. 329337, dated 12th July 1961, in respect of goods booked to Asansol and R R No. 863814, dated 28th June 1961, and that the demurrage charges of Rs. 3.78 nP. and .75 nP. had been recovered from his wages. Lastly, it is said that the workman is in the habit of neglecting his duty and therefore he is charged with habitual negligence and conduct subversive of discipline which constitute major misconduct. The reply (Ext. S) shows, inter alia, that the workman stated that he only knows his mother tongue Hindi and can hardly understand other languages, that he has to collect challan from his memories in most of the cases, that the business of the Company requires the collection of 25 to 40 challans by the challan collector and that previously four persons were employed for this work, but at present there are only two persons employed, and that even out of these two persons one of them was on leave at the relevant point of time. It is further stated in the reply that between 2nd August 1961 and 29th May 1963, i.e., for about two years, he had to deal few hundreds of challans and the Company has been able to find out only four alleged lapses, that is hardly fair to link up the alleged two earlier lapses with the alleged present lapses to make out a charge of habitual negligence, that it is also not fair that after punishment regarding the alleged two previous lapses, there could be again any charge, that the workman had disobeyed any order and therefore there was conduct subversive of discipline and that before the charge-sheet, his attention was not drawn to the alleged lapses on 30th April 1963 and 29th May 1963 and if that have been done, he would have certainly rectified the lapse. Regarding the two present lapses, the workman further states that he had received the memos of the Managing Director, dated 21st June 1963 and 15th July 1963. and had given his replies on 28th June 1963 and 18th July 1963, and that there was no further communication by the Company giving rise to the presumption that the explanations submitted were deemed to be satisfactory by the Company. I do not think it can be said having regard to the reply of the workman which I have mentioned above that the charges were vague. The learned lawyer for the workman submitted that in the charge itself, it is not stated when the workman should have collected the bills of lading from Air Assam and from R.S.N. Co.'s office. Some evidence has been given before me on this point that is to say the point when normally the bills of lading are to be collected by the worker, but I do not think at this stage I can refer to them. I shall only refer to them if it is found that the enquiry proceedings and the findings vitiated on the grounds alleged. At this stage, I would only shortly refer to the preliminary enquiry

reierred to in the reply by the charge-sheet. Exhibits G and G-1 are memos, dated 15th July 1963 and 2-1st memos, dated 15th july 1705 and 21st july which the relevant particulars which at mentioned above had been mentioned a Managing Director, and the workman is asked to explain the reason for delay in a the bills of lading. The reply of the work those memos had been marked Exts. J and far as the consumment booked with Andrews the consumment belong the consumment belong the consumment belong the consum far as the consignment booked with Air Ai concerned, the workman stated that he h to collect the bill of lading due to heavy of work in due time through mistake, and other workman-Deo Narayan was on that time. The bill of lading from An An been collected on 10th July 1963, though it signment was booked on 30th April 1963 as the other bills of lading are concerned to be taken delivery of from R.S.N. Co so workman stated that he had gone to the 4th June 1963 and 10th June 1963 and know that the bills had not yet reached and from which they are taken delivery at 18th June 1963 the workman again enquire the bills of lading and got them and had a these bills of lading at the head office in what I have stated above, I do not think: said that the workman did not underst purport or the charges against him which said to be vague, and that therefore, the had been prejudicated. This contention learned lawyer therefore is overruled.

I shall now turn to discuss the question the finding of the enquiring officer can be to be perverse. Before I discuss this quest necessary to refer to the findings of the officer and also the evidence which had bee ed by him. On behalf of the managen Samarendra Nath Sen who is the Factor at Behala and Shri Sumanta Kumar Bish examined on 6th September 1963 and 14th ber 1963. Shri Sen had been cross-exam Shri Biswas was not cross-examined at all Pattyanayak who admittedly appeared on the workman at the time of the domestic Shri Sen had, inter alia, stated that some t years previously, four persons used to we booking section as there were booking it at that time and they were sometimes surplus durwan in the matter of collection. He had further stated that besides Dhar only Deonarayan was the other workman from 30th April 1963 to 10th July 1963, narayan was granted leave for 10 days after from Dharam Nath if he would be able to with the work alone and after he agreed and that there were two previous lapses Nath in 1961. Lastly it is said by him th the negligence and default of Dharam Company had suffered loss inasmuch as been loss of reputation and also loss of busi the time of cross-examination by Shri Pa Shri Sen had said about the duties of Dha and Deonarayan, about the extra payments made to Dharam Nath, about the persons been previously employed in the booking q about the checking after the submission of Dharam Nath and Deonarayan regarding

appear that there has been no cross-examithe question of leave for a short period to Deonarayan and also about the loss of and reputation due to the alleged neglect ence of Dharam Nath. Shri Biswas had quiries at Jagannath Ghat regarding the obtaining the bills of lading. His evidence the goods are left for booking, a Ghat such and the bills of lading are delivered out or tive days afterwards on showing the Ss. His further evidence is that only the nemo or Ghat pass appears to have been on 22nd July 1963 by Deonarayan. As earlier, there has been no cross-examina-Snri Biswas In fact, the cross-examination erred but the right of cross-examination to was not exercised at all at the time of proceedings. On behalf of the workman, bit Khan, Lakhan Mondal, Deonarayan, Hare ign and Dharam Nath himself had been The evidence of these persons chiefty the nature of work, to the number of who were previously employed and to the the workload. Incidentally it may be that Deonarayan had said that the bills s are usually obtained after 8 or 10 or 15 the time of booking of the goods. The n did not examine Jatin Das and Hare igh who appear to be cited as witnesses on the workman Now the finding of the is officer is that the plea of Dharam Nath to overloading of work he sometimes railed I to ms duties properly, cannot be accepted. tow is the principal question which the dea of overloading of work cannot be I I do not think it can be said that there intely no evidence at all from which the og officer could have come to the conclusion e plea of Dharam. Nath cannot be accepted. tally I would point out that Dharam Nath h working for at least two years and presumid collected the bills of lading from the it places of booking within reasonable time. I further point out that so far as the consignooked by Air Assam is concerned, the pleav pressure of work and the absence of leave tarayan can hardly be accepted. Deonarayan on leave for about 6/7 days towards the April 1963 and beginning of May 1963. The ment was booked on 30th April 1963 and the lading was not collected earlier than 10th 363 So far as the bills of lading of Karimad Agartolla are concerned there is of course idence of Dharam Nath himself that he had n 4th June 1963 and 10th/11th June 1963 and stually collected the bill on 18th June 1963. ing the consignment booked to Karimgunj. the evidence of Sumanta Biswas that on at Jaggernath Ghat he had found that n Nath did not at all go for the purpose of ing the bills. The learned lawyer for the lan had pointed out that at the time of domesquiry, the counter clerk of the R.S.N. & Co. ot examined before the enquiring officer. This course true. But it appears to me that the ing officer was satisfied on the basis of evid-Sumanta Biswas who was not cross-exathat the allegation of Dharam Nath going \* purpose of collecting the bills at the office of the R.S.N. Co. cannot be accepted. It is not for me to say whether that conclusion is correct or not. It was pointed out to me that the enquiring officer had relied on the letter issued by R.S.N. Co's office which has been marked Ext. B-1 in this case. It is quite true that the letter contains the statements of some officer of R.S.N. Co. that the bills of lading very often lie undelivered and are not collected by the C. K. Sen Co. Pvt. Ltd. till several reminders are issued. This piece of evidence, however, appears to corroborate the evidence of Sumanta Biswas and is not the sole basis for finding that Dharam Nath did not go on 4th June 1963 and 10th/11th June 1963 for collecting the bills. It appears to me that the andings cannot be challenged on the grounds now alleged. The learned lawyer appearing for the workman next argued that there could be any unding regarding habitual negligence, even assuming that there had been delay in collecting the bills of lading by Dharam Nath as stated by the Company. in this connection the learned lawyer had referred me to the ruling reported in 1961 (II), L.L.J., 117 (Andhra Scientific Co. Ltd., vs. Shesha Giri Rac). in that case, it was held by their Lordships of the Surreme Court that before a person could be said to be guilty of habitual negligence, it has to be snown that he has been guilty of negligence on several occasions so as to show that this is his habit and that the negligence on one occasion is not properly arranging and labelling of stores cannot be considered to be habitual negligence, even though this continued for several months. There it was found that the officer neglected to properly arrange and label the stores and only offered to do so and did part of the work after being reminded more than once. The negligence resulted in loss of some goods, even then it was held that the officer was not habitual negligent. It appears to me that there must be a course of conduct extending for a reasonable long period in order to show that the workman is habitual negligent in discharging his duties. I do not think that the two instances of alleged neglect in taking delivery in time of the bills of lading from the Air Assam and the R.S.N. Co.'s office can read to a reasonable inference of habitual negligence on the part of the workman Dharam Nath. The learned lawyer for the Company had submitted that there were at least three instances in 1963 showing the negligence of Dharam Nath in collecting the bills of lading. These instances have been found by the enquiring officer and as I had said above, it is not for me to decide for myself whether there were really these three instances of default or negligence, but even assuming that there had been some delay m collecting the bills of lading, I do not think it may reasonably be inferred that those instances show the habitual negligence on the part of the workman. The learned lawyer for the Company next urged that even if it be regarded that those instances are not sufficient for the purpose of inferiing habitual neglect on the part of the workman, there were the two previous instances in 1961. I shall presently discuss those two previous alleged instances, but before I do so, I would point out that there was a time gap of about two years between those two previous alleged instances, and the present instances of default or negligence. I do not see how it can be said that with the time gap of about two years, the previous instances and the present instances of negligence can be regarded to

be due to the habit on the part of the workman. It may also be stated here that this fairly long time gap has been overlooked by the enquiring officer (O.P.W. 2). These alleged previous instances have not been very seriously disputed by the workman himself at the time of enquiry, or by the learned lawyer for the workman before me. The learned lawyer for the workman, however, submitted that those two alleged previous instances cannot be regarded to be delay in collecting the bills of lading for which there was a domestic enquiry. Now, the tirst item relates to the delay in collecting certain R/R, dated 12th July 1961, in respect of goods booked to Asansol. The extent of delay, however, does not appear from the evidence adduced. What I have said above regarding the first item also applies to the other R/R, dated 28th June 1961. It would appear, however, that certain demurrage charges which I have mentioned above had been recovered from the wages of the workman Dharam Nath, as Dharam Nath does not appear to have made any complaint regarding the deduction from his wages. I do not think it is necessary to find out to the extent of delay in collecting the two R/Rs. I will assume that there had been some delay in collecting the RIRs. Incidentally, it may be pointed out that I do not accept the argument of the learned lawyer for the workman that the delay in collecting the R Rs is not the same kind of delay as the delay in collecting the bills of lading. But I do not see how the deduction could really have been made from the wages of the workman. The learned lawyer for the Company had referred me to section 7(2)(c) of the Payment of Wages Act, 1936. It is provided therein that there could be deduction from the wages for damage to or loss of goods expressly entrusted to the employed person for custody, or for loss of money for which he is required to account, where such damage or loss is directly attributable to his neglect or default. The learned lawyer at first submitted that deductions could be made under the first half of section 7(2)(c) of the Payment of Wages Act, 1936. When I pointed out that the goods made over to the work-man for the purpose of booking cannot be regarded to be goods expressly entrusted to the employed person for custody, the Jearned lawyer for the Company gave up that contention. He, however, relied on the second part of that section. It appears to me that second part of that section is also not applicable, because it says that there must be loss of money which the workman is required to account. I do not think it could be said that the workman was accountable for loss of money. I also do not think that the loss of money in the shape of domurrage charges can be said to be directly attributable to the alleged neglect or default. In this connection, reference may be made to section 10 of the Payment of Wages Act. It has been provided therein that the deductions under that section shall not exceed the amount of damage or loss caused to the employer by the neglect or default of the employed person and shall not be made until the employed person has been given an opportunity of showing cause against the deduction, or otherwise than in accordance with such procedure as may be precipited for the making of such deductions. It is further provided that all such deductions and realisations shall be recorded in a register to be kept by the person responsible for the payment of wages

under section 3 in such form as may be pa The register has not been put in and the rule cribed in the procedure has also not be before me. The rules were presumably under section 26(3)(f) of the Act. In the case, it is not necessary for me to pursue the any further. It would be sufficient to state am not satisfied from the evidence before those deductions were lawfully made, by assuming there was some default or neglige the part of the workman in collecting to mentioned above, I do not see how these is instances can be tacked on to the three instances so as to lead to a reasonable in that the workman is guilty of habitual nog As a have mentioned above, there is the in for about two years. At best, these instan isolated instances of alleged negligence on a of the workman. It appears to me therein the finding of the enquiring officer that the man is guilty of habitual negligence is a p finding. I shall later on discuss the o whether the evidence adduced before me in cient for the purpose of concluding habitua, gence on the part of the workman. At this I would only point out that there is some dif between the model standing orders printed B K. Mukherjee's book on Laws of Industri. ployment, 1964-Edition and the certified st orders of the Company. In the model storders, it has been provided, inter alia, at p. that negligence or habitual neglect of work 1 conduct, and it has been, inter alia, provide page 52 that no order of dismissal shall be unless the workman concerned is informed in ing of the alleged misconduct and given at tunity to explain the circumstances alleged? him and to adduce evidence, if any, in his a at an enquiry to be held for this purpose, at the workman shall have the option of has fellow workman of the same establishme represent him at the enquiry. In the certified ing orders of the Company as I have ment above, it has been, inter alia, provided that he negligence a neglect of work is a misconda which the workman is liable to be dismised vided of course the misconduct is proved enquiry. The learned lawyer for the U." submitted that though there was some diffibetween the model standing orders and the at standing orders, the words used meaning plant the same thing. As a matter of gramatics struction, I do not think that the words us two orders can be regarded to be identical. not, however, pursue this point, because the man himself was charged with habitual next I have already discussed the question was ' constitute habitual negligence and I need with the same. In the evidence adduced being has been said that usually bill of lading bill made over to the office within 10/15 days of booking (vide evidence of O.P.W. 3). OPW given evidence before the enquiring officer. M not say then what is the usual time for making the bill of lading after collection to the char the time of cross-examination O.P.W. 3 hat 4 that there are two clerks whose duty is to had whether the bills of lading are received withm or not and those clerks demand the bills of b from the workman, if they are not received

lis turther evidence is that the volume of of the Company had increased somewhat m what it was in 1959, 1960 and 1961, and m what volume of business had increased and 1964. It is also stated by him that no as submitted to him by any clerk regarding made by Dharam Nath in giving the bills g, that there is nothing in writing regarding une for getting the bills of lading, but of lading are received in about twelve days at the maximum number of days is 15 from he of booking. O.P.W. 4 had only mentioned the procedure regarding booking and regardobtaining of bill of lading. He has added ormally the bills of lading are obtained 5/7 days from the date of preparation, that bills of lading are sent after some delay, the complain to them regarding the delay in ng the goods and that then they had to pay rage charges which are payable by the parties, delay has occurred due to the delay in g the bills of lading. O.P.W. 4 had admitted is-examination that he had no direct knowegarding what had happened in the Ghat on occasions mentioned in the Charge-sheet, that is of lading are prepared within 3/1 Jays he time of booking and are available imme-after the preparation of the bills of lading, at there is no written order either of the mg Director, or the Factory Manager to pay age charges which are paid by the parties, re are verbal orders. He had added that if valetter from any party intimating the delay iving the bill of lading, the letter is taken to maging Director who passes a written order ment of demurrage charges by them. These orders of the different letters by the Managector had not been produced. O.P.W. 4 'nad ited that without consulting the office record, not say if in these three cases relating to the luct of Dharam Nath, the Managing Director sed written order for payment of the deniurarges by them. To my question this witness that the dates when the bills of lading are late entered in a khata by himself and netimes he gets the bills of lading within a sending the invoices to the factory for the 1 of goods, and sometimes he gets the bills g after about a month. O.P.W. 5 has given regarding the making over the bill of the Ghat. I do not think, excepting regardprocedure for making over the oill of lading That, his evidence throws with the light on stion of delay. Admittedly, there are two clerks including O.P.W. 5. O.P.W. 5 does when Dharam Nath actually went to him amed the delivery of bill of lading. I would nt out that the letter (Ext. B-1) only relates Karımgunj consignment, and not the other nent to Agartolla. There is also no evidtarding the consignment booked by Air Now, if bills of lading are received someter a month, then there is practically no far as the consignments to Karımgunj and d are concerned. So far as Air Assam cont is concerned, there no doubt appears to delay but there is the evidence to show some days, Dharam Nath had to work alone the volume of business had increased in i 1964 from the volume of business in the

previous years. There might at best be some delay in collecting the bills of lading from Air Assam, but I do not think the charge of resligence, so far as the bills of lading of the other consignment are concerned, had been proved by any cogent evidence. But even supposing there was some regligence on the part of Dharam Nath in collecting the bills of lading, I do not think it can be said that there is really any cogent evidence regarding habitual negligence on the part of the workman. The charge of habitual negligence therefore has not been substantiated. One cannot possibly know what would have been the order of the Managing Director if the report showed that there was no cogent evidence regarding habitual negligence. It also appears to me that the Managing Director and also the enquiring officer had overlooked that Dharam Nath had to collect various bills of lading in course of his work and is not conversant with the English language. It is, of course, true that he appears to have discharged his duties satisfactorily so far as the other consignments are concerned. At best, there had been only occasional detaults on his part in collecting the bills of lading early. With regard to the Karimgunj and Agartolla consignments, there is, of course, no corroborative evidence to the evidence of P.W. 3 Dharam Nath that he had tried to collect the bills of lading on 4th June 1963 and 10th/11th June 1963. But even then the tailure to collect may be due to the lapse of memory and partly due to the increase in volume of work. The conclusion therefore is that the charge of habitual negligence has also not been proved before me.

With regard to the contention whether the punishment is so unconscionable or so grossly out of proportion to the nature of onence that the Iribunal may be able to draw an interence of victimisation merely from the punishment inflicted, it appears to me that in the facts and circumstances of the present case, the punishment of dismissal must be regarded to be so unconscionable or so grossly out of proportion to the nature of the offence that the inference of victimisation may be legitimately drawn. I have already pointed out that the charge of habitual negligence had not been proved either before the enquiring officer or before me. At list, there were some isolated instances of neglect or delay in collecting the bills of lading. According to the standing orders of the Company the workman could be instantly dismissed for gross misconduct. The Company did not seek to terminate the services of the employee after giving a month's clear notice in writing as provided under the standing orders. There is also some evidence that Dharam Nath had participated in Union activity and is a founder member of the Union of workmen and that a charter of demands was given to the Company sometime in 1961 (vide evidence of P.W. 1 and the evidence of P.W. 3). The learned lawyer appearing for the Company submitted that the application to the Registrar of Trade Unions for the purpose of registration which is alleged to have signed by Dharam Nath had not been proved. This is true, but there is no cogent reason for not accepting the evidence of P.W.s. I and 3. There is no dispute that there was some strike for about three months in 1962. In the circumstances, it appears to me that the conclusion regarding victimisation legitimately be drawn.

I have therefore come to the conclusion that the dismissal of Shri Dharam Nath is not justified and that he is entitled to be reinstated from 16th December 1963, i.e., to say from the date of dismissal with full wages for the period of forced unemployment till the date of his reinstatement. The Company is directed to reinstate the workman Shri Dharam Nath Mahato in service and to pay him tull back wages for the period of his forced unemployment, i.e., from 18th December 1963 till the date he is reinstated in service within a month of the publication of the award in the Official Gazette. There would be continuity of service of Shri Dharam Nath under the Company. This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU, Judge, Sixth Industrial Tribunal. 16-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

The

Calcutta



# Gazette

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THURSDAY, MARCH 18, 1965

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### PART IC-Awards by Industrial Tribunals and Consumer Price Index

### GOVERNMENT OF WEST BENGAL

### LABOUR DEPARTMENT

### **ORDERS**

i.R IR/10L-20/64.— 26th February 1965. under the Government of West Bengal, partment, Order No. 2250-I.R./IR/10L-2d the 18th June 1964, the industrial stween Messrs. Indian Iron & Steel Co. Works, P.O. Kulti, district Burdwan, and men represented by the United Iron & ers' Union, Kendwa Road, P.O. Kulti, dwan, regarding the issues mentioned in ider being a matter specified in the idule to the Industrial Disputes Act, 1947 47), was referred for adjudication to the strail Tribunal;

reas the said Sixth Industrial Tribunal ted to the State Government its award i industrial dispute;

erefore, in pursuance of the provisions 17 of the Industrial Disputes Act, 1947 347), the Governor is pleased hereby to 3 said award as shown in the annexure

### **ANNEXURE**

atter of an industrial dispute between Indian Iron and Steel Co. Ltd., Kulti

Works, P.O. Kulti, district Burdwan, and their workmen represented by the United Iron and Steel Workers' Union, Kendwa Road, P.O. Kulti, district Burdwan. (Case No. VIII-166/64.)

# BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri P. BASU, Bar-at-law, Judge.

### Appearances:

For the Company: Shri M. N. Sen, Counsel, with Shri Lenin Roy, Advocate, instructed by Shri B. B. Ghose, Advocate of Messrs. Fowler & Co., Solicitors.

For the Union: Shri D. L. Sen Gupta, Advocate, instructed by Shri Nitish Sett, Joint Secretary of the Union.

The Government of West Bengal by Order No. 2250-I.R./IR/10L-20/64, dated the 18th June 1964, had referred the following issue regarding the industrial dispute between Messrs. Indian Iron and Steel Co., Ltd., Kulti Works, and their workmen represented by the United Iron and Steel Workers' Union, Kendwa Road, P.O. Kulti, to this Tribunal for adjudication.

#### Issue

Whether the termination of employment of Shri Radhamohon, T. No. ZE/50, Light Castings Department, is justified? What relief, if any, is he entitled to?

#### **AWARD**

After service of notice, the Joint Secretary, United Iron and Steel Workers' Union, P.O. Kulti, on behalf of the workmen had filed a written statement, and the employer had also filed its written statement. In the written statement submitted on behalf of the workman, it has been stated that Radhamohon, whose former Ticket No. was ZE/47 and whose latter Ticket No. was ZE/50, was appointed by the Company on 23rd March 1934, that there is a system of recording the age at the time of appointment on the basis of recognised certificates and that at the time of appointment Radhamohon had proved his age by producing two certificates of the Department of Public Instructions, United Provinces, one of May 1928 and the other of July 1929. It is further stated that the birthday mentioned in those certificates is lst of February 1912 and that as the retiring age of the Company is 60 years, Radhamohon was to retire only after February 1972. After coming to know that the Company was going to retire him forcibly by the end of 1961 Radhamohon who was an active worker of the Union had written a letter to the Company on 21st February 1961 to inform him regarding the actual age recorded in the Company's Register, but no reply was given to that letter. Later on, the Company was told by other letters that Radhamohon had not completed the age of 60 years, but the Company did not take any notice of the letters sent in September and November 1961. The copies of those letters were also sent to the Assistant Labour Commission, Asansol, and the Union also wrote the letter, dated 6th November 1961, to him. Subsequently on 17th November 1961, the Company wrote to Radhamohon saying that his age has been determined by the Medical Board, Burnpur, on 5th December 1950 and that in the circumstances Radhamohon could not be sent to another Medical Board for determination of his age. Subsequently, the matter was taken up by the Assistant Labour Com-missioner, Asansol, and Shri N. Chatterjee, Labour Officer, Asansol, wrote a letter on 13th October 1961 to the Company directing it to explain the position regarding the certificates issued by the Department of Public Instructions, United Province, and the Company on 4th December 1961 gave an evasive reply. Thereafter, by the letter, date 1 22nd May 1962, the Labour Officer, Asansol, advised the Union to send Radhamohon with the original certificates which were actually produced on 28th May 1962. Both the Labour Officer, Asansol, and the Assistant Labour Commissioner, Asansol, were satisfied as to the authenticity of the certificates and the age recorded therein, and accordingly, Radhamohon on 12th June 1962 wrote a letter to the Deputy General Manager of the Company according to the instruction of the Assistant Labour Commissioner, Asansol, for reconsideration of the matter of reinstatement. The Company then on 3rd August 1962 wrote a letter to the Assistant Labour Commissioner, Asansol, stating that Radhamohon had failed to produce his educational certificates in time and offering three years' more service, provided he is considered fit by the Medical Officer-in-Charge (Kulti)) to work for the said period. Without prejudice to the contentions of Radhamohon and the limited in said the limited in motion was medically examined in San and was found fit for work, and accome Company had allowed Radhamohon to duty on 2nd September 1962. The Come ever, in utter disregard of their own in ultimately terminated the services of with effect from 3rd September 1963 one year's service, and without any non declaration by the Medical Officer that he was unfit for work. Thereafter, the the matter with the Assistant Labour (a Asansol, and wrote the letter, dated 1963, and reopened the whole matte reinstatement from 5th December 1961, wages and also challenged the terminality on 3rd September 1963. Thereafter, on were issued by the Labour Officer, Addition Company without withdrawing the ordenation of service, by its letter, dated 1963, stated that the Medical Officer nugation to examine again Radhamohon. As the that the Company will prevail upon the Officer to have an adverse report against R and as there was nothing against Radi warrant tresh medical test, the Union adv mohon not to submit himself for further: Thereafter the letters, dated 27th Octob 24th November 1963, were written by the the Assistant Labour Commissioner, Asansa conciliation had failed. Thereafter, the rest made by the Government to the Tribunation tion. It is prayed that the termination of a Radhamohon with effect from 5th Decembel well as with effect from 3rd September 1961; held to be unjustified, mala fide, illegal and victimisation and/or unfair labour practical Radhamohon might be reinstated with hill be including bonus and all allowances since 5th hi 1961, less what has been paid and Radhamoia be granted continuity of service.

The employer in the written statement by that it employs about 9,071 employees and has the reasonable degree of stability, that at the appointment of Radhamohon there was not recording the age of the workmen in the sem cards and no evidence of age was called it produced by Radhamohon and that Radham actually appointed under the Company on 3 1964. It is not disputed that the retiring. workmen of the Company is 60 years, but it that Radhamohon's service was terminated reached the age of 60 years on the bass of the Medical Board which found Ra thums aged 49 years on 5th December 1950. 1ht further admits that it received several let Radhamohon and alleges that by its letter. November 1961, written to Radhaniohon Company had intimated that the age of Ra had been determined by the Medical Board on 5th December 1950 and Radhamohor retire with effect from 5th December 1 position was also explained by the letter. December 1961, to the Assistant Labour sioner, Asansol. It is further alleged that pany by its letter, dated 3rd August 1961 to the Assistant Labour Commissioner, Aus stated that as per the standing orders of the pany (as consented to by the Union). Radhamohon had duly determined by the

on 5th December 1950 and he did not demur on the age so determined by production of the certificates, and it was not possible for the ny to send Radhamohon for Medical examinany to sent age over again. By tter, the Company offered, as a special case, ppointment to Radhamohon for a period of ears, provided he was considered fit by the Officer-in-Charge (Kulti) to work for the riod. This offer was accepted by the Union, workmen submitted himself to medical exam on 30th August 1962 and the Medical had found him fit for employment for one only and directed that Radhamohon r for further medical examination after one After the lapse of one year, Radhamohon was ed to appear for further medical examination tters were written in this regard on 8th August to the Works Manager and 31st August 1963 Light Casting Manager, but Radhamohon did preat for the medical examination. Radhan actually left the services of the Company, vent home of his own accord without following astructions of the Company. The Company, ver, at the request of the Labour Officer, ol, was still prepared to consider the case, led Radhamohon reported on 31st October and was found medically fit. But Radhamohon turned up. It is said that as Radhamohon has oned his service from 3rd September 1963, he entitled to any relief under the terms of the lation, and that Radhamohon cannot claim any natement from 5th December 1961.

#### **Findings**

is admitted on both sides that Radhamohon was loyed by the Company on 23rd March 1934 and Joken No. then was ZE/47, and that then rus the end of the period of his first service, hamohon was occupying the quarters and was paid he daily rate of Rs. 2.31 nP. It is further not uted that after the retirement on 5th December by the Company on the plea that Radhamohon reached the age of 60 years, he was given a fresh untment for a period of three years, provided he lund medically fit and that Radhamohon had ally worked at the daily rate of Rs. 1.87 nP. for year from 3rd September 1962 till 2nd September lt would be convenient to discuss the ence as to what had happened at three different namely, up to 5th December 1961, when hamohon was retired from service from 5th ember 1961 to 3rd December 1962, Radhaon began to work in terms of the fresh antment, and the period after 3rd September

egarding the period up to 5th December 1961, I do think that it is necessary for me to discuss the ence in great detail. There are certain reasons why question of the alleged unlawful and unjustified lination of service of Radhamohon cannot be addred by this Tribunal. In the first place, there by reference by the Government of West Bengal rding the alleged dispute over the alleged illegal forcible termination of Radhamohon's service on December 1961. The jurisdiction of the Tribunal ally immed to the reference, and the Tribunal is linly not entitled to consider any question which

has not actually been referred by the Government of West Bengal to the Tribunal. In the next place, it is admitted that there was some conciliation after the termination of service on the alleged attainment of 60 years by Radhamohon, and that as a result of conciliation there was an agreement to give tresh appointment to Radhamohon for a period of three years, provided he is found medically fit. The concerned workman had also worked admittedly for one year in terms of the fresh appointment. In view of the provisions of section 18(3) of the Industrial Disputes Act, 1947, the terms of the settlement are binding on both the Company and the workman, and also the Union representing the workman. The learned lawyer appearing for the workman, as I understand him, did not dispute that there was a binding conciliation agreement regar industrial dispute after the alleged agreement regarding the wrongful termination on 5th December 1961. He, sought to argue that the Company had broken the conciliation agreement and therefore the dispute including the previous dispute regarding the alleged unlawful termination of service on 5th December 1961 had revived. I do not think this argument can be accepted. If it is actually found that the Company had broken the conciliation agreement, as a result of which Radhamohon was given a fresh appointment by the Company, then the workman would be entitled to such relief as he may be entitled to under the law. The learned lawyer appearing for the workman was unable to refer any ruling which shows that in these circumstances, the whole dispute including the previous dispute which was settled by conciliation agreement revives. Apart from this question, as I have mentioned above, there is no reference for adjudication to this Tribunal regarding the alleged previous dispute for the alleged wrongful termination of service on 5th December 1961. In the circumstances, I do not think it is necessary for me to consider the question as to whether the service of Radhamohon under the Company from 23rd March 1934 had been lawfully terminated or not. However, as the question had been discussed both by the learned Advocate appearing for the workman, and also by the learned Counsel Shri M. M. Sen appearing for the Company, I shall only shortly discuss the evidence. On this point, reliance has been placed on behalf of the Union to the two certificates (Exts. 5 and 6), and also to certain other Radhamohon himself. Regarding Exts. 5 and 6, the learned lawyer was unable to point out to any provision or any statute which requires the date of birth to be noted in the certificates. Presumably the date of birth has been mentioned from the admission register of Radhamohon. Therefore, if there was any mistake or mis-statement on the admission register, the mistake or mis-statement would be carried over to the certificates. The authorities empowered to grant those certificates certainly could not have knowledge regarding the time of birth of Radhamohon. Incidentally I would point out that Radhamohon (P.W. 2) himself does not mention the time of his birth in the evidence. The evidence of Radhamohon also does not show that his father got him admitted in the school from which he passed the examination and had mentioned the time of his birth at the time of admission. It would appear from the ruling reported in A.I.R. 1932, Nagpur, 117 that the entry as to the age in the school register based on the statement of the deceased father is admissible.

In view of what I have stated above. I do not think much reliance can be placed on those two certificates (Exts. 5 and 6). The learned Counsel for the Company had, however, pointed out that those certificates were not produced by Radhamohon at the time of appointment, and hence several years later Radhamohon had to be examined medically for the purpose of determination of his age. Radhamohon has said that he had produced these certificates to Mr. Roose. and then was employed by the Company. Barring the solitary statement of Radhamohon, there is no other evidence. I do not think, in view of the subsequent medical examination on 5th December 1950, the evidence of Radhamohon that he had produced the certificates, can be accepted. It would appear from the evidence of O.P.W. 1 Dr. Banerjee, who was one of the members of the Medical Board, that three doctors constituted the Medical Board and had medically examined various persons for the purpose of determination as to whether those persons had completed 60 years of age or not, and also as to what the ages of the other persons are. Exhibit C is the Group Standing Orders and report of the Medical Board. The learned lawyer for the workman had pointed out containing the important findings had not been produced, and O.P.W. I had said that all the members of the Medical Board did not submit the report jointly or separately. It would appear that Dr. Khanna was the Chairman of the Medical Board and had submitted the report to the Company in terms of Ext. C. I do not think the evidence of O.P.W. 1 and the documentary evidence in Ext. C can be discarded. It is quite clear that no record of age was made so far as Radhamohon was concerned, and hence some 16 years after his appointment, he was medically examined by the Medical Board for the purpose of determination of his age. If really he had those certificates, he could have certainly produced and would have objected to medical examination in 1950. Of course, Radhamohon says that he was not medically examined in 1950, but I do not think his evidence can be accepted. Apart from this, there is no reference to the certificates in the letter of Radhamohon, dated 21st February 1961 (Ext. 7). This letter was written by Radhamohon after he came to know that in the official record, his age has been shown much more than the actual age. Strangely enough, even then he does not mention the certificates from which his correct age would appear. Of course, in the letters, dated 4th November 1961 and 2nd November 1961 (Exts. 7A and 7B), there is a reference to these alleged certificates, but these letters had been written after the receipt of the letter from the Company dated 9th October 1961, presumably regarding the retirement of Radhamohon with effect from 5th December 1961. So far as this period is concerned, it is only necessary to refer to Ext. I wherein the Works Manager had clearly stated that the age has already been determined by the Medical Board, Burnpur, on 5th December 1950, and therefore, there was no question of sending Radhamohon again to Medical Board for examination. I do not see why Radhamohon had offered for fresh medical examination by the Medical Board regarding his age, if he was relying solely on his certificates. It is quite true that the evidence of O.P.W. 1 itself shows that there could have been only very approximate determination of age by the Medical Board. At best, it can be said that there would have been no

determination of real age by the Medical Board and therefore it could not be accepted that R mohon was aged 49 years on 5th December But in view of the fact that the question of alleged wrongful dismissal or discharge of R mohan on 5th December 1961 does not fall consideration. I do not think it is necessal pursue the matter any further.

I shall now turn to discuss the evidence rea what had happened between 5th December 1% 3rd September 1962, when Radhamohon had the fresh appointment. The earliest letter is 4 of the Company to the Assistant Labour missioner, Asansol, dated 3rd August 1962 has been marked Ext. I for the Company and I for the Union. The letter is very important therefore it is necessary to quote the reportion of the letter. After referring to the dated 4th December 1961, the subsequent me of the Assistant Labour Commissioner with Deputy General Manager on 9th May 1962 in 1 of Memo No. 860ASL, dated 27th April 1962, w by the Labour Officer, Asansol, it is stated the July 1950 a standing instruction was a directing all employees to produce certain certain where the workmen disputed the correct state of age, that the details of those standing instru have already been mentioned in the letter, 4th December 1961, that at that time Radham did not represent his case by producing his pa certificates and accordingly his age was detem by the Medical Board in December 1950 like 1 others and that according to that determina Radhamohon was retired from service with a from 5th December 1961. It is further stated it is not the practice to send the employees h the Medical Board for verification of the age to second time and it is not intended to do so regard to this case lest there might be complice and that the difficulties regarding accepting belated certificates might be appreciated. it is stated that at his request and as a special case management is prepared to consider giving Ra mohon a fresh appointment for a period of t years, provided he is considered fit by the Ma Officer-in-Charge (Kulti) to work for the said period of the said period o and that if he is agreeable to this suggestion, Re mohon might be advised to draw his outstand dues after which he should report to the De Labour and Welfare Superintendent (kultiwould do the needful for his fresh appointment would have occasion to refer again to this while discussing the question whether there had termination of employment with effect hom September 1963, and if so whether the terminant legal and valid. Of course, there are the preventers, dated 7th May 1962 (Ext. 4A), 22nd | 1962 (Ext. 11), and 12th June 1962 (Ext. 12). those letters only turn on the question whether education certificates could have been accepted proof of age. The next letter is dated 22nd An 1962; this has been marked Ext. 4B and also Ext. Objection has been raised regarding drawing of outstanding dues before the case of Radhamd could be considered. It was pointed out the Radhamohon drew his outstanding dues, he we have to leave the quarters occupied by him. 25 is stated that if the manufacture of the state is stated that if the management decided to en the service with a clean mind, then the obstacle should not stand in the way. The letter is dated 30th August 1962 (Ext. G).

is an engagement form and has to be taken h another document which is marked hese two documents will have to be referred r on. In Ext. G, there is the endorsement akrabotty (O.P.W. 4) that Radhamohon for engagement for one year and should medical examination after one year again. two thumb impressions, one on the front he other on the reverse side, and there was ute as to whether these thumb impressions a by Radhamohon. It was submitted by I lawyer appearing for the workman that impressions were not given by Radhado not think this submission can be Admittedly Radhamohon was examined Chakraborty on 30-8-62 for the purpose of pp.intment, and therefore, the thumb ions could have been only by Radhamohon. kraborty (O.P.W. 4) also says that the thumb ions were by Radhamohon. It was pointed the learned lawyer for the workman that akrahorty had not been able to identify johon and that the letter to Dr. Chakraborty then produced. The letter, of course, had n produced, but Ext. J contains the reference to the letter which was sent to the at Labour Commissioner, Asansol and which 1 3rd August 1962. Regarding the endorse-Dr Chakrab orty has said in his cross-examinait there is a custom regarding the superd persons that the man is examined for the of finding out whether he is fit for one year Incre is no reference to such a custom in the statement filed by the Company and also no reference to the alleged custom in the of OPW. 2 Shri K. D. Biswas and O.P.W. 3 lasgupta who is the present Manager, it was also pointed out by the learned that it is certainly not possible for O.P.W. 4 whether Radhamohon was really fit for one ervice only. I think that it is not certainly to say that the person examined is fit for r one year only. He can certainly say that or is fit for one year. My attention has not awn to the standing orders of the Company requires that so far as the superannuated are concerned, medical examination is held the purpose of finding out whether that is nt for employment for one year only. I hink this part of evidence of Dr. Chakraborty exepted. It was, of course, suggested by the lawter to O.P.Ws. 3 and 4 that the doctor was declare Radhamohon to be fit for one year accordingly he had made that endorsement This suggestion has been denied. Whatit might be, I am unable to accept the of O.P.W. 4 that he had found Radhamohon for employment for one year only. It is not e of the Company that Radhamohon fell ill not regularly attend to his work after the ippointment Of course, in the report it is stated by Dr. Chakraborty that he is fit gement for one year only and that he should or medical examination after one year again. un to me that even if that was the opinion Medical Officer there is no reliable evidence that Radhamohon was informed that he had

been found fit for one year, and therefore, his service should be for one year in the first instance.

I shall now turn to discuss the evidence as to what had happened after 3rd September 1962 when Radhamohon joined his tresh appointment. The ments Ext. H and H-l have been tendered showing the alleged intimation to Radhamohon for the purpose of fresh medical examination in August 1963. Exhibit II is dated 8th August 1963 and Ext. H-1 is dated 29th August 1963. O.P.W. 2 K. D. Biswas does not appear to have received Ext. H. His evidence is that he had only received the letter, dated 29th August 1963, and threafter he had sent his Supervisor Arun Ghosh to call in Radhamohon and after Radhamohon came, told him that he had to submit himself for medical examination. His further evidence is that Radhamohon refused to submit himself for medical examination, and on the following day, he had written the letter (Ext. E). The learned lawyer aappearing for the workman had pointed out that though Arun Ghosh is still in service, he had not been examined by the Company. This is true, but I do not think there is sufficient reason for not accepting the evidence of O.P.W. 2, specially as he had written the letter Ext. E, dated 31st August 1963, saying that Radhamohon, chipper ZE/50 had expressed his unwillingness to report to the Doctor and taken his extension for another year. It was pointed out that in the written statement, there is the allegation that Radhamohan was sent for twice in August 1963 and the evidence as adduced in this Tribunal shows that he was sent for only once. There is no doubt this discrepancy between the case made out in the written statement and the evidence as adduced before this Tribunal, but I do not think this shows that Radhamohon was not called at all for medical examination and that Radhamohon did not refuse to submit himself for medical examination. Of course, Radhamohon himself says that he was not told by the Company that he should submit himself for fresh medical examination. But even though Radhamohon might have refused to submit himself to medical examination again in 1963, I do not think the Company have terminated his service for the alleged refusal to submit to further medical examination in 1963. Disobedience to lawful order of the Company would certainly amount to misconduct on the part of the workman. The Company, however, did not seek to terminate his service after domestic enquiry into the alleged misconduct of Radhamohon. At this stage I would also point out that in the letter Ext. I, there was no condition that Radhamohon should be examined medically at the end of each year. The only condition there is that Radhamohon would be appointed for a period of three years, provided he is found medically fit at the time of entry into new service. P.W. 1 who is the Loint Secretary of the Union had also said that there is a provision in the standing orders for medical examination at the time of entry into service. There has been no cross-examination on this point by the learned Counsel appearing for the Company. Admittedly Radhamohon had been medically examined at the time of entry into service on 3rd September 1962. There is also the evidence of O.P.W. 2 that the officers are subjected to medical examination each year and that the labourers are medically examined at the time of entering the service and are medically examined subsequently if any dispute arises. It is his further evidence that in case of disobedience of any order, warning is given twice or thrice and thereafter the charge-sheet is issued, and that there is a provision for giving 10 days' notice if a man has worked for one year. Of course, he had stated that he could not allow Radhamohon to work unless he got the instruction on that behalf from the Personnel Office regarding the medical fitness of Radhamohon. But he had admitted that there was no letter giving clear direction to him that Radhamohon should not be allowed to work on 3rd September 1963 without the medical certificate showing fitness for work. O.P.W. 3 had said that he cannot remember if it is provided in the standing orders that the doctor has to examine at the time of entry into service. He has further stated that there is nothing in the standing orders or the Works Instructions for the medical examination of workers after the lapse of a year and that he had not found any paper showing that Radhamohon was intimated that he had been made medically fit for one year and that if he did not submit himself for medical examination after the lapse of the year, he cannot continue in the service. It appears to me that so far as the workmen are concerned, they are only examined medically at the time of entering into the service and that there is no provision for yearly examination of workmen to find out if the workmen concerned are still fit for service. Therefore, even if Radhamohon had refused to submit to second medical examination in 1963, he did not contravene any lawful order of the Company. The learned Counsel at first submitted that the question of termination of service of Radhamohon by the Company does not arise, as Radhamohon had himself abandoned the service of the Company at the close of the first year. In this connection the learned Counsel had referred me to the ruling reported in A.I.R. 62, Calcutta, 285 (Bhaskar vs. Nilmoni Nath). It was held in that case that where a servant wilfully absented himself from duty for a long period without giving notice to the employer, he cannot get his pay for that period specially if this absence is referrable to some act of disobedience, that such abstention from duty operates as a voluntary termination of the service of the servant under the master and that no formal order on the part of the master is necessary. In that case, the truck driver refused to drive the truck to Orissa and had absented himself for a period of 6 months. Therefore there was refusal to carry out the lawful order of the master and there was abstention for a fairly lengthy period. In my opinion, this ruling has no application in the facts and circumstances of the present case. Here the evidence shows that though Radhamohon was not allowed to work from 3rd September 1963, he was at Kulti in September 1963 and part of October 1963.

I shall now discuss as to what had happened on 3rd September 1963 when Radhamohon is said to have been not allowed to work. The evidence on this point is the evidence of P.W. 2 Radhamohon. He says that he was called from his work and was told that his services had been terminated, that he enquired as to how he would go out and that when he was given a gate pass for the purpose of going

out of the factory premises. He has further that someone had made an endorsement of the total some the total pass, and thereafter he had gone the line and met P.W. 1 Nitish Babu, and that had something not then began to write something PW. corroborated the evidence of P.W. 2 the September 1963 Radhamohon reported to he was called from his work and was told had been discharged from service. The substantial reason for not accepting this P.Ws. 1 and 2. Apart from this evidence also the letter (Ext. 4C or Ext. 13A) where the letter is that letter, it has been stated that Radi reported for duty on 3rd September 1963. then summarily discharged and that some written on the time card the words was longer required." My attention is also draw learned lawyer for the workman to the gate time card (Ext. 2), and also to the pus Tuesday which corresponds to 3-9-63. This once shows that on 3rd September 1963 Rad had reported for duty. Regarding the ends the learned Counsel at first disputed that the ment was given by someone on behalf of pany, but at the end o fthe argument her conceded that it must have been made by sai on behalf of the Company. I do not think the circumstances mentioned above, g accepted that Radhamohon did not report at all on 3rd September 1963 as contended learned Counsel. On the other hand, it appe me that Radhamohon did report for duti a September 1963 and then was asked to a factory premises at about 9-30 a.m. In the cura ces, I do not think that the argument of the Counsel that Radhamohan had abandoned the from 3rd September 1963 can be accepted. The lawyer appearing for the workman had also me to the ruling reported in 1963 (II), L.L.]. page 642 (Buckingham and Carnatic Co.1 Venkatayya). It was held by their Lordship Supreme Court in that case that under the a. law, an inference that the employee has and or relinquished service is not easily drawn units the length of absence and from other summer circumstances an inference to that effect or mately be drawn and it can be assumed in employee intended to abandon the sense abandonment or relinquishment is alway and of intention, and normally, such an intention be attributed to an employee without evidence in that behalf. In my opinion. In really no evidence of an intention of Radia to abandon the employment. He had got the appointment after the lapse of nearly one was there is absolutely no cogent reason who he's abandon the fresh employment after serving of one year. In fact, the letters (Ext. 4D or dated 21st September 1963), (Ext. 4E or 13C1 27th October 1963) and (Ext. 4F or 13D, date November 1963) show that Radhamohon 1 intended to give up his fresh employment l next contended by the learned Counsel for the Company that eevn if there was no all ment of service by Radhamohon, Radhamohol himself terminated the service by remaining 1 from 3rd September 1963. I do not think argument also can be accepted. There is #

vidence to show that Radhamohon had at did to terminate his service by remaining on the other hand, there is the evidence that he was present on 3rd September 1963. ar from the evidence that Radhamohon to serve for the whole period of three d has been prevented from serving by somebehall of the Company, sometime on 3rd or 1963. The learned Counsel had drawn tion to section 39 of the Indian Contract had submitted that the refusal of Radhato submit to fresh medical examination in ist be regarded to amount to breach of the ion agreement, and therefore the services deemed to have been terminated on the one year from 3rd September 1962. Section ic Indian Contract Act provides that when to contract had refused to perform or himself from performing his promise in its he promise may put an end to the contract, ie has signified, by word or conduct his ene in his continuance. Section 39 speaks ig an end to the contract but it is not case ate definitely that the Company had put an a contract of service of Radhamohon. As ed earlier, the argument was that the of service itself came to an end by the g Radhamohon to submit to fresh medical 110% in 1963. In the circumstances, I do how the learned Counsel can seek the of the provision of section 39 of the Indian Act. Furthermore, the term regarding the edical examination must be shown to be antil and this depends on the proof of n of parties at the time of contract. As I mounted earlier, there is no reliable evidence that there was really any term for medical tion each year. It must also be shown that endant refused to perform the fundamental the contract, the proof of this or the intention at the time of default. I think the Company has succeded in showing : fresh medical examination in the second s a fundamental term of contract of service, 1 Radhamohon had intentionally committed in performing that term of the contract. It to me also that Radhamohon had been ed from doing his work on 3rd September id was told that his service was no longer ! This termination of service of Radha-14 certainly illegal and unjustified. If he had med any lawful order given by his superior he could have certainly been dismissed from proper domestic enquiry. This ilv, had not been done. The provithe standing orders regarding ten days' has also not been complied with. I have e come to the conclusion that Radhamohon ed to be reinstated in his service and he is to tull wages and allowances for the period ed unemployment till his reinstatement.

I direct the Company to reinstate Radhamohon in service to which he was freshly appointed from 3rd September 1962 with continuity of service, and to pay him all wages due within a month of the publication of the award in the official gazette. This is my award.

Dictated and corrected by me.

P. BASU, Judge.

P. BASU, Judge, Sixth Industrial Tribunal. 18-2-1965.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 884-I.R./IR/8L-27(A), 63. — 27th February 1965. —Whereas under the Government of West Bengal, Labour Department, Order No. 4696-I.R./IR/8L-27(A)/63, dated the 21st November 1963, the industrial dispute between Messrs. Shri Ram Silk Mfg. Co. (Proprietor: Hastings Mill Ltd.), P.O. Rishra, Hooghly, and their workmen represented by Shri Ram Silk Manufacturing Mazdoor Union, Gandhi Sarrak, Rishra, Hooghly, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947) was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Shri Ram Silk Mfg. Co. (Proprietor: Hastings Mill Ltd.), P.O. Rishra, Hooghly, and their workmen represented by Shri Ram Silk Manufacturing Mazdoor Union, Gandhi Sarak, Rishra, Hooghly, referred under G.O. No. 4696-I.R./IR/8L-27(A)/63, dated the 21st November 1963. (Case No. VIII-275/63.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge

Appearance:

For the Union: Shri N. R. Roy, Advocate.

For the Company: Shri N. Das Gupta, Advocate, with Shri D. K. Das Gupta, Advocate.

By Order No. 4696-I.R./IR/8L-27(A)/63, dated the 21st November 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Shri Ram Silk Mfg. (Proprietor: Hastings Mill Ltd.), P.O. Rishra, Hooghly, and their workmen represented by Shri Ram Silk Manufacturing Mazdoor Union, Gandhi Sarak, Rishra, Hooghly, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, by Notification Nc. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudciation.

This is a reference under section 10 of the Industrial Disputes Act, 1947, received from the Government of West Bengal in their Labour Department for adjudication of an industrial dispute existing between Shi Ram Silk Mfg. Co. (Proprietor: Hastings Mill Ltd.), P.O. Rishra, Hooghly, (hereinafter be referred to as the Company), and their workmen represented by Shri Ram Silk Manufacturing Mazdoor Union, Gandhi Sarak, Rishra, Hooghly shereinafter be referred to as the Union).

#### Issue

Is the termination of service of Shri Ram Chandra Singh justified? To what relief, if any, is he entitled?

#### AWARD

As usual, immediately after receipt of the reference, notices were issued to the parties for appearance. They appeared and filed their respective written statements.

The short case of the Union is that the Company is a Silk Manufacturing concern. It is owned and managed by Messrs. Hastings Mills Ltd. The concerned workman Shri Ram Chandra Singh is one of the 300 workmen employed by the Concern. That the workmen was an active organiser of the Union and was also the treasurer of the Union. Because of his Trade Unon activities he incurred the displeasure of the Company and in spite of his six years' work, his services were suddenly terminated by the Company on the alleged ground of his absence for more than 10 days without leave or permission. This is a mala fide action on the part of the Company. Hence redress has been sought for.

The Company in its written statement has denied the allegation of mala fide action and unfair labour practice. The Company's case is that it was not known to the Company that Shri Ram Chandra Singh was an active member of the Union. His service was terminated automatically in accordance with the provisions of the Standing Orders as he absented from duty for more than 10 days without permission or authority or leave. He proceeded on one month's leave from 13th May to 12th June 1963 but without taking any further extension of leave he reported for resumption for duty on 1st of July 1963. Therefore, his service was terminated for 10 days' unauthorised absence in accordance with the provisions of the Standing Orders. All other allegations have been denied by the Company.

#### Decision

One witness was examined on either side side of the Union the concerned workman Chandra Singh has given evidence and on of the Company Shri V. S. Maloo, the Manager of the Factory, has deposed. Bo also relied on some documents. Admits workman Shri Ram Chandra Singh was in the Company from 15th September 1958 till of termination of his service by letter, do of June 1963, Ext. A. Exhibit D is the service of the workman. The said workman, on h was granted leave from 13th May 1963 to 1963 on account of his sister's man accordingly a leave-pass. Ext. 1, was 1550k worker by the Manager of the Factory. Ad the workman did not resume his duty on ti of that leave. His case is that after his marriage, the wall of his dwelling hut fell d to heavy rains. So he sent a telegram Company on 12th June 1963 asking for exit the leave by six days. Thereafter he had to further extension of the leave by 10 days ing another telegram on the 21st of lu Company does not admit to have tever telegram from him. Therefore, for his una absence from duty for 10 days from 13th [u the Company terminated his services by dated 24th of June 1963, Ext. F. This is sent to the workman by registered no acknowledgment due but it was not delive want of correct and full address. Exhibit addressed envelope. It appears that thermention of any Post Office. The Service the workman, Ext. D shows that the Post the same as his village Brahmpore. There incomplete and incorrect address, the latermination did not reach the workman whowever, informed about the termination service when he returned from his villa reported for duty in the 1st week of July 19 his service was actually termniated when the was communicated to him for the first tm about 1st of July 1963. It is well settle relationship of employer and employee coul tively be terminated in such a case not me decision of the employer to termina employee's services but by the communica the said decision to the employee, (1962 L.L.J., 498).

Be that as it may, the termination, so effects based on the provisions in the Standing Ext. H. It is provided in clause 9(2) of the ing Orders—

leave desires an extension thereof he apply to the Manager who shall written reply either granting or refus extension of leave to the workman address is available and if such reply to reach him before the erpiry of the originally granted to him.

In the instant case, the leave originally taken workman was due to expire on 12th of June According to the workman, he applied for ear of the leave on 12th of June 1963 and not the first extension was asked for six days on

ba of leave, even if granted, would have the 18th of June 1963. The workman's that he applied for second extension on It is also provided in clause 9(3) of the ders that if the workman remains absent period of leave originally granted or extended, he shall lose his lien on his unless he (a) returns within eight days of the leave and (b) explains to the of the Manager his inability to return expiry of his leave. In case the workis lien on his appointment he shall be be kept on the "badli" list. In clause ten provided the acts and omissions be treated as misconduot. Habitual hout leave or absence without leave for 10 days is a misconduct under clause it is provided in clause 14(e) that no smissal shall be made unless the workned is informed in writing of the alleged and is given an opportunity to explain tances alleged against him. The Standtances alleged against him. further provide for an enquiry after an being given to the workman to explain t In the present case, the Company the services of the workman concerned handra Singh for his over-stayal and for any step as required under clause 9(3) of g Orders, Ext. H. It is also mentioned er of termination of his service that for rised absence for more than 10 days he imself liable for dismissal. In any way, ian was not given any opportunity to conduct. The Company, in all fairness, given the workman such an opportunity case, it was not done. The service of the as hurriedly terminated almost immeer 10 days on the expiry of the leave ranted to him. Not only the workman ed of an opportunity of explaining his t also no consideration was given to the es that might have necessitated his Principles of natural justice require that nity should have been given to the workplaining his conduct. If that explanation have been satisfactory, then there should an enquiry and on the result, of the e Company could have taken action, and proper. Therefore, there was some principles of natural justice. In such a well settled that the whole matter will before the Tribunal and it would have Tribunal to go into the merits of the frer due consideration of the evidence both the parties, it should come to the ing as to the merits of the case. Leave d to the workman from 13th May 1963 une 1963 on account of his sister's ride Ext. 1). That leave expired on 12th According to the workman on 12th he applied for extension of the leave by v sending a telegram. He has produced Fxt. 2) to show despatch of a telegram affarpur D.T.S. on 12th June 1963 but the and the contents of the telegram are not e and except in the oral testimony of the His evidence is that the mud wall of his own due to heavy rains. So he applied

extension of the leave. Then again, applied for further extension of the leave by sending another telegram on 21st of June 1963 from the said Post Office. Exhibit 2(a) is the receipt to show the despatch of a telegram but it does not show, to whom it was addressed and what the contents were. The workman says that his mother was involved in an accident. So he had to ask for second extension of the leave. The Company does not admit to have received any of the telegrams. There is no attempt on the part of the Union to show the delivery of the two telegrams to the Company. There is nothing to show that the two telegrams were adressed to the Manager of the Company. The workman took one month's leave on account of his sister's marriage. Ordinarily it is expected that he would repair his dwelling hut before the marriage takes place but instead, after spending one month on the ground of his sister's marriage, which according to him took three days' time only, he found that another six days' extension of the leave would be necessary to repair the mud hut. Then again on the 21st of June 1963 he said to have despatched another telegram to the Company asking for 10 days' extension of the leave on the ground that his mother was involved in an accident and she had to be taken to Muzzaffarpur Hospital for treatment. But not a scrap of paper is forthcoming to support the alleged story of his mother being admitted into the Muzzaffarpur Hospital. In absence of any corroborating evidence, it is difficult to give credence to the uncorroborated oral testimony of the interested workman. There is no evidence of any attending Doctor; no medical certificate; no Hospital Ticket to show her admission into Hospital or no outdoor ticket to show that she was given medical aid in the outdoor department. Therefore, I cannot believe the alleged physical injuries sustained by his mother by the fall of a wall of the house. The story that his mother was taken to Muzzaffarpur Hospital for treatment was introduced for the first time in his evidence before this Tribunal on 4th September 1964. His earlier application to the Manager of the Company made on 4th July 1963 (Ext. 3) does not contain such a story. If the two telegrams were really addressed to the Manager of the Factory, then he ought to have stated what the contents were. He has simply said that he asked for six days' extension of the leave in order to rebuild his house, which, in all probability, he should have completed before his sister's marriage took place. In his petition, dated 4th July 1963, to the Manager (Ext. 3), he submitted that he could not complete the construction of his house and his mother also could not completely recover. But there is hardly any evdience to corroborate him on these points. Therefore, in absence of any satisfactory evidence, I am unable to believe the alleged ground for overstayal for more than 10 days after the expiry of the authorised leave. After the expiry of the leave that was granted to him, he said to have asked for extension of the leave by a telegram but when he got no reply from the Company, he could have sent at the second time, either a reply paid telegram or a post-letter confirming his telegram. Nothing of the kind was done. It appears from his service record (Ext. D) and other papers connected with previous proceedings against him, Exts. A to A(11), B, C, E, E(1) and I that the service record of this workman is

unclean. During the five years of his service he received several warnings for careless work and also for his frequent absence from duty without leave or permission from the authority. It will be very clear from his service record that the Company warned him as many as on six occasions for his absence from duty without leave or permission. Lastly, on 28th of February 1963 he offered a writetn apology and assured the Management that he would not repeat in future. The Company on that written apology, Ext. E, awarded lighter punishment as will appear from Ext. I, but the repeated warnings and leniency shown by the employer could not correct the workman. There was no change in his attitude. He almost became a habitual absentee without permission or leave of the authority. Therefore, such habitual absenteeism can hardly be rewarded or encouraged. There was no good ground for his absence for more than 10 days after the expiry of the authorised leave. The Company was therefore fully justified to terminate his service in accordance with the provisions of the Standing Orders. He however, according to the Standing Orders, Ext. H, was entitled to inclusion of his name in the list of "badli" workers. On his prayer the Company should comply with such provisions as contained in the Standing Orders, Ext. H. The workman is entitled to no other relief.

Dictated and corrected by me.

J. N. MANDAL, Judge. 19-2-65.

> JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 19-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 880-I.R.|IR|7L-47|63.—27th February 1965.
—Whereas under the Government of West Bengal, Labour Department, Order No. 1478-I.R.|IR|7L-47|63 dated the 15th April 1964, the industrial dispute between Messrs. (i) Budge Budge Jute Mills Company Limited, Budge Budge, 24-Parganas, (ii) Cheviot Mills Company Limited, Chittrigunge, Budge Budge, 24-Parganas, and (iii) Caledonian Jute Mills Company Limited, Chittrigunge, Budge Budge, 24-Parganas, on the one hand and their workmen represented by (i) National Union of Jute Workers, 177B Lower Circular Road, Calcutta-14, (ii) Bengal Chatkal Mazdoor Union, 249 Bepin Behari Ganguly Street, Calcutta-12, and (iii) Jute Workers Federation, 35B Wellington Street, Calcutta, on the other, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to a Special Industrial Tribunal;

And whereas the said Special Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the section 17 of the Industrial Disputes Act of 1947), the Governor is pleased heren the said award as shown in the anneaur

# **ANNEXURE**

In the matter of an industrial dispute being (1) Budge Budge Jute Mills Co. Ltd., Mills Co. Ltd., (3) Caledonian law Ltd., all of Budge Budge, 24-hing their workmen represented by (1) Nanof Jute Workers, (2) Bengal Chable Union, and (3) Jute Workers' Federal No. VIII-120|62.)

BEFORE THE SPECIAL INDUSTI TRIBUNAL WEST BENGAL

#### Present:

Shri N. B. CHAUDHURI, District Special Industrial Tribunal

Present for the Companies: Shri J L Advocate, with Shri S. K. Kar, Adv Shri J. Datta Gupta, Advocate, ma Messrs. Orr Dignam & Co. and la Mills Association.

Present for National Union of Jute Won Lower Circular Road, Calcutta-14 Sanyal, Advocate, and Shri N. Ros. 8

Present for Bengal Chatkal Mazdoor lung
B. Ganguly Street, Calcutta-12 §
Paban Pathak, and Shri Bhow
Chowdhury.

Present for the Jute Workers Federal Wellington Street, Calcutta: Shri Par

#### **AWARD**

Government of West Bengal by its Labor ment Order No. 3556-I.R. |IR|7L-50 61, 44 August 1962, read with its Corrigendum! I.R. IR | 7L-50 | 60, dated the 6th September also the Corrigendum No. 379-I.R. IR 71-9 the 25th January 1962, referred to the H trial Tribunal constituted under section Industrial Disputes Act, 1947, an industrial between (1) Messrs. Budge Budge Jute Miles Budge Budge, 24-Parganas, (2) Messrs. (h Co. Ltd., Chittrigunge, Budge Budge. 24 and (3) Messrs. Calendonian Jute Milb Chittrigunge, Budge Budge, 24-Parganas. hand and their workmen represented hell Union of Jute Workers, 177B Lower Cm Calcutta-14, (2) Bengal Chatkal Mazdoor! Bepin Behari Ganguly Street, Calcutta-12 Jute Workers' Federation, 35B Wellings Calcutta, on the other, for adjudication ! of issues mentioned below. At the relative was the Presiding Officer of the said Fith Tribunal. The evidence adduced by the F recorded and the arguments of advocate sentatives of the parties were also heard and finally on 8th July 1963. But shortly and ing of the case I was transferred to join at and Sessions Judge at Cooch Behar. Soll over charge before making the award and

e for a period before actually taking over as the District and Sessions Judge, Cooch Thereafter Government of West Bengal by Labour Department Order No. 1478-I.R.|IR|7L-3. dated the 15th April 1964, constituted a Special strial Tribunal for completion of the said indusdispute and with the concurrence of the Judicial priment of the Government of West Bengal and the Hon'ble High Court at Calcutta appointed me he Presiding Officer of the said Special Industrial unal in addition to my duties as District and ion Judge, Cooch Behar, and directed transfer of pending proceedings of the said industrial dispute te Special Industrial Tribunal for disposal thereof. for some reason, not known to me, the copy of order did not actually reach me in usual course re the 17th August 1964. Being away at Cooch ar and far away from Calcutta (775 K.M.) I completely in the darkness about this appointment the 18th July 1964 on which date a registered r of the General Secretary of National Union of Workers' enquiring from me how I should eed with the matter actually reached my office. at an immediate reply on that very date informing that I was not aware till then of any such appointt in the absence of any Government Order reaching Sometime after this letter, Labour Department r No 3519-I.R. IR 7L-47 63, dated the 13th ust 1964, together with a copy of the Government r appointing me as the Presiding Officer of the Special Industrial Tribunal reached me at Cooch ar on 17th August 1964. On that very day, i.e., 17th August 1964 I sent a requisition for the rd of the pending proceedings but the record was ever actually received by me by an insured postal el on 12th September 1964. After receipt of this rd and on perusal thereof, I decided, in the interest ustice and proper adjudication, to hear fresh ments in the matter before passing an Award as I ht have forgotten many things in respect of the ter in the mean time and as I was out of touch with Labour Laws for pretty long time. So by letter No. 1140-E, dated the 9th September 1964, ught permission of the Hon'ble High Court for g over to Calcutta and hearing further arguments The permission of the Government of West gal. Judicial Department, with the concurrence of Hon'ble High Court in this connection was evenly granted as per Judicial Department Memo. No. 68-J., dated the 2nd January 1965, and reached actually on 6th January 1965. As the Subordinate ee. Cooch Behar, was on long leave with effect 1 2nd January 1965 I could not promptly proceed ear fresh arguments till the 1st week of February Hence this unfortunate delay in passing the rd and the chequered career also of this reference.

he issues referred to the Tribunal for adjudication as follows:

- (1) Are the permanent workmen of Budge Budge Jute Mills Co. Ltd. entitled to wages for the period from 6th August 1961 to 24th September 1961?
- (2) Are the permanent workmen of Cheviot Mills Co. L'd. entitled to wages for the period from 31st July 1961 to 24th September 1961?

(3) Are the permanent workmen of Caledonian

Jute Mills entitled to wages for the period

from 1st August 1961 to 24th September

1961?

After service of usual notices on the parties by the Tribunal concerned both the parties entered appearance and all the three companies and all the three-Unions involved in this dispute filed separate written statement stating their respective cases in the matter of their dispute and the issues referred to above. For proper appreciation of the dispute and also the evidences adduced by the parties, I shall mention in brief what are the respective cases of the different parties as made out in their respective written statements.

The workmen represented by National Union of Jute Workers inter alia, alleged that Cheviot Mills Co. Ltd. illegally and unjustly locked out their Mills on and from 30th July 1961 simply on a false plca that a section of their workmen had stuck work. ly, it is alleged that Messrs. Caledonian Jute Mills Co. Ltd. and Messrs. Budge Budge Jute Mills Co. Ltd. also locked out their Mills on an identical false plea with effect from 1st August 1961 and 6th August 1961 respectively. But the fact is that no permanent workman even struck work as alleged in any one of these three Mills. The Companies on the other hand with ulterior motives and in violation of the direction of the Special Committee on Jute attempted to force some badli workers to operate "double fooms" which the badli workers lawfully and justly resented and declined to do. So the Companies locked out their Mills as a punitive measure only.

The dispute having been taken up by the Labour Department of Government of West Bengal, the Joint Secretary of the Department on 2nd August 1961 advised the Companies to reopen the Mills immediately. But the Companies did not think it fit to act according to the advice or settle the dispute. The matter was at last settled by the said Secretary and the work of the Mills concerned actually commenced again on and from 25th September 1961. As there was no justification for these lock-outs, the permanent workmen are entitled to their wages for the period of lock-out

Bengal Chatkal Mazdoor Union through its Secretary files a separate written statement and, inter alia, alleges that these three Mills concerned were originally under the Managing Agency of Messrs. Andrew Yule & Co. Ltd. The Calcdonian Jute Mill is, however, now under a different Management. Formerly Budge Budge Jute Mills had two Units-Mill No. 1 and Mill No. 2. Round about May 1958 the Mill No. 1 was closed down and the entire loom nours were transferred to the Mill No. 2. The three Mills concerned in the present dispute have undergone thorough modernisation and are now equipped with up-to-date machineries and as a consequence of this modernisation there has been curtailment of labour force and increase in workload in violation of the directives in this respect of the Special Committee on The badli workmen of these Mills became the first victim of these unfair labour practices. So the workmen in general and the badli workmen raised a voice of protest against this ugly design of the Management. Having failed to break the soliderity of the workmen, the Management retaliated by declaring a lock-out in each one of the concerned Mills one after another. The Union brought this matter to the notice of the Labour Directorate after the Cheviot Mills and Calendonian Mills closed their doors but before the third one fell in line. However the third one also soon fell in line with the other two. As a result series of negotiations went on and at last on intervention of the Labour Department, the matter was settled and the Mills resumed work on and from 25th September 1961 only. So the permanent workmen are entitled to their wages for the period of unjust lock-out

The written statement of the workmen representated by the Jute Workers' Federation, inter alia, alleges that in spite of the recommendation of the Chairman of the Special Committee on Jute in March 1960 that double loom operation in Jute Mills should not be introduced any further during the next three years without the consent of the workmen concerned and even though this recommendation was eventually accepted by the Government of West Bengal also; the Management of three concerned Mills insisted upon their workmen's operating double looms and as a result the badli workmen were not geeting employment and even the senior badli workers eligible for being treated as permanent workmen were not actually treated as such. Badli workers failed to get any redress in spite of representation. The Management was determined as ever to extend the double loom operations. So there ensued a dispute which however remained confined between badli workers and the Management. The permanent workmen of any one of these Mills did not participate in any such agitation. In fact there was no strike or stoppage of work and the Management simply on an apprehension of trouble from the side of the badli workers declared lock-out. So it is contended that the permanent workmen at least are entitled to their wages for the lock-out period.

On the other hand Messrs. Cheviot Mill Co. Ltd., inter alia, allege in their written statement that the present order of reference in respect of a single industrial dispute is bad in law in view of the several parties to the said order of reference. The reference is not maintainable also on the ground that there has been an overall settlement already in September 1961 on the intervention of the Joint Secretary, Government of West Bengal, Labour Department. All the pending disputes having been resolved by the said settlement and this settlement being acted upon also, the workmen cannot resile from the position any longer and reagitate the matter on the issues mentioned in the reference.

The Cheviot Jute Mills were opened after second block closure on 30th July 1961 and at about 7 a.m. on that day a weaver named Baijnath Mufti was asked by the Manager to see the Labour Officer in connection with a complaint against him that he had assaulted one Bhola Dosad for his operating double looms. Baijnath not only refused to comply with this direction but went round the departments instigating the workers for suspending work and joining a demonstration. As a result a number of workers responded to his call, struck work, surrounded the

Labour Office, created chaotic condition and located the manufacturing process. The Manufacturing process. The Manufacturing process and incident the conclusion of the shift these unruly refused to leave the Mill premises and incident section of the "B" shift workers also to join the condition of the strike continued. The Management and the strike continued. and the strike continued. The Management keep notice at 2 p.m. requesting resumption of work pointing out the fact that continuance of the might lead to closure of the Mill. But the notice by to make any impression on the strikers and the continued bringing about a serious dislocation of manufacturing process. So at 11 p.m. a nough to be issued declaring that the Mills would rea closed until normal and peaceful resumption of was made possible. The strike was without justification and no workman was actually compa to operate double looms. At last an overall at ment was reached on the intervention of the Hor Labour Minister and the Joint Secretary of the Lin Department. No workmen however reported for h or expressed desire to do same before 25th Septem 1961 in response to Company's notice, dated the July 1961. The Mill has been partially modern up to spinning section only. So the workmen the selves being responsible for the unfortunate close they cannot claim the wages for the closure count or as of right.

Messrs. Budge Budge Jute Mills Co. Ltd., aise! Messrs. Cheviot Mills Co. Ltd., raise the content that only one single reference of one industrial day in respect of matters of different independ companies and their respective workmen is ballaw. It is further alleged that there has already ban an overall settlement in September 1961 in respect of all the pending disputes between the parties as the present reference is not maintainable allonger.

This Mill also was under block closure during week ending 29th July 1961 and reopened on M July 1961. But at 6 a.m. on 30th July 1961 a secon of "A" shift workers of the weaving department w on strike and at the instigation of these strikers so workers of "B" shift in a number of departed went on strike. The management tried their best persuade the workers to call off the strike but with any success. The Management put a notice also p.m. pointing out that continuance of strike m lead to closure of the entire Mill. But strikers w adamant and brought about serious dislocation of manufacturing process and it became impossible! the Management to keep the Mill running So 6th August 1961 the Management had to put # notice declaring closure of the Mill till restorated the normal condition allowing peaceful resumption work. In all other respects this mill also has come case with the Cheviot Mills and denies liability for ! wages of the closure period.

Messrs. Caledonian Jute Mills Co. Ltd., also he separate statement though their case also is also similar to that of the other two companies also challange the maintainability of this reference account of multiplicity of parties and overall previous settlement of all pending disputes between the main ment and the workmen.

1 re-opened on 31st July 1961 after ck closure and on that very day a large workers of Batching to Spinning Departed to strike without any reason or previous and brought about serious dislocation in the ing process. The Management issued uces intimating that continuance of such t lead to the closure of the entire Mill due ion of manufacturing process. Manageto persuade them to call off the strike and best to keep the Mill running and did it of 1st August 1961. The stock of yarn tally exhausted and there was serious as a result. So the Mill declared closure 1st August 1961 till restoration of normal or resumption of peaceful work. In all cts this Mill also has same case with the fills involved in the present dispute. This ilso denies liability to pay wages for the period as claimed by the permanent

ts will appear from the body of the award

#### Decisions

1-3

p all the three issues together for brevity ience of discussion alone. All these three we almost identical, similar, or common law and fact; and presumably on this single reference has been made in respect of ent companies and their workmen.

point at issue is whether the permanent f these three Jute Mills are entitled to for a certain period during which the ittedly remained closed. The workmen t the Management declared lock-out withthiable reason and hence they are entitled ges for the lock-out period. The Manage-e contrary alleges that in fact it is not a k-out at all but a temporary closure of reed upon it by an unjustifiable strike a section of the workmen to bring about cation of the whole manufacturing process; workmen cannot have their wages for the iod. The workmen, it is contended, have in their favour and the closure was infar the Management was concerned.

st moot point is whether it was really a case or closure. As the consequences of lock-baure are not always identical, I think I determine whether in the eye of law this osure was a temporary closure of business at pure and simple.

l lock-out has been defined in the Industrial ct, but closure has not been so defined in Lock-out means the closing of a place of t or the suspension of work or refusal by r to continue to employ any number of ployed by him.

Though the word closure has not been defined, judicial pronouncements have sufficiently clarified the distinction between lock-out and closure. Whereas lock-out means closure of place of business, closure means closure of business itself or discontinuance of Lock-out is usually temporary, while closure is normally permanent. While the former is a weapon of coercion in the hands of the employer, the closure is usually for trade reasons and not for coercion. Lock-out may be a temporary suspension of work during a dispute, while closure is not. While lock-out means refusal by the employer to continue to employ the persons employed by him, closure means refusal by the employer to carry on any longer his business. So one must not be confused by the user of the word "closing" in the definition of lock-out. In the case of a lock-out the industry as such is not closed down even temporarily. Closing a business even temporarily is distinct and different from a lock-out. A Company may declare a lockout when it has to face a strike just to prevent sabotage, etc., or when there is failure of raw materials. In a lock-out though there is refusal to employ the workmen are deemed to be in service; but closure implies termination of services of the workmen. Lock-out ordinarily involves an element of malice or ill will, but it is not so in closure. Judged by the principles laid down above, let me see whether in the present case the three Companies really intended a closure as alleged by them. Their contention is that due to a strike by a section of the workers the manufacturing process was dislocated and the Management was compelled to declare a closure. But this alone does not mean that the Companies wanted to close down the business or discontinue the business. They simply suspended the work pending restoration of peaceful condition for resumption of work. The identical case of the three Companies in this connection as stated in their respective written statements is that "they had no alternative but to close down the Mills and put up a notice stating that the Mills would remain closed until such time as the Management was assured by a representative group of workers of normal and peaceful resumption of work". This shows that closure or discontinuance of the business itself was never intended and services of the workmen also were not intended to be terminated. The place of business only was closed and the work only was suspended pending peaceful resumption thereof. Simply because there is an allegation that the manufacturing process was disclocated or paralysed by the strike of a section of workmen, and simply because it is contended that the suspension of work was forced upon the employers, it cannot be held that in fact and law, there was a closure-a temporary closure only, and not a lock-out in these cases. So I am unable to accept the contention of the learned advocate for the Companies in this connection. So my finding is that each one of these three Companies actually declared a lock-out of their Mills on account of an alleged strike by a section of the workers.

The permanent workmen alone of the three Mills are the suitors or the claimants for wages for the said lock-out period. There is no dispute as to the extent of the period of lock-out of the three Mills.

Their case is that there was really no strike in any one of these Mills and the Companies declared lock-out simply for retaliation or other extraneous reasons. Permanent workmen categorically state that none of them ever intended to strike work and that they or any section of them never joined in any such strike as alleged and so they cannot be legitimately deprived of their wages for the lock-out period. The permanent workmen deny that in fact and law there was any strike in true sense of the term by the badlis as well.

As I have mentioned above according to the pleadings of the Companies, a section of the workmen of the concerned Mills struck work without any justification and brought about serious dislocation of manufacturing process and thus compelled a closure. But at the time of hearing, the Companies modify their cases and allege that badli workers alone and not the permanent workmen launched the strike. Thus the Companies admit the contention of the permanent workmen that there was no strike really by any permanent workmen who claim their wages before this Tribunal for the lock-out period. The only allegation the Companies make against the permanent workmen or leaders thereof is that even though the Management sought the assistance of some permanent workmen in persuading the badlis to join their work; such permanent workmen took an indifferent or unsympathetic attitude. But this vague allegation is not of much assistance to the Management because Management cannot name any particular permanent workmen who was approached and there is nothing to 80 and there is nothing show that such workman acted maliciously. There is nothing to show that any Union leader was actually approached for the purpose and that the workmen, if any approached had any control, sway or influence over the striking badlis, if any. Permanent workmen owe no duty to the Management to assist it in resolving the strike or the dispute if any between the badlis who might have their legitimate grievance and the Management. So the locking out of the non-striking permanent workmen cannot be justified simply on the allegation that they also took indifferent attitude to the Management difficulties on account of their having sympathy with the badlis. Thus the Management of the three Companies has totally failed to prove or establish any misconduct or mala fides on the part of the permanent workmen to justify the lock-out in question. So the Companies seek further justification for the lock-out in question in the conduct of the badlis alone. Employer Companies' contention is that badli workers actually struck work and thus dislocated the manufacturing process and brought about a deadlock. On the other hand it is contended on behalf of the workmen that in fact there was no strike by the badlis also and there cannot be a strike by badlis as alleged in the circumstances of the case. It is urged on behalf of the workmen that badlis had long standing grievances against the different Companies for their extending double loom operation against the consent of the weavers concerned in violation of the directions or recommendation of the making badlis permanent though they were ligitimately entitled to such permanence. It is alleged that the Companies simply refused to employ the badlis at the relevant time because they refused to operate double looms and claimed lay-off compensation also in certain cases; and that they further declared a

closure by way of retaliation to bring the their knees and force them to submission is moot point is whether badlis can be struck work really.

The present dispute being between workmen only on the one side and there on the other side no badli has been co either side before the Tribunal Akkas Ali (P.W. 3) who alleges that the Ma of Budge Budge Jute Mills refused to work as a badli weaver because he did m to operate double looms. Budge Budge h closed its doors last, i.e., on 6th August 1961 the trouble, if any, commenced on 30th li So it is not easy to say how far the alle Akkas Ali is true because on the other w three witnesses who deposed for Budge Mills (P.W. 1 Rabin Mukherji, P.W. 2 Jon and P.W. 5 Amiya Kumar Das) deny that the ment refused work to any body on any sai of non-operation of double looms. According Budge Budge Mill Management, badlis of departments, other than Weaving, in the in shift before recess on 30th July 1961 joined their work; but they did not join we other half or subsequent shifts. No ball work in "B" shift or other shifts. But deposition of O.P.W. 1 Rabin Mukherjee n clear that even at 6 a.m. on 30th July could learn that no badli weaver joined work day. Though they required large number for weaving department also very few of a actually present at or near the Mill premi the gate. It may be in the first half a commencement of "A" shift of other to some badlis initially took up work but the turn up for the next half or the other shifts. is clear that weaver badlis did not join a others followed suit from the next shift at of "A" shift. From the deposition of Toostupada Jati a permanent worker of the department of Budge Budge Mill, it is clerit badlis joined in the first half of "A" sh beaming department but they failed to the the next half or next shifts. But Toosia tries to say that on badli weavers refusing a double looms at the commencement of t they were actually refused work by the Ma This much is, however, clear that the Ma was interested in extending the operation ( looms by the weavers, though a section weavers at least were not in favour of it resenting introduction thereof. It is not at a that the Management was in favour of P those badli weavers only who would fall in the Management's wishes and thus aniago other section. This, I believe, led to the refusal of badlis to work as weavers which pa the non-co-operation by badlis of other department also from the next earliest opportunity. had other grievances also as I shall sho There is no dependable or authentic document me to show how many badlis actually of work at "A" shift on 30th July 1961. statement prepared by the Management ment is said to be based on some Kutch Book but not on the muster roll or the Par Book. Presumably even those who might

hid not produce much or work seriously; and bently the Management also did not think it to note their attendance or work in any Book or muster roll. It is also clear from the ion of Shri Rabin Mukherjee that no proper e intimation or notice was given to any badlis endance on 30th July 1961 in accordance with or standing orders or Factories Act. It is contended that according to prevalent practice, are supposed to present themselves at the gate relevant time to see if any work awaits them. according to the workmen not only irregular hly objectionable too as a bad labour practice. his have no right to expect work on any day, the employers also are not bound to employ so the employers also have no right to insist ir service or presence on all days or compel o work on any day according to their option m For convenience of both badlis ers, Management has to maintain a register of and the badlis when required to be employed kmen are so to be employed in rotation so mances if any may be evenly distributed to all red badlis. To avoid unnecessary trouble and ment badlis are entitled to advance notice or tion also when their turn of employment comes heir services may be required. So equitably t of badli employment cannot be left entirely presentation at the gate or freak of the yer. The list of badlis has been frozen also e same reason. So if there be no prior intimar notice requiring badlis to attend, it cannot be that badlis have wrongfully refused to work ; because they fail to turn up at the gate or offer elves for employment on any particular day. , badli fails to turn up in spite of a regular he may lose his turn of employment and the : may go to the next man; and the defaulter's also may be struck out from the rigister but g more. Because the employer or the badlis no enforceable contractual employment right on ther for service more stringent penalties cannot vfully conceived also. The word "badli workhas been defined thus in the section 25C of the rial Disputes Act-"badli workmen means a an who is employed in an industrial establishn the place of another workman whose name is on the muster rolls of the establishment, but cease to be regarded as such for the purpose of section (section 25C of the Industrial Disputes if he has completed one year of continuous in the establishment." In substance this is the definition of badli workman in the Standing is for the Jute Mills concerned. Accordingly is a badli is not actually employed, he cannot be l a badli workman within the meaning of law.

Justy according to the above definition "badli" e deemed to be a workman when he is actually nted in the post of a permanent workman or tioner who is temporarily absent. A badli er is to be maintained and badlis are taken from registers when there is work for them. They are taken in rotation in accordance with the Standing is of the Companies. If any badli has completed ear of continuous service in the establishment, rtually ceases to be a badli within the meaning : Industrial Disputes Act. Thus a badli is merely ed or casual candidate for a temporary employif any, during temporary absence of any thent workman or probationer. So he has no

right to claim employment and the employer also has no right to claim his services so long he is not actually employed or appointed to be a workman. So question arises if for any reason badlis or any one of them refuse to be employed, or if they refuse to accept employment individually or in concert; can it be said that they have launched a strike against the possible employers? In this connection the definition of the word 'strike' as given in the Act is important. Whatever we may mean by strike in a popular sense, for our purpose the definition given in the Act must be deemed exhaustive and complete. "Strike means a cessation of work by a body of persons employed in any industry acting on combination, or a concerted refusal, or a refusal under a common understanding of any number of persons who are or have been so employed to continue to work or to accept employ-ment." Thus the sine quo non of a strike is that the hands that strike must already be employed before they can be said to have struck work. The statutory definition makes it clear that refusal to work or to continue to work or to accept employment when such refusal takes place in combination may be a strike provided that the workman is "employed" in that industry. Ordinary meaning or dictionary meaning of the word strike cannot be relied on and the definition does not leave open the question of what other circumstances may constitute strike. So if badlis were not actually employed in the industry on the eve of the alleged strike, question of their strike does not arise at all. So I am unable to accept the contention of the learned advocate for the Companies that the badlis should be deemed to have launched strike if they concertedly refused to accept employment offered. Some badlis no doubt refused to join duties on the reopening day of the Mills after second block closure. If such badlis were not already appointed for any period after the second block closure there was no statutory strike on their part even if they actually gathered at the gate and yet refused in concert to work in spite of request or persuasion by the employers. Simply because they were offered employment, they cannot be said to have struck work. In this view of the matter the workmen-contention that their was no strike in law by such badlis has considerable force and substance. The learned advocate for the Companies urges that in fact before the dispute was raised the workmen admitted in different documents that there was strike by badli workers of the Companies and he refers me to several exhibits in this connection.

The learned Advocate first relies on Ext. A2(3)—proceedings of an emergent meeting of Budge Budge Jute Mills Works Committee. In that meeting a workman requested the Management to mention the words "badli workers" in place of "a large section of workers" mentioned in a notice issued earlier on the same day wherein it was mentioned that a large section of workers had resorted to strike [vide Ext. A2(4)].

Similarly the learned Advocate refers me to Exts. 4(a) and B two letters written by Shri Bhawani Roy Choudhuri, General Secretary of Bengal Chatkal Mazdoor Union. But I may simply point out that there is nothing about badli workers' resorting to strike in those letters. The former speaks of a protest only and the latter speaks of badli workers being forced to remain out of their duties. I have

already shown that badlis remaining out of duties by itself does not constitute a strike in the true sense of the term. I have great doubt if by the word "badli workers" Bhawani Babu really meant badli workmen and not simple "badlis" not employed till then and thus not raised to the status of workmen proper, capable of resorting to a strike in true sense of the term.

Reliance is also placed on Ext. 1(a)(2) a letter from Joint Secretary, Labour Department, to the Secretary, Bengal Chatkal Mazdoor Union, wherein it was simply assured that no workman would be victimized for going on strike. But this letter of the Joint Secretary cannot be construed as an admission of strike by "badli workmen." It cannot be treated as a finding also by the Joint Secretary. Moreover the Ext. A2(3) and Ext 1(a)(2) referred to above may at best refer to those budlis, if any, who might have taken up work in the first half of "A" shift of the different Jute Mills concerned and yet gave up work shortly therafter. So from the abovementioned papers it cannot be held conclusively that in fact budli workmen resorted to strike as alleged the Management. Unfortunately there is by authentic or sufficiently reliable document show which budlis if any were actually no appointed or which of them joined their duties only to refuse to work subsequently. Companies should have produced documents to substantiate same. They have no paper to show that any badli was given any prior written. any badli was given any prior written or formal intimation of appointment or continuance of job. The Kutcha Hazira book is not clear enough to show who, if any, amongst them actually joined their duties or how many of them actually joined their duties. The statement with some bare figures only to show some thing of the kind are not shown to have been based on any authentic documents regularly kept or maintained. From the oral evidence however it appears that some budlis might have joined their duties first in some departments of the mills and some time later they also walked out for some reason or failed to ioin after recess break.

I have already discussed the evidences adduced in this connection by either parties in respect of Budge Budge Mill. I may also briefly discuss the evidences adduced in respect of the other two concerned Mills. The Management of the Cheviot Mill alleges that work of the Mill so far badlis were concered commenced alright at the opening of the first shift. But when one badli workman Baijnath Mufti by name was summoned to appear before the Labour Officer in connection with his alleged assault on another workman Bhola Dosad by name for latter's operating double looms, Shri Mufti not only failed to comply with summons but went round the different departments and instigated other badlis to give up work. As a result, it is alleged, many badli workmen gave up work and made violent demonstrations. Badlis of all the different shifts did not take up work thereafter and brought the manufacturing process to a stand still. The spinning frame of this mill was already modernised. The stock of yarn having run short the mill closed at 11 p.m. on 30th July 1961. The only material evidence adduced by workmen is that even at the time of closure there were sufficient number of loaded beams for carrying on work for 2|3 days more. But the workman cannot say how many such beams are actually required per diem.

But peculiarly enough there is no proper to prove that Baijnath Musti actually Bhola Dosad as alleged. Bhola is still in but the Company does not think it examine him. It is alleged that police informed, yet there is nothing to show that po up any action. Bhola did not think it worth take any other action against Mufit. nothing to show that any proceedings were against Mufti. The alleged complaint of B English and thus in a language not followed There is nothing to show that any danger to property was apprehended by the Management of alleged assult. There is no paper to share Mufti actually joined work on 30th July 1 It appears that the mill closed due to shortage of mainly though spinning frame was already model. So it is not difficult to imagine that there was m something wrong in the running of the speed of the spinning department also. It is really sun that nonavailability of services of some bades for a few hours only could bring about a deal in the whole manufacturing process entailing of the mill itself. If it was really so, it came be held that there was serious weakness or la somewhere in the manufacturing process efficiency also of the Management kannot be seriously questioned.

As regards Caledonian Mill also the situation not at all better. Though it is alleged that "A" and "general shift" commenced alright with but 31st July 1961. Badlis failed to join work from: recess or during other shifts. This mill also short of yarn at 3 p.m. on the following day closed its doors. From P.W. 6 Lakshmi Maha workman, it appears that in this mill some worked on 31st July 1961 and also 1st Augus! and yet the mill had to be closed. The trouble # mill did not arise for the first time on 31st July only. In fact there were partial strikes also at July 1961; 4th July 1961; 6th July 1961 and July 1961 also and a major crisis was pro averted then by a patch work of conciliation the management failed to take note of the real a or writings on the wall; and was satisfied temporary palliatives only. Modernisation d spinning frames was going on. Cadre of perm hands was never fixed. Work was somehow carried on with the help of badlis presumably wi giving them due benefits of independent employ or permanance. So much so 80 per cent d spinners were taken from badli register or unregi badlis and made to work with or without rotate many cases. Yet there is nothing to show that badlis were entered into the muster roll and gire status or benefits of proper workmen working! nuously for more than 240 days. Can an believe that in any department 80 per cent workers can remain temporarily absent at any cular time, requiring badlis in all their places. there is something seriously wrong somewhere administration? In all probability badlis were appointed by and large against permanent vac also and yet benefit of permanancy was not pin them creating widespread discontent among badlis. Modernisation of different sections sharing the benefits thereof with the workmen extension of operation of double looms inste

limiting the scope for employment have also a labour discontent, especially in badli

e it may be rightly urged that modernisation be a taboo with the workers and in the rade and widespread international competibusiness no progressive country can afford the way of modernisation and labour ces for the purpose of reducing the cost of It is also a fact that workers should extension of double loom operation if same without sweating the labour and effecting Extra profit, if any, as a result must be workmen. In an welfare state of socialn it at times becomes necessary to slow raisation to avert the greater evil of widenployment. It is pointed out on behalf of n that the Chairman of the Special Comute recommended that there should not be ension of double loom operation without of the majority of the weavers of the But the learned Advocate for the draws my attention to the fact that the mustion was different in another part of the ort wherein it was simply opined that the om operation should not be extended in any out the consent of the weaver concerned. ent's case is that in no case Company did it or extend it without the consent of the oncerned. I think there is some truth that mendation was not very clear in all respects. s it may, the fact remains that the report of man is not certainly binding on the parties ernment also has not yet accepted the reation as such. It was simply under contill then. But nevertheless the fact remains is were not favouring the extension and they ating against double loom operation and also hose who had consented to operate double esult is that in view of those and other majority of the badlis refused employment them and a small section of badlis who took at the commencement of the relevant dates gave up work and joined the other group ght about dislocation in the manufacturing The management also failed to avert the ause it became too much dependent on the employment of badlis at least in certain

ny considered opinion is that only a minor f badlis actually took up work but did not it and thus they should be deemed to have to strike. At the same time the larger section adlis simply refused to work or take up any tent and yet their action did not amount to But nevertheless the number of badlis normalyed by the mills concerned was so big at the time that the manufacturing process was id as soon as the badlis made them scarce reason or other. Result was lock-out by the nent of all the workmen, even though permaikmen did not resort to any strike. Lock-out led upon the permanent workmen also on the that the badlis by their action seriously nd the manufacturing process and there was of yarn in all the three mills.

So question arises whether the lock-out of the permanent workmen can be justified in the peculiar circumstances of these cases.

It is neither party's case that the lock-out in question was illegal on account of violation of any provisions of the Industrial Disputes Act. It is also not the case of the Companies that limited strike, if any, by certain badli workmen was actually illegal with reference to sections 22, 23, 24, of the Act. So I am to see if the strike and the lock-out in question were otherwise justified or not. Justiflability of a strike should be viewed from the standpoint of fairness and reasonableness of the demands made by the workmen, and not merely from the standpoint of their exhausting all other legitimate means open to them for getting the demands fulfilled. So it cannot be accepted that badlis were bound to give notice of strike to the employment. In fact the agitation was going on. I think, from before to the knowledge of the employers and yet proper notice was not taken of their grievances and no serious attempt was made to redress the grievances and render equities to them. The management was not giving their full benefits or full recognition in accordance with law and standing orders. If the strike was not illegal or unjustified, the lock-out cannot be justified on the plea of such strike only. If the strike was occasioned by an unfair labour practice, the responsibility for such strike and consequent lock-out must fall squarely on the management alone. In this case the badlis, if any, who resorted to strike are not claimants for wages before this Tribunal. Badlis have no contractual liability to render services or accept employment; so employer also are not bound to give them work. Badlis work on "no work no pay" basis when they are actually employed. Companies are now trying to justify the locking out of permanent workmen who never joined any strike simply on the allegation that the badlis paralysed the manufacturing process by their non-co-operation. It is alleged that lock-out was forced upon the management against its wishes by the badlis. But in fact badlis as such cannot conceivably create such a situation unless there was some unfair labour practice in respect of such badlis. Large number of badlis registered or unregistered-were being appointed against badli vacancies as well as permanent vacancies and yet badli workmen against permanent vacancies were being treated as badlis pure and simple, and were thus being deprived of some legitimate benefits due to them. Badlis as such have no right to claim that they should be made permanent. Yet they were claiming permanence; and time to time a few of them were being made permanent also by way of palliative only. The reason for this is not very far to seek. Presumably large number of badli workmen who were not really working as badlis were not getting their due benefit and hence most of them refused to accept further employment and a small section who accepted the employment stepped aside after joining the work. Otherwise such big jute mills like the concerned mills cannot be so easily paralysed by badlis alone. permanent workmen had no laches and the non-cooperation of badlis was occasioned by unfair labour practice mainly. So in this view of the matter the lock-out in question cannot be justified on the plea of strike by badlis or badli workmen. I am not satisfied that demands of badlis in respect of these mills were frivolous and altogether unjustified. No case of riotous conduct by the badlis has been proved or established. Under the Factories Act as well as the Standing Orders notices, if any, should be given in a language understood by the majority of workmen of any concern. Yet even the closure notices of two of the mills were only in English though majority of workmen were Bengali speaking. Companies did not try to procure other badlis or try to lay off surplus section only of the permanent workmen, to run the mill at least partly, by the permanent hands available. So the lock-out in question looks like a retaliatory measure to some extent due to some ill will or malice.

So it falls to be considered finally if the employers of this case are bound to pay wages for the lock-out periods in question as claimed by the permanent workmen who were not found to be guilty of any misconduct or going in strike. Apart from considerations on merit, two preliminary objections have been raised against these claims. The first objection of the employers is that there has been an overall settlement between the parties on all outstanding disputes including the question of wages for the lock-out period and so question of wages for the lock-out period cannot be agitated afresh before this Tribunal. But there is nothing on record to show that there was any proper conciliation on the point of wages for the lockout period and that there was any settlement on this point. Certain terms and conditions for resumption of work by 25th September 1961 were no doubt discussed and settled also but there is no reason to think that there was settlement on the issues raised in this dispute. Terms of settlement appear from the letter of the Joint Secretary to the Government of West Bengal, Labour Department. But there is no indication therein of any settlement on these issues. It appears the claim for wages was put forward at some stage of the conciliation meeting also, but no settlement was reached on the point. So it cannot be held that the so-called overall settlement covered this point as well to preclude a further reference. In fact there is no tripartite document also to show the terms of settlement agreed upon by all the parties concerned.

Next it is urged that no question of payment of wages or compensation can arise for the period after 3|4|5th September 1961 as the mills were actually opened on those dates on the advice of the Joint Secretary, to the Government of West Bengal, Labour Department. It is contended that hooters were blown to give notice to the workmen about the opening of the mills and notices also were issued to that effect and yet no workmen reported for duties. But the workmen deny issue of such notices or blowing of hooters as alleged. Exhibit A2(6) is a notice of this kind in English. But it is not strictly valid also on account of its being in English language alone not intelligible to the majority of the workmen. Blowing of hooter also is denied by the workmen.

I think the advice of the Joint Secretary was not considered in all quarters sufficient enough to alley all suspicion, or resolve all the difficulties. It also appears that the notice, if any, was not sufficient enough to convey the proper intention of the management to all concerned. So it cannot be said that the

workmen are to be blamed for not runearlier or resumption of work earlier. In these cases was an act of the management proper notice of resumption of work is also a ment responsibility. In the absence of a sufficient notice before 25th September 1961 in view of rather incomplete settlement of the earlier occasion, the mills could not function to be sufficient as valid for the claim of the workmen.

Before I finally give my opinion on the missues referred to the Tribunal for adjudicated also consider some technical objections rand proceedings against this reference. It has to that it was not within the jurisdiction or of the State Government to make one single in respect of different disputes between different panies and their respective workmen. I have mentioned that the disputes are exactly respect of all the three concerned mills took place at such time and place and miscircumstances that the actions and course appear to be part of the same transation appear to be part of the same transation fact in respect of all the three mills though to different Companies.

It is also a fact that all these three mi formerly under the same management of Andrew Yule and Company Ltd. Though the mills has since gone out of the common 1 ment, two of them are still under the same a ment. Furthermore, though one single release been made in respect of three different i different Companies, the issue in respect of a of them has been separately framed and the be separately adjudicated also. There is no no confusion and prejudice of the either party was joint conciliation proceedings also. The overall settlement also was made in respect them taken together. Each Union also represe men of all the three mills. So the reference really inconvenience either party. So apan ! question of want of jurisdiction, if any, of a Government, the objection has no substance jurisdiction also I have not been shown any rule which precludes the Government from one single reference in respect of three milks Companies, when it is otherwise proper and that the matter should be looked into tog must also mention that the learned Advocate Companies in his fairness did not press this o at the time of argument or the hearing reference cannot be held to be invalid on this alone and the objection in that respect a accepted. The section 10(5) of the Industrial Act authorises appropriate Government in 1 common order of reference in respect of dispute of different establishments engaged in business.

In conclusion it may be stated that the query payment of wages for the period of lock-out governed by certain set principles which the I generally keep in view while adjudicating putes. Industrial Tribunals while deciding the payment of wages for the period of lock-out

ation into account whether the lock-out was otherwise; or if it was justified or unjustified; ether the employer resorted to unfair labour while declaring lock-out.

c already shown that it was a case of lock-out he three mills concerned. I have also shown strike, if any, by a small section of badli n alone was not illegal or unjustified. Though s-out also cannot be said to be illegal, yet it be fully justified. Moreover the alleged strike as the lock-out were brought about by certain abour practices on the part of the management three mills at the relevant time. The permaorkmen not being at fault in any way are not for any reason from making a claim for or the lock-out period. So I find that the of the permanent workmen must be accepted I The last but not the least question that falls considered is whether the permanent workmen be allowed the full wages for the entire lockiod as claimed. It may be urged that if a layild be declared in the circumstances the workuld claim only 50 per cent. of wages as compenof course, if the lay-off would be involuntary. may also be pointed out that it is difficult to t the lock-out was completely involuntary or it in the present cases. To me it appears that of bona fides of the claim of the permanent in certain other matters also should be taken sideration. The financial aspect of the matter not be lost sight of and repercussion of such z of full wages on the business itself should taken into consideration. At the relevant ic jute industry was not running smoothly and rose the necessity of repeated block closures. ing to Shri Phani Ghosh representing one of te Unions the mills concerned were in financial ies at the time and they incurred losses year ear during the relevant period. During the it period the three mills failed to produce anyind thus failed to earn profits also.

three mills concerned employ a few thousands nanent workmen also and their monthly wages me up to a few lakhs of rupees. So the full al implication of the claim of the workmen on lustry should also be considered. It may also sumed that the workmen did something to their time usefully during the period of lock-1 is to the interest of the workmen also to see e hen that lays the golden egg for them should saved. Moreover employment, non-employer exploitation of badlis is not peculiar to these

mills only and is rather a nasty or naughty problem of the jute industry itself. So I do not think it will be fair to allow the full wages claimed for the entire lock-out period.

In this view of the matter alone I direct that the permanent workmen be paid only 50 (fifty) per cent. of their wages for the entire lock-out period in two equal instalments within two months of the publication of this award.

This direction will apply to all the three issues and on all the three concerned mills. The issues are decided accordingly.

This is my award.

N. B. CHAUDHURI,
District Judge,
Judge, Special Industrial Tribunal.
20-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 891-I.R./IR/11L-4(A)/64.—1st March 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1549-I.R./IR/11L-4(A)/64, dated the 18th April 1964, the industrial dispute between Messrs. Chandi Charan Nayak (P) Ltd. 124/1 Bepin Behari Ganguli Street, Calcutta-12, and their workmen represented by Chandi Charan Nayak (P) Ltd. Employees' Association, 52/7 B. B. Ganguly Street, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an Industrial Dispute between Messrs. Chandi Charan Nayak (P) Ltd., 124/1 Bepin Behari Ganguli Street, Calcutta 12, and their workmen represented by Chandi Charan Nayak (P) Ltd. Employees' Association, 52/7 B.

B. Ganguly Street, Calcutta-12, referred under G.O. No. 1549-I.R./IR/11L-4(A)/64, dated 18th April 1964. (Case No. VIII-108/64.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. ROY, Judge

# Appearances:

For the Union: Shri A. Chakraborty, Advocate.

For the Company: Shri A. K. Sarkar, Advocate.

## **AWARD**

The above dispute over the issue given in the Order of Reference and reproduced below, was referred for adjudication to this Tribural by the Government of West Bengal, Labour Department, Order No. 1549-1.R./IR/11L-4(A)/64, dated the 18th April 1964.

#### Issue

Whether the dismissal of Shri Netai Chandra Nayak is justified? To what relief, if any, is he entitled?

The parties appeared before the Tribunal in response to the notices of the reference issued by the Tribunal and filed their respective written statements in due course. After necessary preliminary proceedings and some adjournments the case was finally fixed for hearing on 12th February 1965. On that date the parties filed a joint petition of compromise embodying the terms upon which the dispute had been amicably settled between them and praying for a compromise award accordingly.

The terms appear to be quite fair and lawful and I am satisfied that there has been a bona fide settlement of the dispute on those terms. So the case is to be disposed of by a compromise award as prayed for.

In the result, I make a compromise award in terms of the joint petition of compromise filed by the parties, a copy whereof is made part of the award as an annexure.

Dictated and corrected by me.

S. K. ROY, Judge. 18-2-65.

S. K. ROY, Judge, Seventh Industrial Tribunal. 18-2-65.

# **ANNEXURE**

BEFORE THE SEVENTH INDUSTR TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

# Between

Messrs. Chandi Charan Nayak (P) Ltd.

And

Their workmen represented by-

And

In the matter of Government Order of Ref.

The humble petition of compromise-

Most respectfully sheweth-

- 1. That the above case has been  $settled \mid$  the parties amicably.
- 2. That the workman concerned Shri Neta will be paid by the Company a sum of Rs. 4 hundred and fifty) plus earned leave wages him in full and final settlement of all his without retaining claim of re-employment Company.
- 3. That the aforesaid amount will be paid Company within 20 days hereof, i.e., oth Mar at the Tribunal.
- 4. That this settles all disputes pending at tion.

It is, therefore, prayed that a settlement may kindly be given in terms of this set petition.

And for this, petitioners as in duty boun ever pray.

For the Workman:

Illegible.

Amar Prosad Chakraborty, Advocate for the Union.

12-2-65.

For the Con Illegi A. 1

S. K. ROY, Judge, Seventh Industrial Tri 18-2-65.

By order of the Govern S. C. MUKHERJEE, Ass.

p8.IR/IR/11L-123/64.—3rd March 1965. partment, Order No. 2060-I.R./IR/11L-dated the 5th June 1964, the industrial distance Messrs. Sree Shiva Gouri Oil Mills, ipper Circular Road, Calcutta-4, and their represented by Sramik Union, 63/1 Kali Lane, Howrah, regarding the issue menthe said order being a matter specified in dschedule to the Industrial Disputes Act, Vof 1947), was referred for adjudication to Industrial Tribunal;

hereas the said Fifth Industrial Tribunal has I to the State Government its award on the strial dispute;

herefore, in pursuance of the provisions of 7 of the Industrial Disputes Act, 1947 (XIV the Governor is pleased hereby to publish award as shown in the annexure hereto.

#### ANNEXURE

natter of an industrial dispute existing en Messrs. Sree Shiva Gouri Oil Mills, ? Upper Circular Road, Calcutta-4, and workmen represented by Sramik Union, Kali Banerjee Lane, Howrah. (Case No. 1964.)

# RL THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

K. P. MUKHERJI,, Judge, Fifth Industrial
Tribunal.

t for the Company: Shri  $\Gamma$ . K. Jagadish, bour Adviser of the Company.

t for the Union: Shri Satyendra Nath Banerji d Shri Madan Mohan Saha, Advocates.

above industrial dispute between Mesers. Sree iouri Oil Mills and their workmen was referthis Industrial Tribunal under section 10 of lustrial Disputes Act, 1947, by Covernment No 2060-I.R./IR/11L-123/64, dated the 5th 64, for adjudication upon the following issue:

#### Issue

hether the dismissal of Sarbasri Bhairab Prasad Mali and Sadhu Ram Harijan is justified? To what relief, if any, are they entitled?

kr receipt of the reference from Government kh June 1964, usual notices were issued to the s concerned fixing 10th July 1964 for their rance and for filing written statement by the 1. Both the parties entered appearance on 10th 1946 and on the prayer of the Union time was ad till 27th July 1964 for filing its written state.

The Union filed its written statement on 27th 1964, and the Company filed its written statement on 18th August 1964. After several adjournion the prayers of the parties, the case was for hearing on 11th February 1965. On that

date the parties filed a joint petition of compromise stating that the dispute between them had been amicably settled out of Court on terms set forth in the petition. I have considered the petition and the terms of settlement, and these appear to be reasonable and fair, and I am satisfied that there has been a bona fide settlement of the dispute on terms set forth in the petition of compromise, and there is no subsisting dispute between the parties for adjudication. Accordingly a "no dispute" award is made on terms set forth in the petition of compromise which do form part of the Award as Annexure A.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI.
Judge, Fifth Industrial Tribunal.
18-2-65.

#### ANNEXURE A

# BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 2060-I.R./IR/ 11L-123/64

#### And

In the matter of an Industrial Dispute

#### Between

Messrs. Shree Shiva Gouri Oil Mills, 234/2 Upper Circular Road, Calcutta (hereinafter to be known as the Company)

#### And

Their workmen represented by Sramik Union, 63/1 Kali Banerjee Lane, Howrah (to be here-inafter known as the Union).

The humble joint petition of the parties above-named --

Most respectfully sheweth:

- 1. That the matter of dispute under the Order of Reference has been amicably settled between the parties, out of the Court.
  - 2. That the terms of the settlement are-
  - (a) The Company shall pay and the two workmen under reference will receive the following amounts in full and thal settlement of all their claims against and dues from the company, including the claim of reinstatement and the dues on account of earned wages in lieu of leave, etc.:
  - (i) Shri Bhairoprosad Mali- Rs. 450 (Rupees four hundred and fifty only).
  - (ii) Shri Sudhiram Harijan—Rs. 250 (Rupees two hundred and fifty only).
  - (b) Neither the workmen named in (a) above nor the Company shall have any claim against each other.

- (c) The payments under paragraph (a) shall be made immediately on submission of this petition to this Hon'ble Tribunal.
- (d) The two workmen under reference will be deemed to have been dicharged from service from the date of their respective dismissal.
- 3. That in view of the above settlement the parties do not desire to proceed any further in the matter.

In the circumstances, it is humbly praved that Your Honour may kindly be pleased to approve the above terms of settlement and to pass an Award in terms thereof.

And for this act of kindness, your petitioners as in duty bound shall ever pray.

For Shree Shiva Gouri Oil Mills:

Hiranand Mishra, Manager.

For Sramik Union:
Phani Mookherjee,
Vice-President of the Union.

T. K. Jagadeesh,

Advocate for the Company.

Madan Mohan Saha, Advocate for the Union. Bhairoprosad Mali, Workman concerned. Sudhiram Harijan, Workman concerned.

Calcutta,
The 11th February 1965.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 905-I.R./IR/11L-395/64.—3rd March 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 6588-I.R./IR-11L-395/64, dated the 12th December 1964, the industrial dispute between Messrs. Society Restaurant, 135 Park Street, Calcutta-17, and their workmen represented by Calcutta City Eating and Refreshment Establishments Workers' Union, 249 Bepin Behari Gnaguli Street, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribrnal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the of section 17 of the industrial Disputes At (XIV of 1947), the Governor is pleased publish the said award as shown in the hereto

#### **ANNEXURE**

In the matter of an industrial disputed Messrs. Society Restaurant, 135 Part Calcutta-17, and their workmen represent Calcutta City Eating and Refreshmer blishments Workers' Union, 249 Bepa Ganguli Street, Calcutta-12 (Case & 358 of 1964.)

BEFORE THE THIRD INDUSTRIAL IRIN WEST BENGAL

## Present:

Shri J. N. MANDAL, Judge, Third Inda
Tribunal

For the Union: Shri Dwijen Chakrabarty, ( Secretary.

For the Company: Shri J. R. Jain, Labour with Shri Ziauddin Ahmed, Representa Messrs. Society Restaurant.

#### **AWARD**

By Order No. 6588-I.R./IR/11L-395/64, da 12th December 1964, the Government of Bengal, in the Labour Department, referred section 10 of the Industrial Disputes Act, is industrial dispute between Messrs. Society rant, 135 Park Street, Calcutta-17, and then men represented by Calcutta City Eat. Bepin Behari Ganguli Street, Calcutta-12, in the matters specified in the schedule, to the Industrial Tribunal, constituted under second the Industrial Disputes Act, 1947, by No. 808-I.R./IR/3A-2/57, dated the 11th 1957, for adjudication.

#### Issue

Whether the closure of Society Restareal and bona fide? Whether the closure is the control of the management and in the sances justified? To what relief, if any, workmen entitled?

This is a reference under section 10 of the trial Disputes Act, 1947, for adjudication industrial dispute existing between Mcssts Restaurant, 135 Park Street, Calcutta-17 after be referred to as the Company), aworkmen represented by Calcutta City Fatt Refreshment Establishments Workers Unibering Behari Ganguli Street, Calcutta-12 after be referred to as the Union).

On receipt of notices from this tribunal better entered appearance but filed no writtement. The Union immediately after applied for adjournment of the case in 0

le Labour Department of the Government a corrigendum for which the department dy been approached. An adjournment was In the mean time both parties amicably ill the outstanding disputes including the reference.

esent dispute arose over the alleged nontation of a settlement previously arrived pect to leave wages. On that issue the struck work and the management therelared a lock-out. Five workmen also were leeted for some alleged misconduct and e placed under suspension. After proegotiations between the parties all the out-disputes between the parties have been itled and the terms of settlement have been ted in a memorandum of settlement. In he compromise both parties agreed to take spute" award in the present reference and ty they filed a joint petition before this on 17th February 1965 together with a the memorandum of settlement. I have the terms of settlement in respect to the ng disputes between the parties. I make ent on the terms of settlement in view of that terms of settlement relate to disputes not the subject-matter of the present and as such they are extraneous to the eserence. In consideration of the settle-, all disputes and as agreed upon ph 4 of the memorandum of settlement) parwe prayed for a "no dispute" award. So, I mo dispute" award. The joint petition e memorandum of settlement do form a part compromise award.

is my award.

d and corrected by me.

. MANDAL, Judge.

JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 19-2-65.

#### ANNEXURE

# RE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

matter of Government Order No. 6588-I.R., ated the 12th December 1964

#### And

natter of an industrial dispute

#### Between

s. Society Restaurant, 135 Park Street,

#### And

workmen, represented by Calcutta City ating and Refreshment Establishments forkers' Union, 249 Bepin Behari Ganguly treet, Calcutta-12 The humble joint petition of compromise of the parties abovenamed—

# Most respectfully sheweth-

- 1. That your petitioners have amicably and out of Court settled the dispute under the present order of reference.
- 2. That a copy of the settlement arrived at between the parties is enclosed and marked Annexure "A" to this joint petition of compromise.

The parties abovenamed, therefore, pray that this Hon'ble Tribunal be pleased to pass a "no dispute" award in terms of clause 4 of the said settlement.

And for this act of kindness, your petitioners shall ever pray.

Pepresenting employer:
Hafiz Rasul Bux, Proprietor.
/auddin Ahmed.
Filed by—
J. R. Jain, Labour Adviser.

- Representing workmen:

  1. Dwijen Chakrabarty, General
  Secretary City Eating & Refreshment Workers' Union.
- 2. Karamat Ali.

J. N. MANDAL, Judge, Third Industrial Tribunal. 19-2-65.

# ANNEXURE "A"

# MEMORANDUM OF SETTLEMENT

Names of parties: Messrs.
135 Park Street, Calcutta-17
represented by Calcutta City
ment Establishments Workers' Union, 249 Bepin
Behari Ganguly Street, Calcutta-12.

Representing employer: (1) Shri Hafiz Rasul Bux, Proprietor, (2) Shri Ziauddin Ahmed, Munshi.

Representing workmen: (1) Shri Dwijen Chakraborty, General Secretary of the Union, (2) Shri Karamat Ali—workman.

Short recital of the case: The dispute arose over the alleged non-implementation of a settlement pertaining to leave wages. The workmen thereafter struck work and the management consequently declared a lock-out. The issue of such stoppage of work was referred for adjudication under Government of West Bengal (Labour Department) Order No. 6588-I.R., dated 12th December 1964, and is pending before the Third Industrial Tribunal, West Bengal. Meantime, the management charge-sheeted and suspended five workmen for alleged misconduct. On protracted negotiations between the parties, the entire disputes as on date has been settled on the terms hereunder.

Terms of settlement: 1. (a) It is hereby agreed to by and between the parties that the work in the establishment will be resumed on and from Sunday. 7th February 1965. All the workmen except Sarbashri Md. Hanif, Md. Zafir and Md. Illias will be

allowed to resume duties. It is further agreed that those workman who are outstation will be allowed a period of seven days from 7th February 1965 to resume duties failing which it shall be decined that they being not desirous of working in this establishment have left the service of this establishment.

- (b) It is agreed that the following payments will be effected to workmen named hereunder in full and final settlement of all their claims including reinstatement or re-employment.
  - 1. Md. Zafir—Rs. 300 (rupees three hundred only).
  - Md. Hanif—Rs. 200 (rupees two hundred only).
  - Md. Illias -- Rs. 200 (rupees two hundred only).

(These payments will be effected within a week from this settlement.)

- (c) It is agreed that in case the management needs fresh personnel after absorbing the workmen on rolls of the establishment, they will employ the personnel previously transferred to Mazidia Restaurant in preference over other new hands.
- 2. That it is agreed that the management shall effect the payments of the workmen's earned wages for the month of September 1964 by 10th February 1965.
- 3. That the workmen shall have no claim of wages or compensation or otherwise for the period of deadlock, i.e., from 3rd October 1964 to 6th February 1965.
- 4. That it is agreed to by and between the parties that the issue pending before the Third Industrial Tribunal, West Bengal, under the aforesaid order of reference shall hereby be treated as compromised and a joint petition will be filed by the parties before the said Tribunal with the prayer that a "No Dispute" award be passed by the said Tribunal. A copy of this settlement will be filed as annexure to the said petition of No Dispute.

- 5. That it is agreed that in consider demand for alleged non-implementation settlement and in consideration of all traised by the workmen and pending bet. Tribunal and/or Labour Directorate, then the agrees to grant an ex-gratia and days' (fifteen days) wages to each work resumes the duties. As per clause 1 at payments will be effected on or before the first of March 1965. Such payments will be a to be in consideration of their demand of Id for 1965.
- 6. That the workmen assure of norm tion of work, discipline and peace at the ment and the management assure that be no victimisation of any workman for of such deadlock.
- 7. That this settles all the pending d date fully and finally.

Signature of employers' representative:

- 1. Hafiz Rasul Box.
- 2. Ziauddin Ahmed.

## Witness:

- 1. J. R. Jain. 6-2-65.
- 2. Nehaluddin. 6-2-65.

Certified to be true copy

J. R. Jain, Labour Adviser. 17-2-65.

Signature of workmen's repre D. Chak General & 62

> J. N. MANDAL Judge, Third Industrial 19-2-65.

> > By order of the Gos S. C. MUKHERJEE, A

# Calcutta



# Gazette

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THURSDAY, MARCH 25, 1965

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# PART IC-Awards by Industrial Tribunals and Consumer Price Index

# GOVERNMENT OF WEST BENGAL

# LABOUR DEPARTMENT

#### **ORDERS**

27-I.R./IR/8L-5(B)/64.—4th March 1965.—
under the Government of West Bengal,
Department, Order No. 572-I.R./IR/8L4, dated the 12th February 1964, the industrial
between Messrs. India Jute Co. Ltd.
Section), Serampore, Hooghly, and their
len represented by India Jute Cotton
Is Union, 18 Dharmatala Lane, P.O.
pore, district Hooghly, regarding the issue
ned in the said order, being a matter specified
Second Schedule to the Industrial Disputes
1947 (XIV of 1947), was referred to the Fifth
Irial Tribunal for adjudication;

I whereas during the pendency of proceedings; the said Industrial Tribunal, Shri Madan, a nan of the said Company, made a complaint riting to the said Industrial Tribunal against and Company alleging that the said Company ischarged the said workman concerned in such te:

d whereas in exercise of the powers conferred kuon 33A of the Industrial Disputes Act, 1947 of 1947), the said Industrial Tribunal has licated upon the said complaint and submitted and to the State Government;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV 7), the Governor is pleased hereby to publish id award as shown in the annexure hereto.

#### ANNEXURE

the Industrial Digustes Act 1947, filed by

one Shri Madan, c/o India Jute Cotton Workers Union, 18 Dharmatola Lane, Serampore, Hooghly, an employee of India Jute Company Ltd. (Cotton Section), Serampore, Hooghly, against the aforesaid Company. (Case No. 131 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri J. M. Dutta Gupta, Advocate of Messrs. Orr Dignam & Co., Solicitors.

Present for the Union: Shri Patit Paban Pathak, an officer of the Union.

This is a complaint under section 33A of the Industrial Disputes Act, 1947, by Shri Madan, a workman, against his employer Messrs. India Jute Company Ltd. (Cotton Section), Serampore, Hooghly, alleging contravention of section 33 of the Industrial Disputes Act, 1947.

The original reference out of which this case has arisen was made under G.O. No. 572-I.R./IR/81-5(B)/64, dated 12th February 1964.

The petitioner alleges that his services were terminated on the ground of an alleged misconduct during the pendency of an industrial dispute between the Company and its workmen. It is alleged that the termination of his services is illegal, mala fide and wrongful and he is entitled to reinstatement and also full compensation for the period of his forced unemployment.

The Company has submitted a written statement in reply to the petition filed by the petitioner workman. It is stated that the petitioner went on leave from 1st February 1964 to 29th February 1964, but he did not report for duty on the expiry of the leave granted to him, and overstayed his leave for more than eight days without applying for extension of leave. By reason of his overstay he lost his lien on his employment, and his name was accordingly struck off the roll under the provisions of the Standing Orders 9(c) of the Company. It is pleaded that there has been no contravention of the provisions to section 33 of the Industrial Disputes Act, 1947, and the application is not maintainable in law.

#### Decision

It is an undisputed fact that the petitioner went on leave from 1st February 1964 to 29th February 1964, but he did not report for duty on the expiry of the leave granted to him. Under the provisions of the certified Standing Orders of the Company, clause 9(c), an employee who absents himself for eight consecutive working days without leave shall be deemed to have left the Company's service without notice thereby terminating his contract of service. The certified Standing Orders represent the relevant terms and conditions of service in the atutory form, and they are binding on the parties, : least as much, if not more, as private contracts mbodying similar terms and conditions of service. 'he provision of Standing Orders 9(c) inevitably eads to the conclusion that if an employee absents imself for more than eight consecutive days without leave he should be deemed to have terminated nis contract of service and thus relinquished or ibandoned his employment. It has been contended on behalf of the Union that absence without leave for more than eight consecutive days is also treated as a misconduct under clause XIV of the Standing Orders, and the Company should have treated the absence of the petitioner as a misconduct on his part under clause XIV of the Standing Orders and an enquiry should have been made against him before imposing any punishment on him. This contention does not appear to be well founded and cannot be accepted. The position under the Standing Orders appears to be that absence without leave for more than eight consecutive days can give rise to the termination of the contract of service either under the Standing Order 9(c) or may lead to penalties awardable for misconduct after due enquiry is held, as required by the relevant Standing Order. The fact that the same conduct is dealt with in two different Standing Orders cannot affect the applicability of the Standing Order, clause 9(c) to the present case. The Company was, in my view, not bound to treat Madan's absence as constituting a misconduct under Standing Order XIV and proceed to hold an enquiry against him before terminating his services, when clause 9(c) of the Standing Orders is attracted by reason of Madan's absence without leave for more than eight consecutive days. There is another aspect of the matter which cannot be overlooked, and it is this: Section 33(2)(b) of the Industrial Disputes Act empowers the employer to discharge or punish whether by dismissal or otherwise any workman for any misconduct not connected with the dispute. This seems to suggest some positive act on the part of the employer such as an order passed by him

either dismissing, discharging, reducing or an employee. Where termination of the services follows automatically either from to rirom Standing Orders by virtue of the absence without leave for the specific lent termination is not the result of any posite fault on the part of the employer, and not termination the provisions of section 33(2) be inapplicable. Termination of services automatically from the Standing Orders accontravention of the provisions to section industrial Disputes Act by the employer view of the matter, the present application be held as maintainable in law as there has contravention of the provisions of section industrial Disputes Act, 1947, by the employer industrial Disputes Act, 1947, by the employer is a service of the provisions of section in industrial Disputes Act, 1947, by the employer

As regards merits of the case, the terminal the services of the workman also appear justified. His leave expired on 29th February but he failed to resume his duty on the emigr leave. His evidence is that he could not one on the expiry of his leave on account mother's illness, and that he sent a telegram February 1964 for extension of leave by one more, but he did not receive any rephi telegram. P. K. Banerji, O.P.W. 1, the Labour of the Company, has stated that he did not telegram from Madan in the record. The put has filed a telegram receipt, Ext. 4. But it is show that it was addressed to the Labour the Company, as stated by the workma date in the postal seal is also illegit, it is, therefore, difficult to say whete; telegram was sent to the Labour Office the Company by the workman on 28th Feb. 1964. The petitioner also has admitted that no evidence to prove that his mother was in on or about the end of the month of February. The action of the Company, in the circums appears to be bona fide, and the fact that a be was offered to the workman, when he came h the Company was not actuated by any delivering the company was not actuated by any delivering the company was not actuated by any delivering the company was not actuated by any delivering the company was not entitled to any delivering the company was not entitled to any delivering the company was not entitled to any delivering the company was not entitled to any delivering the company was not entitled to any delivering the company was not entitled to any delivering the company was not entitled to any delivering the company was not entitled to any delivering the company was not actuated by actuated by actuated by actuated by actu this case. This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERIL! Judge, Fifth Industrial Id 17-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. §

No. 909-I.R./IR/8L-16(B)/62.—3rd March Whereas under the Government of West Labour Department, Order No. 1662-8L-16(B)/62, dated the 10th May 1962, the dispute between Messrs. Calcutta Silk Maning Co. Ltd., 23 B. T. Road, P.O. Sukchar, 24-Parganas, and their workmen represent Calcutta Silk Manufacturing Workers, Sukchar, Main Road, P.O. Sukchar, 24-16

the issues mentioned in the said order, has specified in the Sandad and the Third to the Industrial Diagrams Act, 1947 (XIV was referred to the Seventh Industrial or adjudication;

ereas during the pendency of proceedings said Industrial Tribunal Shri Ganesh Das, workman of the said Company, made it in writing to the said Industrial Tribunal said Company alleging that the said had dismissed the said workman consuch dispute;

ereas in exercise of the powers conferred 33A of the Industrial Disputes Act, 1947 1947), the said Industrial Tribunal has d upon the said complaint and submitted to the State Government;

erefore, in pursuance of the provisions of of the Industrial Disputes Act, 1947 (XIV he Governor is pleased hereby to publish ward as shown in the annexure hereto.

#### ANNEXURE

itter of an application under section 33A e Industrial Disputes Act filed by Shri ish Chandra Das, c/o Calcutta Silk Manuaring Workers' Union, P.O. Sukchar, larganas, against his, employer Messrs. The lutta Silk Manufacturing Co. Ltd., Khardah, Sukchar, 24-Parganas, in connection with No. 1662-I.R./IR/8L-16(B)/62, dated 10th 1962. (Case No. 12/63, under section .)

# FORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. ROY, Judge.

Appearances:

applicant: None.

Company: Shri K. K. Maitra, Advocate.

#### AWARD

roceeding arises out of an application under 13A of the Industrial Disputes Act, made Ganesh Chandra Das against the employer Messrs. Calcutta Silk Manufacturing Limited, complaining of his alleged illegal, d and vindictive dismissal in contravention relevant provisions of section 33 of the Disputes Act, during the pendency of the ion proceedings of another dispute between pany and its workmen, referred to this by G.O. No. 1662-I.R./IR/8L-16(B)/62, th May 1962.

ibstance of the relevant case of the applicant his dismissal is as follows:

ald not attend to his duties on and from rch 1962 on account of illness and he was treatment of the factory's Medical Officer. to resume his duties on 23rd May 1962 ag declared fit along with a fit certificate

from his attending physician but the Company did not allow him to work. No charge-sheet or show-cause notice was served upon him and no opportunity was given him to explain his conduct and in this way, the principles of natural justice were grossly violated. The Company's refusal to allow him to work in factory amounted to wrongful dismissal. The Company did not also comply with the requirements of the provisions of section 33(2)(b) of the Industrial Disputes Act which governed the dismissal in view of the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G.O. No. 1662-I.R./IR/8L-16(B)/62, dated 10th May 1962, and so there was contravention of section 33 of the Industrial Disputes Act. He claims reinstatement with back wages.

Notice of the application was duly served upon the Company and it appeared and filed its written statement. After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 10th February 1965. On that date, there was no appearance by or on behalf of the workmen but the Company produced an application made by the workman to the Company stating that he had remained unauthorizedly absent since 19th March 1962 and did not report for duty for a long time and so his name was struck off from the muster roll from 16th May 1962 and against this action of the Company, he had filed the present case under section 33A but he now wanted to resign from the Company's service and so he requests the Company to accept his resignation. As the applicant has not appeared to prosecute his application and the genuineness and bona fides of his application to the Company are not challenged, I accept the application as showing the correct position of the parties in regard to the present dispute and hold that the applicant has given up the dispute and does not want any relief in respect of his dismissal. The dispute has practically ceased to exist in view of the aforesaid conduct of the applicant and so, the case is to be disposed of by a "no dispute" award.

In the result, I make a "no dispute" award in the case on the footing that the dispute is not pursued and has been given up.

Dictated and corrected by me.

S. K. ROY, Judge.

S. K. ROY,
Judge,
Seventh Industrial Tribunal.
12-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 910-I.R./IR/8L-16(B)/62.—3rd March 1965.— Whereas under the Government of West Bengal, Labour Department, Order No. 1662-I.R./IR/ 8L-16(B)/62, dated the 10th May 1962, the industrial dispute between Messrs. Calcutta Silk Manufacturing Co. Ltd., 23 B. T. Road, P.O. Sukchar, 24-Parganas, and their workmen represented by Calcutta Silk Manufacturing Workers' Union, Sukchar Main Road, P.O. Sukchar, 24-Parganas, regarding the issues mentioned in the said order, being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Gobinda Adhikari, workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company, alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act, filed by Shri Gobinda Adhikari, c/o Calcutta Silk Manufacturing Workers' Union, P.O. Sukchar, 24-Parganas, against his employer Messrs. The Calcutta Silk Manufacturing Co. Ltd., Khardah, P.O. Sukchar, 24-Parganas, in connection with G.O. No. 1662-I.R./IR/8L-16(B)/62, dated 10th May 1962. (Case No. 15/63, under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

S. K. ROY, Judge.

Appearances:

Present for the applicant: None.

Present for the Company: Shri K. K. Maitra, Advocate.

## AWARD

This proceeding arises out of an application under section 33A of the Industrial Disputes Act, made by Shri Gobinda Adhikari against the employer Company Messrs. Calcutta Silk Manufacturing Company Limited, complaining of his alleged illegal, unjustified and vindictive dismissal in contravention of the relevant provisions of section 33 of the Industrial Disputes Act, during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G.O. No. 1662-I.R./IR/8L-16(B)/62, dated 10th May 1962.

The substance of the relevant case of the applicant regarding his dismissal is as follows:

He could not attend to his duties on and from 19th March 1962 on account of illness and he was under the treatment of a local medical practitioner. He went to resume his duties on 25th May 1962

after being declared fit along with a fit from his attending physician but the Connot allow him to work. No charge-shee cause notice was served upon him opportunity was given him to explain hand in this way, the principles of natural in grossly violated. The Company's refusal him to work in the factory amounted to dismissal. The Company did not also on the requirements of the provisions of section from the Industrial Disputes Act which go dismissal in view of the pendency of the tion proceedings of another dispute beto Company and its workmen, referred to the by G.O. No. 1662-I.R./IR/8L-16(B) 62, (May 1962, and so there was contravention 33 of the Industrial Disputes Act, reinstatement with back wages.

Notice of the application was duly se the Company and it appeared and filed statement. After necessary preliminary and some adjournments, the case was fi for hearing on 10th February 1965. On there was no appearance by or on be workmen but the Company produced an made by the workmen to the Company s he had remained unauthorizedly absent February 1962 and did not report for long time and so his name was struck of muster roll from 16th May 1962 and a action of the Company, he had filed t case under section 33A but he now to resign from the Company's service and so l the Company to accept his resignation applicant has not appeared to prosecute l tion and the genuineness and bona fit application to the Company are not ch accept the application as showing the  $\alpha$ tion of the parties in regard to the pres and hold that the applicant has given up and does not want any relief in respect missal. The dispute has practically cass in view of the aforesaid conduct of the and so, the case is to be disposed of dispute" award.

In the result, I make a "no dispute" and case on the footing that the dispute is no and has been given up.

Dictated and corrected by me.

S. K. ROY, Judge.

The 12th February 1965.

S. K. RO
Judge,
Seventh Industrial
12-2-65.

By order of the G S. C. MUKHERJEE,

No. 932-I.R./IR/15L-3/64.—4th Mard Whereas under the Government of We Labour Department, Order No. 1206-13/64, dated the 19th March 1964 the

Reveen (1) Messrs. Ram Rishna Pure Oil 1 Strand Road, Calcutta 6, (2) Messrs. Oil Mill (P) Ltd., 67/39 Strand Road, Calcutta 6, (3) Messra. Agnihotra Oil Canal West Road, Calcutta 4, (4) aki Pure Oil Mill, 67/44 Strand Bank 11456, (5) Messrs. Sree Durga Pure Oil 4 Strand Road, Calcutta 6, (6) Messrs. Oil Mills, 57/41 Strand Road, Calcutta ir workmen represented by Employees 1 loy Bhattacharjee Lane, Calcutta 3, the issue mentioned in the said order, atter specified in the Third Schedule to rial Disputes Act, 1947 (XIV of 1947), at to the Fifth Industrial Tribunal for n:

ereas during the pendency of proceedings said Industrial Tribunal, Shri Bifan Ram, of Messrs. Bhadrakali Oil Mill (P) Ltd., mplaint in writing to the said Industrial jainst the said Company alleging that the any had contravened the provisions of of the Industrial Disputes Act, 1947

reas in exercise of the powers conferred 33A of the Industrial Disputes Act, 1947 47), the said Industrial Tribunal has upon the said complaint and submitted o the State Government.

refore, in pursuance of the provisions of of the Industrial Disputes Act, 1947 47), the Governor is pleased hereby to me said award as shown in the annexure

# **ANNEXURE**

natter of an application under section 33A he Industrial Disputes Act, 1947, filed by Ram (Address: C/o Shri Panchanan tacharya, 1 Jay Bhattacharya Lane, Cali-3), an employee of Messrs. Bhadrakali Oil (P) Ltd. 67/39 Strand Road, Calcutta-6, ist the aforesaid Company. (Case No. 114/mder section 33A.)

THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

or the Company: Shri A. K. Sarkar,

or the Workman: Shri Panchanan Bhatta-'a, representative of the workman.

an application under section 33A of the Disputes Act, 1947, by the workman Shri m against their employers Messrs. Bhadra-Mill (P) Ltd., the opposite party, alleging tion of the provisions of section 33 of the Disputes Act, 1947, during the pendency justrial dispute between the opposite party workmen.

iginal reference out of which this case has s made under G.O. No. 1206-I.R./IR/15L-ied 19th March 1964.

After service of the notice the opposite party entered appearance and filed written statement or 19th August 1964. After several adjournments on the prayers of the parties the case was fixed for hearing on 30th January 1965. On that date a petition of compromise was filed by the parties stating therein that the dispute between them had been amicably settled out of Court, and praying that an award might be made in terms of the joint petition filed. The terms contained in the petition of compromise appear to be fair and proper, and I am satisfied that there has been a bona fide settlement of the dispute between the parties. The petition of compromise is accepted and I pass a "no dispute" award in terms of the joint petition of compromise, as prayed for. The petition of compromise do form part of the award as Annexure A. This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,

Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 22-2-65.

#### ANNEXURE A

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

(Seal of Court. 30-1-65.)

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, by Bifan Ram and Messrs. Bhadrakali Oil Mill (P) Ltd.

—Opp. party.

The humble petition of compromise—

Most respectfully sheweth-

- 1. That the case pending before the Tribunal has been amicably settled between the parties.
- 2. That the worker concerned shall be given ex-gratia payment for the days of lay-off when they have not been given work in the month of May and June and July 1964 without creating any future precedence in this respect, and this payment will be made by the 15th April 1965.
- 3. That it is agreed by the worker that all usual sorts of manual work will be done by the unskilled workers and all will co-operate the management in all matters. They will do everything to improve production of the mill.
- 4. That the Company shall pay one month's wages to the permanent workers as ex-gratia payment in full settlement of their claim of bonus up to date.
- 5. That this settles all disputes pending before the Fifth Industrial Tribunal as on date except the case of gratuity pending in the Tribunal, and no such demand will be entertained by the Company in any mann-

An award in the above terms is prayed for.

For the workman: Illegible (in Hindi). Witnesses: A. Sarkar, for the Company. P. Bhattacharya, for the workman.

For the Company:
(For Bhadrakali Oil Mill
(P) Ltd.)
Illegible,
Managing Director.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 931-I.R./IR/15L-3/64.—4th March 1965. — Whereas under the Government of Wet Bengal, Labour Department, Order No. 1206-I.R./IR/15L-3/64, dated the 19th March 1964, the industrial disputes between (1) Messrs. Ram Krishna Pure Oil Mill, P-56/1 Strand Road, Calcutta-6, (2) Messrs. Bhadrakali Oil Mill (P) Ltd., -67/39 Strand Road (Kulpighat), Calcutta-6, (3) Messrs. Agnihotra Oil Mills, 37/1 Canal West Road, Calcutta-4, (4) Messrs. Janki Pure Oil Mill, 67/44 Strand Bank Road, Calcutta-6, (5) Messrs. Sree Durga Pure Oil Mills, 67/44 Strand Road, Calcutta-6, and (6) Messrs. Gopal Pure Oil Mills, 57/41 Strand Road, Calcutta-6, and their workmen represented by Employees' Association, 1 Joy Bhattacharjee Lane, Calcutta-3, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Budhan Ram, a workman of Messrs. Bhadrakali Oil Mill (P) Ltd., made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had contravened the provisions of section 33 of the Industrial Disputes Act. 1947 (XIV of 1947);

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947. (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, by Shri Budhan Ram (Address: C/o Shri Panchanan Bhattacharya, 1 Joy Bhattacharya Lane, Calcutta-3), an employee of Messrs. Bhadrakali Oil

Mill (P) Ltd., 67/39 Strand Road against the aforesaid Company. (G 64, under section 33A.)

BEFORE THE FIFTH INDUSTRIAL WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge, Fifth

Present for the Company: Shri A | Advocate.

Present for the Workman: Shri Pancharya, representative of the workman

This is an application under section 34 Industrial Disputes Act, 1947, by the web Budhan Ram against their employes Bhadrakali Oil Mills (P) Ltd., the opposite alleging contravention of the provisions a 33 of the Industrial Disputes Act, 1947, 4 pendency of an industrial dispute be opposite party and its workmen.

The original reference out of which the arisen was made under G.O. No. 124 15L-3/64, dated 19th March 1964.

After service of the notice the opposite entered appearance and filed written state 16th June 1964. After several adjournment the prayers of the parties the case was hearing on 30th January 1965. On that petition of compromise was filed by the stating therein that the dispute between the been amicably settled out of Court, and that an award might be made in terms of petition filed. The terms contained in the of compromise appear to be fair and propagam satisfied that there has been a bona is ment of the dispute between the paring petition of compromise is accepted and if mo dispute" award in terms of the jourt of compromise, as prayed for. The percompromise do form part of the award as in A.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,

Judge.

K. P. MUKI Judge, Fifth Industrial is 22-2-65.

#### ANNEXURE A

BEFORE THE FIFTH INDUSTRIAL TREE
WEST BENGAL

In the matter of an application under sed of the Industrial Disputes Act, 1987.

Shri Budhan Ram

And

Messrs. Bhadrakali Oll Mill (P) Lil

humble petition of competomise in respect of fref. No. 1206-I.R./18./15L-3/64, dated 19th 1964—

respectfully sheweth-

That the case pending before the Tribunal has micably settled between the parties.

That the worker concerned will be taken a employment by the Company, the period of aployment will be treated as special leave

That the worker concerned will be paid one is wages as ex-gratia payment in full settleof the dispute as on date.

It is therefore prayed that a settlement award ns of the above may kindly be given.

for this, parties as in duty bound shall ever

e worker:
e (Hindi).
the 30th January 1965.
s:
kar,
Company.
ttacharya,
workman.

For the Company: for Bhadrakali Oil Mill (P) Ltd. Profulla Kumar Dutt.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

901-I.R./IR/8L-2/65. — 3rd March 1965. — as under the Government of West Bengal, Department, Order No. 1884-I.R./IR/)/60, dated the 26th April 1960, read with ndum No. 4458-I.R./IR/8L-2(A)/60, dated October 1962, the industrial dispute between Kesoram Cotton Mills Ltd., 42 Garden Road, Calcutta-24, and their workmen nted by the Garden Reach Textile Workers' Q-77 Akra Road, Calcutta-24, regarding the mentioned in the said order, being matters d in the Second Schedule to the Industrial to Act, 1947 (XIV of 1947), was referred to cond Labour Court for adjudication;

whereas during the pendency of proceedings the said Labour Court, Shri Bhagaloo, a an of the said Company, made a complaint ing to the said Labour Court against the said ny, alleging that the said Company had employment to the said workman concerned dispute:

whereas in exercise of the powers conferred ion 33A of the Industrial Disputes Act, 1947 of 1947), the said Labour Court has adjudiupon the said complaint and submitted its to the State Government;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV), the Governor is pleased hereby to publish award as shown in the the annexure hereto.

#### **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, by Shrl Bhagaloo, son of Ganga, Token No. 1953/58, Auto Shed, "C" Shift, against Messrs. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24, in connection with G.O. Nos. 4458-I.R., dated 1st October 1962 and 1884-I.R., dated 26th April 1960. (Case No. 5/64/33A.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

#### Present:

Shri G. C. CHATTERJEE, Judge, Second Labour Court.

# Appearances:

For the Company: Shri K. P. Mukherjee, Advocate.

For the workman: Shri Patit Paban Pathak.

#### AWARD

This application under section 33A of the Industrial Disputes Act was filed by Shri Bhagaloo, son of Ganga, Token No. 1953/58, Auto Shed, "C" Shift, against Messrs. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24, during the pendency of an industrial dispute between the aforesaid parties covered by reference Nos. 4458-I.R., dated 1st October 1962 and 1884-I.R., dated 26th April 1960. The case of Shri Bhagaloo is that after the expiry of his sick leave he reported for duty on 6th April 1964 when he was told that his service was no longer required. In fact, he was not allowed to resume his duties on that date. Hence, the present application, under section 33A of the Industrial Disputes Act with a prayer for an award directing the Company to reinstate him to his job with full compensation.

The Company entered appearance and filed a written statement alleging inter alia that there was no contravention whatsoever of section 33 of the Industrial Disputes Act.

On the date of hearing of the case which fell on 15th February 1965 I was given to understand by the learned representative of both parties that there was no real dispute between the parties and that the dispute having been dissolved the worker was going to resume his duties on and from 16th February 1965. Today I have heard Shri K. P. Mukherjee, learned Advocate appearing for the Company. Shri Mukherjee says that the workman has since joined his duties. It is clear from what has been stated above that the dispute has ceased to exist. So, there is to be a "no dispute" award in the case. In the result, I make a "no dispute" award in award in the case.

Dictated and corrected by me.

G. C. CHATTERIEE, Judge.

G. C. CHATTERJEE, Judge, Second Labour Court. 20-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 964-I.R./IR/11L-357/64.—5th March 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 6147-I.R./IR/11L-357/64, dated the 11th November 1964, the industrial dispute between Shri Gora Chand Bera, 17B Serpentine Lane, Calcutta-14, and his workmen represented by the Shop Assistant's Association of Bengal, B-73 College Street Market, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal:

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexeure hereto.

## **ANNEXURE**

In the matter of an industrial dispute between Shri Gora Chand Bera, 17B Serpentine Lane, Calcutta-14, and his workmen represented by the Shop Assistant's Association of Bengal, B-73 College Street Market, Calcutta-12. (G.O. No. 6147-I.R., dated 11th November 1964. (Case No. VIII-328/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

#### Appearances:

For the Union: None.

For the Company: Shri Benode Lal Sanyal, Pleader.

This reference under section 10 of the Industrial Disputes Act arises out of Government of West Bengal, Labour Department, Order No. 6147-I.R./IR/11L-357/64, dated 11th November 1964. The parties are Shri Gora Chand Bera of 17B Serpentine Lane, Calcutta-14, and his workmen represented by the Shop Assistant's Association of Bengal, B-73 College Street Market, Calcutta-12. The issue is as follows:

Is the termination of service of Shri Krishna Kinkar Chaudhury justified? What relief, if any, is he entitled to?

The Shop Assistants' Association of Bengal filed a written statement in this case. Shri Gora Chand Bera also filed his written statement. The case was fixed for hearing on 19th February 1965. On the date fixed, however, none on behalf of the workmen or the Shop Assistants' Association appeared before this Tribunal for hearing. Shri Bera was present and gave evidence in this case. In short, the case of the Association was that one Krishna Kinkar Chaudhury became ill on 5th Vadra 1370 B.S. and he was granted leave till his cure. He, however, went to his native village and after being fit he came to his duty on 6th Kartick 1370 B.S. The management of the business, however, refused Shri Chaudhury to allow him to join his duties. The

prayer in the written statement is the Chaudhury should be reinstated with full an wages.

The case of Shri Gora Chand Bera is that business of his was closed in December 19 from January 1963 Shri Krishna Kinkar Chawas not in his service. He has denied the Chaudhury was in his employ in Vadra 13; Shri Bera has further stated that after the of his business Shri Chaudhury was emplo the Swastika Fish Dealers on his recomme in January 1963. In support of his statem has produced the return of his business s that his business was not functioning from 1963. Nobody has appeared before this T on behalf of the workmen in support of the filed by the Shop Assistants' Association of On the evidence on record, I am satisfied the claim on behalf of the Association is untenat that from January 1963 Shri Chaudhury was the employ of Shri Bera in his fish business. is no evidence also to indicate that the prese pute is an industrial dispute. In the circums I hereby dispose of the matter in favour of Sh Chand Bera and no relief can be awarded in of the workman in question.

Dictated and corrected by me. R. BHATTACHARYA, Judge.

R. BHATTACHA'
Judge,
Fourth Industrial Ti
20-2-65.

By order of the Gove S. C. MUKHERIFE, Asst

No. 922-I.R./IR/11L-188(A)/64.—4th Mard—Whereas under the Government of West Labour Department, Order No. 2707-I.R./II 188(A)/64, dated the 8th July 1964, the incidispute between Messrs. Jenson & Nicholson (P.O. Garifa, 24-Parganas (Registered Off. 2 Fairlie Place, Calcutta-1), and their we represented by Jenson & Nicholson Staff Asson P.O. Garifa, 24-Parganas, regarding the mentioned in the said order being a matter spin the second schedule to the Industrial Disput 1947 (XIV of 1947), was referred for adjudicate the Second Industrial Tribunal;

And whereas the said Second Industrial II has submitted to the State Government its at the said industrial dispute;

Now, therefore, in pursuance of the provision 17 of the Industrial Disputes Act, 194 of 1947), the Governor is pleased hereby to 1 the said award as shown in the annexure heef

# **ANNEXURE**

\_ \*\_

In the matter of an industrial dispute Messrs. Jenson & Nicholson (I) Ltd., P.0.1 24-Parganas (Registered Office at 2 Fairle Calcutta-1), and their workmen representation. Staff Association, Garifa, 24-Parganas. (Case No. VIII-19).

HE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

P. BHATTACHARYA, Judge, Second Industrial Tribunal.

# Appearances:

mpany: Shri R. Goswami, an Officer of gal Chamber of Commerce and Industry. ion: Shri Nikhil Ranjan Roy, Vicent of the Union.

rnment of West Bengal by its Labour Order No. 2707-I.R./1R/11L-188(A)/64, July 1964, referred to this Tribunal an ispute between Messrs. Jenson & Nichold., P.O. Garifa, 24-Parganas (Registered Fairlie Place, Calcutta-1) (hereinafter as the Company), and their workment by Jenson & Nicholson Staff Association, 2, 24-Parganas (hereinafter referred to as ), for adjudication under section 10 of the Disputes Act.

he framed in this case for adjudication runs

termination of service of Shri Dilip Kumar that and Shri Purna Chandra Paul justified? Lat relief, if any, are they entitled to?

#### **AWARD**

e of the Union in its written statement is Dilip Kumar Ghosh and Shri Purna Chandra appointed against permanent vacancies in any's factory at Garifa on 9th April 1962. It workmen were associated with the Union ras viewed with disfavour by the Companyaned an employment injury on 4th August had to undergo medical treatment till 5th 1962. Purna also sustained an employry on 1st September 1962 and was required pitalised from 1st September 1962 to 16th 1962. The management by its letter. September 1962, terminated the service he workmen on the allegation that they worary hands.

mpany filed a written statement denying of the workmen that they were permanent d were appointed against permanent. The Company contends that they were porary hands, and their services were on 27th September 1962 with effect from mber 1962.

#### Decision

dly, the service of Dilip and Purna, the the the concerned in this case, stood on 27th September 1962. The Union t they were appointed against permanent while the Company denies this allegation, ds that they were temporary hands. The there of the Company has been filed and it the workmen, into five groups. The

permanent workman has been defined as a workman who had been appointed on a permanent basis. Temporary workman has been defined as a workman who has been engaged for work which is of a essentially temporary nature. On behalf of the Company, Shri N. C. Bhattacharya, Personnel Officer, was examined. He stated in his evidence that the two workmen were appointed against temporary The interview letters from the Employvacancies. ment Exchange are Exts. A and A/1 in respect of the two workmen. The workmen in their evidence attempted to disown these two letters, but the very nature of the documents bearing the seal of the Employment Exchange will show that they were in fact issued by the Employment Exchange to these two, workmen. Of course, the words "temporary vacancy" appearing in both the letters had been superimposed without any initial and are also written in a different ink quite distinct from the ink with which the rest of the letters had been written. The style of writing also apepars to be different. That being so, it would be unsafe to rely upon these two documents in support of the Company's contention that those letters bear the evidence of the fact that they came to be appointed against temporary vacancies. I must leave out these two documents from the evidence since they altogether are suspicious. There is no other documentary evidence. The entire evidence is oral. I have scrutinised the evidence of Dilip. First he wants to say that temporary hands get appointment letters. He concedes that he himself was appointed in 1961 and 1962, but he does not hold any appointment letter from the Company. His evidence bears out the fact that in 1961 and 1962 he occasionally served the Company as a temporary hand, and there had been interrup-tions in his service. The very fact of absence of continuity in the service is a pointer to the Company's contention that his appointment was not against a permanent vacancy. Dilip however wants to qualify his appointment on 9th April 1962 against permanent vacancy. I cannot accept his contention in this respect. There is no special reason why on 9th April 1962 he would be appointed against a permanent vacancy within a few months of his service being terminated. The fact that he suffered from an employment injury should have no bearing upon our issue. If he sustained the employment injury, he would be entitled to compensation according to appropriate statute. On the evidence on record, I therefore hold that Dilip was appointed against a temporary vacancy, and as such the termination of his service was justified.

Shri Purna Chandra Paul, the other workmen concerned in this dispute, also gave evidence to say that he was appointed against permanent vacancy. But he has nothing to show that his appointment was against permanent vacancy. His evidence that temporary hands used to get appointment letters is not also corroborated by any other evidence. He also served the Company previously against temporary vacancy, and this is clear from the fact that his service had been interrupted off and on.

In the circumstances, the claim of the two workmen Dilip and Purna that they were appointed against permanent vacancies should be negatived. That being so, the termination of their service should be held to be justified. The issue under the reference is accordingly answered in the affirmative, and the workmen concerned are not, therefore, entitled to any relief.

This is my award.

Dictated and corrected by me.

A. P. B., Judge.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 24-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 965-I.R./IR/11L-253(A)/64.—5th March 1965. Whereas under the Government of West Bengal, Labour Department, Order No. 4359-I.R./IR/11L-253(A)/64, dated the 18th September 1964, the industrial dispute between Messrs. Optical Glass Works, 64 Metcalf Street, Calcutta-13, and their workmen represented by Optical Workers' Association, Calcutta, 19/2A Pitambar Ghatak Lane, Calcutta-17, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# **ANNEXURE**

In the matter of an industrial dispute between Messrs. Optical Glass Works, 64 Metcalf Street, Calcutta-13, and their workmen represented by Optical Workers' Association, Calcutta, 19/2A Pitambar Ghatak Lane, Calcutta-17. (Case No. VIII-277/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:
Shri A. P. BHATTACHARYA, Judge, Second
Industrial Tribunal

#### Appearances:

For the Company: Shri Jiten Banerjee, Advocate.

For the Union: Shri Hiralal Roy, Advocate.

The Government of West Bengal by its Labour Department Order No. 4359-I.R./IR/1IL-253(A)/64, dated 18th September 1964, referred to this Tribunal an industrial dispute between Messrs. Optical Glass Works, 64 Metcalf Street, Calcutta-13 (hereinafter referred to as the Company), and their workmen represented by Optical Workers Association, 19/2A. Pitambar Ghatak Lane, Calcutta-17 (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case runs as well whether termination of employan Murtaz Ali Mullick is justified relief, if any, is he entitled?

#### AWARD

After receipt of the reference, both were invited to file their respective win ments and they did so. The case was hearing on 29th January 1965 and it was subsequent dates, i.e., on 5th February 15th February 1965. On the last day a ment was being heard, a talk of comparent was being heard, a talk of comparent was filed by the representatives of both the partitle by the representatives of both the partitle Company expressed its willingness to the workman in question, provided he required the workman in question, provided he required arrear pay and compensation had been with the side of the workman. Accordingly, as made in terms of the aforesaid settlement of the award as Annexure A.

Dictated and corrected by me.

A. P. B., Judge,

A. P. BHAT IACHAN Judge, Second Industrial 23-2-65.

# ANNEXURE "A"

BEFORE THE SECOND INDUSTRIANT TRIBUNAL, WEST BENGAL

Shri A. P. BHATTACHARYA, Judg In the matter of an industrial dispute Between

Messrs. Optical Glass Works, 64 Metali Calcutta-13.

And

Their workmen as represented by Optical W. Association.

Respectfully sheweth-

The abovementioned dispute is settled the parties in terms as set down hereintely

- 1. The Company will have no obtained back Murtaz Ali Mulick to reporting for duty on 1st March 110 a.m.
- 2. He will not be entitled to arrear of any compensation.

The parties in the above circumstances your honour be pleased to pass an award is of the above settlement.

For the Company: Jiten Banerjee. 15-2-65.

For the II

By order of the Govet S. C. MURHERJEE, AND 7-I.R./IR/8L-22/64. Sth March 1965.—
under the Government of West Bengal,
tepartment, Order No. 6223-I.R./IR/8L-22/
the 18th November 1964, the industrial
etween Messrs. Basanti Cotton Mills Ltd.,
nihati, 24-Parganas, and their workmen
ed by Basanti Cotton Mills Karmachari
/o Narayan Sen Gupta, 42 Daipayan Palli,
tgar, Belghoria, 24-Parganas, regarding the
entioned in the said order being matters
in the second and the third schedules to
itrial Disputes Act 1947 (XIV of 1947), was
for adjudication to the Fourth Industrial

hereas the said Fourth Industrial Tribunal noted to the State Government its award aid industrial dispute;

herefore, in pursuance of the provisions of 7 of the Industrial Disputes Act, 1947 (XIV the Governor is pleased hereby to publish award as shown in the annexure hereto.

# ANNEXURE

natter of an industrial dispute between irs. Basanti Cotton Mills Ltd., P.O. Panihati, arganas, and their workmen represented by nti Cotton Mills Karmachari Samity, c/o iyan Sen Gupta, 42 Daipayan Palli, D. P. ir. Belgharia, 24-Parganas. (G.O. No. -I.R., dated the 18th November 1964.)

FORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

## R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

ndustrial dispute between Messrs. Basanti dills Ltd., P.O. Panihati. 24-Parganas, and kmen represented by Basanti Cotton Mills ari Samity, c/o Narayan Sen Gupta, 42 Dai-illi, D. P. Nagar, Belgharia, 24-Parganas, t of Government of West Bengal, Labour and Order No. 6223-I.R./IR/8L-22/64, 18th November 1964. The issues are as

hether the dismissal of Shri Bimal Krishna Bose is justified? What relief, if any, is he entitled to?

hether the suspension without wages for the period from 11th November 1963 to 30th November 1963 pending enquiry and the subsequent punitive suspension for three days from 1st December 1963 to 3rd December 1963 of Shri Sailendra Nath Ghosh are justified? What relief, if any, is be entitled to?

duly appeared in this case and submitted ritten statements. Ist March 1965 was hearing of this case but in the meantime es have come to a compromise and subjoint petition of compromise. It was filed, along with the terms of compromise. It that there were several disputes between and the memorandum of settlement filed.

by the parties relates to the issues including those mentioned in the order of reference. It has been prayed by the parties that a no dispute award may be made in terms of clauses 2 and 3 of that memorandum. I have considered the terms and the circumstances of this case and I am satisfied that the settlement is voluntary, legal and reasonable. The clauses 2 and 3 mentioned in the memorandum of settle contact as follows.

- 2. That it is agreed Shri B. K. Bose will be paid the following amount in full and final settlement of all his claims and the issue now pending before the Fourth Industrial Tribunal shall be deemed to have been compromised amicably and out of Court. The said Shri Bose shall hereafter have no other or further claims against the Company including that of his reinstatement or re-employment. Such payment shall be effected in two instalments one in February 1965 and the other in March 1965. Amount: The Management shall pay the difference of Rs. 21,600 (rupees twenty-one thousand and six hundred) and Shri Bose's Provident Fund dues including employers' contribution to such Provident Fund.
- 3. That it is agreed that Shri S. N. Ghosh will be paid a sum of Rs. 400 (rupees four hundred only) in full and final settlement of all his claims under the said order of reference pending before the said Tribuntl."

As prayed for by the parties, I dispose of the disputes in this case in terms of clauses 2 and 3 mentioned above.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 25.2-65.

By order of the Governor, S. C MUKHERIFE, Asst. Secy.

No. 930-I.R./IR/15L-3/64.—4th March 1965. — Whereas under the Government of West Bengal, Labour Department, Order No. 1206-I.R./IR/15L-3/64, dated the 19th March 1964, the industrial disputes between (1) Messrs. Ram Krishna Pure Oil Mill, P56/1 Strand Road, Calcutta-6, (2) Messrs. Bhadrakali Oil Mill (P) Ltd., 67/39 Strand Road (Kulpighat), Calcutta-6, (3) Messrs. Agnihotra Oil Mills, 37/1 Canal West Road, Calcutta-4, (4) Messrs. Janki Pure Oil Mill, 67/44 Strand Bank Road, Calcutta-6. (5) Messrs. Sree Durga Pure Oil Mills, 67/44 Strand Road, Calcutta-6, and (6) Gopal Pure Oil Mills, 57/41 Strand Road, Calcutta-6. and their workmen represented by Employees' Association, 1 Jay Bhattacharjee Lane, Calcutta-3, regarding the issue mentioned in the said order, being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Sukumar Chakravorty and others, workmen of Messrs.

Bhadrakali Oil Mill (P) Ltd., made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had contravened the provisions of section 33 of the Industrial Disputes Act, 1947 (XIV of 1947);

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by one Shri Sukumar Chakravorty and others (Addres: C/o Shri Panchanan Bhattacharya, 1 Joy Bhattacharya Lane, Calcutta-3), all employees of Messrs. Bhadrakali Oil Mill (P) Ltd., 67/39 Strand Road, Calcutta-6, against the aforesaid Company. (Case No. 55 of 1964 under section 33A.)

# BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BEGNAL

### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal

Present for the Company: Shir A. K. Sarkar, Advocate.

Present for the workmen: Shri Panchanan Bhattacharya, representative of the workmen.

This is an application under section 33A of the Industrial Disputes Act, 1947, by the workmen Shri Sukumar Chakravorty and others, against their employers Messrs. Bhadrakali Oil Mill (P) Ltd., the opposite party, alleging contravention of the provisions of section 33 of the Industrial Disputes Act, 1947, during the pendency of an industrial dispute between the opposite party and its workmen.

The original reference out of which this case has arisen was made under G.O. No. 1206-I.R./IR/15L-3/64, dated the 19th March 1964.

After service of the notice the opposite party entered appearance and filed written statement on 16th June 1964. After several adjournments on the prayers of the parties the case was fixed for hearing on 30th January 1965. On that date a petition of compromise was filed by the parties stating therein that the dispute between them had been amicably settled out of Court, and praying that an award might be made in terms of the joint petition filed. The terms contained in the petition of compromise appear to be fair and proper, and I am satisfied that there has been a bona fide settlement of the dispute between the parties. The petition of compromise is accepted and I pass a "no dispute" award in terms of the joint petition, of compromise, as prayed for. The petition of

compromise do form part of the award as A

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,

Judge.

K. P. MUKHER Judge, Fifth Industrial T. 22-2-65.

# BEFORE THE FIFTH INDUSTRIAL TRIB WEST BENGAL

In the matter of an application under section of the Industrial Disputes Act, 1947

Case No. 55/64

Shri Sukumar Chakravorty and others

Messrs. Bhadrakali Oil Mill (P) Ltd.-0

The humble petition of compromise in rest G.O. of Ref. No. 1206-I.R./IR/15L-3/64, dat 19th March 1964—

Most respectfully sheweth-

- 1. That the case pending before the Thas been amicably settled between the parts:
- 2. That the worker concerned shall be given gratia payment for the days of lay-off when have not been given work in the month of Mi June and July 1964, without creating any precedence in this respect, and this payment made by the 15th April 1965.
- 3. That it is agreed by the worker that all sorts of manual work will be done by the un workers and all will co-operate the managem all matters. They will do everything to m production of the Mill.
- 4. That the Company shall pay one m wages to the permanent workers as ex-gratiument in full settlement of their claim of up to date.
- 5. That this settles all disputes pending the Fifth Industrial Tribunal as on date exe case of gratuity pending in the Tribunal, a such demand will be entertained by the Company manner.

An award in the above terms is prayed for. For the workmen:

Sukumar Chakraborty.

For the Company:
(For Bhadrakali Oil Mill Private
Illegible,
Managing Director.
30-1-65.

Witness by—
A. Sarkar, for the Company.
P. Bhattacharya, for workmen.
L.T.I. of Jadu Singh.
L.T.I. of Keshore Singh.
Ram Lagan in Hindi.

By order of the Goren S. C. MUKHERJEE, Ast.

to the State Government its award on the strial dispute;

herefore, in pursuance of the provisions of of the Industrial Disputes Act, 1947 (XIV the Governor is pleased hereby to publish ward as shown in the annexure hereto.

#### ANNEXURE

tter of an industrial dispute between (1)

173 Sri Luxmi Rice Mill, P.O. Mollarpur, ict Birbhum, (2) Messrs. Mollarpur Rice P.O. Mollarpur, district Birbhum, and (3)

175 Hetampur Rice Mill, P.O. Hetampur, ict Birbhum, and their workmen represented he Birbhum Rice and Oil Mills Labour m, P.O. Murarai, district Birbhum. (Case VIII-195 of 1964.)

# THE FIRST INDUSTRIAL TRIBUNAL WEST BENGAL

#### Present

## i RENUPADA MUKHERJEE, Judge, First Industrial Tribunal

Labour Department Order No. 2850-I.R. 84.64, dated Calcutta, the 13th July 1964, strial dispute was referred for adjudication non 10 of the Industrial Disputes Act by mement of West Bengal. Three rice mills he names (1) Messrs. Sri Luxmi Rice Mill, rs. Mollarpur Rice Mill and (3) Messrs, r Rice Mill constituted one party to the and their workmen represented by the Rice and Oil Mills Labour Union constituted party. The only issue referred for adjudithe following:

sharing bonus for 1962-63.

ase was fixed for hearing today. When it d on for hearing three separate petitions of isc were filed in this Tribunal. As regard letampur Rice Mill, Company No. 3, it has ed by the General Secretary of the Union workers of this Company have failed to turn xeed with the case and so there would be a ute" award so far as this Company is con-Regarding the other two Companies they i separate petitions of compromise signed by ral Secretary of the Union in which it has ad that the Company shall pay one month's those workmen who have completed one

year's (as defined in Industrial Disputes Act) service on 31st March 1964 as ex-gratia payment without creating any future precedence. The terms of compromise appear to be fair and reasonable. I therefore pass a "no dispute" award so far as Mesers. Hetampur Rice Mill is concerned. Regarding other two companies I pass an ward in terms of the joint petitions of compromise filed by both parties. All the three petitions filed today would form a part of my award.

RENUPADA MUKHERJEE, Judge, First Industrial Tribunal. 25-2-65.

# BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute Between

Messrs. Sri Luxmi Rice Mill, Messrs. Mollarpur Rice Mill, and Messrs. Hetampur Rice Mill, Birbhum

Their workmen represented by Rice & Oil Mill Labour Union, Birbhum

#### And

In the matter of Government Order of Ref. No. 2356-I.R.|IR|11L-184|64, dated the 13th July 1964.

The humble petition of compromise of Mesars. Sri Luxmi Rice Mill and their workmen—
Most respectfully sheweth—

- 1.. That the case pending adjudication has been amicably settled between the parties.
- 2. That the company shall pay one month's wages to those workmen who have completed one year (as defined in Industrial Disputes Act) service on 31st March 1964 as ex-gratia payment, without cereating any future precedence.
- 3. That this payment will settle the dispute of bonus up to date existing between the parties and no further claim in this regard will be made by the workmen before the Company.
- 4. That the aforesaid amount as agreed will be paid by the Company to the workmen within one month, from the date, this petition is finally disposed by the Tribunal.

It is, therefore, prayed by the parties that a settlement award in the above terms may kindly be given.

And for this parties as in duty bound shall ever pray.

For the workmen:

Ziad Boxi. 21-2-65.

For the Company:
(For Sri Laxmi Rice Mill)
Aswini Kumar Sen.
A. Sarkar,
Advocate for the Company.
21-2-65.

RENUPADA MUKHERJEE, Judge, First Industrial Tribunal. 25-2-65.

## BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

#### Between

Messrs. Shri Luxmi Rice Mill, Messrs. Mollarpur Rice Mill and Messrs. Hetampur Rice Mill, Birbhum

#### And

Their workmen, represented by Birbhum Rice & Oil Mills Labour Union, Birbhum.

#### And

In the matter of Government of West Bengal, Labour Department, Order No. 2350-I.R.|IR|11L-184| 64, dated the 13th July 1964.

The Secretary of the Union—Most respectfully sheweth—

That in respect of the dispute of Messrs. Hetampur Rice Mill, Birbhum, we beg to submit that the workers have failed to turn up to proceed with the case and as such, we hereby withdraw the claim.

as such, we hereby withdraw the claim.

Under the circumstances, the Union humbly prays that Your Honour would be gracious enough to pass a "no dispute" award in respect of the abovementioned mill only or pass such other order or orders as may deem fit and proper.

And for this act of kindness, your petitioner as in duty bound shall ever pray.

Dated 25th February 1965.

Ziad Boxi, General Secretary, Birbhum Rice & Oil Mills Labour Union (Regd. No. 3775).

RENUPADA MUKHERJEE, Judge, First Industrial Tribunal. 25-2-65.

## BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

#### Between

Messrs. Shri Luxmi Rice Mill, Messrs. Mollarpur Rice Mill and Messrs. Hetampur Rice Mill, Birbhum

#### And

Their workmen represented by Rice & Oil Mills Labour Union, Birbhum

#### And

In the matter of Government Order of Ref. No. 2356-I.R.|IR|11L-184|64, dated the 13th July 1964.

The humble petition of compromise of Messrs. Mollarpur Rice Mill and their workmen—
Most respectfully sheweth—

1. That the case pending adjudication has been amicably settled between the parties.

- 2. That the company shall pay one mout to those workmen who have completed on defined in Industrial Disputes Act) service March 1964 as ex-gratia payment, without any future precedence.
- 3. That this payment will settle the bonus up to date existing between the parties further claim in this regard will be made workmen before the Company.
- 4. That the aforesaid amount as agreed paid by the Company to the workmen we month, from the date, this petition is finally a by the Tribunal.

It is, therefore, prayed by the parties that a ment award in the above terms may kindly h

And for this parties as in duty bound in pray.

For the workmen:

Ziad Boxi,

General Secretary,

Birbhum Rice & Oil

Mills Labour Union.

21-2-65.

For the Company:
(For Mollarpur Rice
Satya Dulal Choudin
A. Sarkar,
Advocate for the Com
21-2-65.

RENUPADA MUKHERJEE, Judge, First Industrial Tribunal. 25-2-65.

By order of the Governous. C. MUKHERJEE, Asst.:

No. 980-I.R./IR/11L-200/64.—6th March Whereas under the Government of We Labour Department, Order No. 2295-I.R. 200/64, dated the 20th June 1964, the industrial pute between Messrs. Hind Plastic Works 33 Mohanlal Bahalwalla Road, P.O. Bally, and their workmen represented by Plastic Union, Dawnagazee Road, Bally, Howrah, the issue mentioned in the said order being specified in the third schedule to the Industrial putes Act, 1947 (XIV of 1947), was refeadjudication to the Fifth Industrial Tribuna And whereas the said Fifth Industrial

And whereas the said Fifth Industrial has submitted to the State Government its the said industrial dispute;

Now, therefore, in pursuance of the prosection 17 of the Industrial Disputes Act, 1 of 1947), the Governor is pleased hereby the said award as shown in the annexure the said award as shown in the said award award as shown in the said award award award award award

#### **ANNEXURE**

In the matter of an industrial dispute existing Messrs. Hind Plastic Works (P.) Ltd., 3 lal Bahalwalla Road, P.O. Bally. How

workmen represented by Mastic Workers' a, Dawnagazee Road, Bally, Howrah. (Case 173 of 1964.)

E THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

or the Company: Shri B. K. Mukherji, ar Adviser of the Company.

or the Union: Shri Patit Paban Pathak, an ar of the Union.

owe industrial dispute between Messrs. Hind lorks (P.) Ltd. and their workmen has been to this Tribunal under section 10 of the Disputes Act, 1947, by Government Order i.R. IR/11L-200/64, dated the 20th June adjudication upon the only issue, viz.,

receipt of the reference from Government June 1964, usual notices were issued to the oncerned, and they entered appearance on 1964. The Union filed its written state-that date, and the Company took time for itten statement, and filed the same on 26th 1964. The issue under the reference relates i for the workmen.

ase of the Union as made out in its written it, shortly put, is as follows:

s. Hind Plastic Works (P.) Ltd., hereinafter to as the Company, is engaged in the manuof plastic materials for domestic and compurposes, and also toys. The Company runs y at Bally and employs about 80 workmen. mpany is highly prosperous and earns huge very year. The workmen of the Company med a Union known as the Plastic Workers' and wages of the workmen were fixed from time through bipartite or tripartite agree-The last of such agreements was made on ptember 1957. Since then the cost of living as, considerably gone up, and the financial n of the Company has also gratly improved.
rkmen expected a generous increase in their
n account of material change of circumstances 157, but their expectation was belied as the y did not agree to give them any increment wages. The Union had, in the circumstances, alternative but to terminate the agreement, Ith September 1957, and it did so by a letter, 7th July 1961. Thereafter on 31st May 1962 on submitted a charter of demands to the ly, and the Company having refused to cone same sympathetically, the matter was taken hri S. K. Choudhuri, Labour Officer, who s best for an amicable settlement of the distween the parties. His attempts, were, howisuccessful, and hence the present reference. d that the Company pays consolidated wages orkmen. The Union has shown in paragraph he written statement the existing wages and pay of the workmen, and also the claim of kmen. The Union has prayed for the intro-of a wage structure for the workmen, as stated in paragraph 11, with retrospective effect from 1st June 1962.

The case of the Company, as set forth in its written statement, may shortly be stated as follows:

The Company is a small concern and it employs about 60 workmen. It is denied that the Company is highly prosperous and earns huge profits every year. It is pleaded that the financial condition of the Company is not satisfactory, and the Company is unable to bear burden of any upward revision of the existing wages. It is alleged that the Company made several settlements with the workmen through their Union, and under these agreements the workmen were given liberal increase in their wages. It is stated that even after the agreement of 1957 the Company voluntarily granted increase in the wages of the workmen from time to time, and the workmen are not low paid in comparison to the well established units of the same industry. It is lastly pleaded that there is no justification for any revision of the wage scales of the workmen, and the Company is not capable of bearing any additional financial burden on account of any increase of wages of the workmen.

#### Decision

The Company runs a factory at Bally, in the district of Howrah, where it manufactures plastic toys and other articles for commercial purposes. It employs about 80 workmen, as stated in paragraph 2 of the written statement of the Union and it is not denied by the Company in its statement in reply. There was an agreement between the Company and the workmen represented by the present Union on 13th September 1957, and the Company is paying wages to the workmen in terms of that agreement. It is an undisputed fact that the wages paid by the Company falls short of the living wage, and the Union has claimed for fixation of wages of the workmen after terminating the award by a notice, dated 17th July 1961, as stated by P.W. 1 Shri Patit Paban. Pathak, the President of the Union, and which is not denied by the Company. The claim of the Union has been given in paragraph 11 of the written statement, and the present wages paid to the workmen have also been shown there. The claim of the Union has been resisted by the Company on two grounds. It is said that the wages paid to the workmen as per the agreement, dated 13th September 1957, compares favourably with the wages paid to the workmen in similar industrial concerns in the region, and there is no justification for revising the wages and constructing a new wage structure for the workmen. It is next contended that the Company is not in a position to bear any additional financial burden of any increase of wages to the workmen. It is now well settled that in constructing a wage structure Industrial Tribunal has to take into account the overall financial position of the employer because a scheme of wage structure, including the scales of increment, is a long-term scheme and, before it is framed, the Tribunal must be satisfied that the burden imposed by the scheme would not be beyond the means of the employer. There cannot be any doubt that increase in wages can only be made after a consideration of the financial ability of the Company to bear the increase, and after the Tribunal had come to the conclusion, on the evidence before it, that the Company had the capacity to bear the increase. It is, therefore, necessary to consider in the first place, whether the Company will be in a position to bear any additional financial burden likely to be imposed on it in case of an upward revision of the wages of the workmen. The evidence of P.W. 1, the President of the Union, is that the Company is a profitable concern and earns huge profits every year, and it is financially stable. This has been denied by O.P.W. 1 Shri Kanai Lal Karar, the Manager of the Company. His evidence is that the business of the Company is falling down for want of a market for its products, and the financial condition of the Company is not sound. There is thus oath against oath, as regards the financial position of the Company. The best evidence on this point, however, is the audited balance-sheets and the profit and loss accounts of the Company which have been filed in this case. The balance-sheets for the years 1956 to 1964, Ext. A series, show the overall financial position of the Company. The balance-sheets for the years 1960 and 1961 show that the Company earned a net profit of over a lakh of rupees in those two years (vide Exts. 4-4 and 4-3). The amount of profit came down to Rs. 53,000 and odd in the year ending on the 30th June 1962 and in the Accounting year 1963 it further came down to Rs. 33,000 and odd (vide Exts. A-2 and A-1). In the Accounting year 1964, however, there was an increase in the amount of net profit earned by the Company to the extent of Rs. 46,000 and odd (vide Ext. A). On a careful scrutiny of the balance-sheets and the profit and loss accounts of the Company for the years 1960 to 1964, there is no doubt that the Company earned good profits every year during this period after making deductions for all necessary expenses, though the amount of profit earned varied each year. In none of the years the Company suffered any loss, and regard being had to the overall financial position of the Company, I am satisfied that the Company is in a position to bear the burden of a reasonable increase in the wages of the workmen, without any incremental wage scale for

The next question for consideration is, whether the Union has been able to make out a case for revision of the wages of the workmen employed under the Company. It is an undisputed fact that consolidated wages are paid to the workmen, and no separate D.A. is paid to them. The Company pays wages to the workmen as per the agreement, Ext. I. The existing wages of the workmen were revised by this agreement on 13th September 1957. It has been urged that as no change in the circumstances has been proved since the year 1957, revision of wage scale is not called for. This contention does not appear to have any substance in it. and cannot be accepted. There cannot be any doubt that since 1957 the cost of living index has considerably gone up. A case for revision becomes irresistible when one takes into consideration the further fact that there has been a revision of wages in a similar industry in the same region, and also the fact that the Company earned a substantial profit in the years 1960 and 1961. The workmen are paid, as I have said, consolidated wages, which includes D.A. and the workmen must be held entitled to some increase in their present wages in view of the fact that the cost of living index rose steeply since the agreement. Ext. 1, was made in 1957. At that time the average cost of living index was 366.7, and it was 495 in 1964. It is, therefore, clear that wages which were fixed by the agreement between the parties in 1957 can no longer be taken as fair wages, and the claim of the Union for

fixing higher consolidated wages to the appears to be quite reasonable and proper.

The settled position is that the basis for of wages and D.A. is "industry-cum-region" well settled that in applying the industry region" formula for fixing wages scales, the fishbould lay stress on the industry-part of the industry part of if there are a large number of concerns in region carrying on the same industry. The l support of its claim for wages, as shown in part of its written statement, has relied on duced an agreement entered into between Moulding Co. Ltd. and Plastic Workers regarding increment, introduction of grade scales of pay, bonus, etc. This agreement of the August 1964 and has been marked and According to P.W. 1, Shri Patit Paban Patit is the President of the Union, the National Market and the President of the Union, the National Market and the President of the Union, the National Market and the President of the Union, the National Market and the President of the Union, the National Market and the President of the Union, the National Market and the President of the Union, the National Market and the President of the Union, the National Market and the President of the Union, the National Market and the President of the Union, the National Market and the President of the Union, the National Market and the President of the Union, the National Market and the President of the Union, the National Market and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the President of the Union and the Union Co. is not a bigger concern than the present pany, and this fact has not been dead Shri Kanai Lal Karar, the Manager of the Can The tests which have been laid down for the concern as a comparable unit in the matter of of wages are absent in the instant case, and the bare statement of Shri Patit Paban Patha is no other evidence to take National Moulding Ltd. as a comparable concern for fixation of m this case. Moreover, this agreement only shout the Company agreed to pay an increment of per day over their existing basic wages to all nent daily-rated workmen, and also to pay an i ed D.A. of 7 per cent. to the workmen. This ment, however, clearly indicates that there he an upward revision of wages in a similar indu the same region. This fact, taken along wi other fact that there has been no increase in of the workmen since the agreement, dated littember 1957, in spite of the fact that the living index has considerably gone up, justification demand of the workmen for higher wage evidence of the workman Dilip Kumar Ghost 2, is that he is getting Rs. 2.50 P. per day a without any increment for the last six years evidence of P.W. 1 is that the average wages ing in other industries in the locality are high the minimum wages varies from Rs. 86 to Rs. month, and this rate of wages is liable to be in from 1st January 1965 on account of the rise cost of living index in 1964. He has further that by the agreement, Ext. 2, the wage lowest-paid workers were raised to Rs. 70.98 is not, denied O.P.W. 1. But the fact remains there has been an upward revision of war National Moulding Company Ltd., a similar in the locality. The wages paid to the works much less the wages paid to the workmen lines of industries, viz., jute, cotton, engineer, and on a consideration of all facts and circum I think that an ad hoc increase in the wage workmen should be given to the work follows:

- Workmen getting wages up to Rs. month will get an increment of Rs month.
- Workmen getting wages from Rs. 76 to per month will get an increment ( per month.

orkmen getting wages from Rs. 101 and upwards will get an increment of Rs. 10 per month.

esent revision of the wages of the workmen effect from the date of publication of the the "Calcutta Gazette".

and corrected by me.

IKHERJI, Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 26-2-1965.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

p29-I.R./IR/15L-3/64.—4th March 1965. —
under the Government of West Bengal,
Department, Order No. 1206-I.R./IR/15Lated the 19th March 1964, the industrial
between (1) Messrs. Ram Krishna Pure Oil
6/1 Strand Road, Calcutta-6, (2) Messrs.
ali Oil Mill (P) Ltd., 67/39 Strand Road
at), Calcutta-6, (3) Messrs. Agnihotra Oil
7/1 Canal West Road, Calcutta-4, (4)
Janki Pure Oil Mill, 67/44 Strand Bank
Calcutta-6, (5) Messrs. Sree Durga Pure Oil
57/44 Strand Road, Calcutta-6, and (6)
Gopal Pure Oil Mills, 57/41 Strand Road,
6, and their workmen represented by
tes' Association, 1 Joy Bhattacharjee Lane,
1-3, regarding the issue mentioned in the
ter, being a matter specified in the third
to the Industrial Disputes Act, 1947 (XIV
7), was referred to the Pifth Industrial
of or adjudication;

whereas during the pendency of proceedings the said Industrial Tribunal Shri aman Ghosh and others, workmen of Bhadrakali Oil Mill (P) Ltd., made a nt in writing to the said Industrial Tribunal the said Company alleging that the said ly had contravened the provisions of 33 of the Industrial Disputes Act, 1947 (XIV

whereas in exercise of the powers conferred tion 33A of the Industrial Disputes Act, 1947 of 1947), the said Industrial Tribunal has lated upon the said complaint and submitted and to the State Government:

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV h, the Governor is pleased hereby to publish ud award as shown in the annexure hereto.

#### **ANNEXURE**

matter of an application under section 33A the Industrial Disputes Act, 1947, filed by hi Radharaman Ghosh and others (Address: /o Shri Panchanan Bhattacharya, 1 Joy hattacharya Lane, Calcutta-3) against their hiployers Messrs. Bhadrakali Oil Mill (P) Ltd., 7/39 Strand Road, Calcutta-6, alleging contra-

vention of section 33 of the Industrial Disputes Act, 1947. (Case No. 49/64 under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal

Present for the Company: Shri A. K. Sarkar, Advocate.

Present for the workmen: Shri Panchanan Bhattacharya, representative of the workmen.

This is an application under section 33A of the Industrial Disputes Act, 1947, by the workmen Shri Radharam Ghosh and others against their employers Messrs. Bhadrakali Oil Mill (P) Ltd., the opposite party, alleging contravention of the provisions of section 33 of the Industrial Disputes Act, 1947, during the pendency of an industrial dispute between the opposite party and its workmen.

The original reference out of which this case has arisen was made under G.O. No. 1206-I.R./IR/15L-3/64, dated the 19th March 1964.

After service of the notice the opposite party entered appearance and filed written statement on 6th June 1964. After several adjournments on the prayers of the parties the case was fixed for hearing on 30th January 1965. On that date a petition of compromise was filed by the parties stating therein that the dispute between them had been amicably settled out of Court and praying that an award-might be made in terms of the joint petition filed. The terms contained in the petition of compromise appear to be fair and proper, and I am satisfied that there has been a bona fide settlement of the dispute between the parties. The petition of compromise is accepted, and I pass a "no dispute" award in terms of the joint petition of compromise as prayed for. The petition of compromise do form part of the award as Annexure

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

> K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 22-2-65.

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an application under section 33A of the Industrial Disputes Act, 1947

Case No. 49/64

Shri Radharaman Ghosh and others

And

Messrs. Bhadrakali Oil Mill (P) Ltd—Opposite
Party

The humble petition of compromise in respect of G.O. of reference No. 1206-I.R./IR/15L-3/64, dated the 19th March 1964—

Most respectfully sheweth-

- 1. That the case pending before the Tribunal has been amicably settled between the parties.
- 2. That the worker concerned shall be given exgratia payment for the days of lay-off when they have not been given work in the months of May and June and July 1964, without creating any future precedence in this respect, and this payment will be made by the 15th April 1965.
- 3. That it is agreed by the worker that all usual sorts of manual work will be done by the unskilled workers and all will co-operate with the management in all matters. They will do everything to improve production of the mill.
- 4. That the Company shall pay one month's wages to the permanent workers as ex-gratia payment in full settlement of their claim of bonus up to date.
- 5. That this settles all disputes pending before the Fifth Industrial Tribunal as on date except the case of gratuity pending in the Tribunal, and no such demand will be entertained by the Company in any manner.

An award in the above terms is prayed for.

For the workmen:

Radha Raman Ghosh. Sukumar Chakraborty.

For the Company:
(For Bhadrakali Oil Mill Private Ltd.)
Illegible,
Managing Director.
30-1-65.

Witness by—
A. Sarkar, for the Company.

P. Bhattacharya, for the workmen. Illegible.

L.T.I. of Ramsaran Singh. L.T.I. of Ramsaran Singh. L.T.I. of Jadu Singh.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 992-I.R./IR/11L-45(A)/64.—8th March 1965.
—Whereas under the Government of West Bengal, Labour Department, Order No. 772-I.R./IR/11L-128(A)/63, dated the 24th February 1964, the industrial dispute between Messrs. Superintendence Co. of India Private Ltd., 35 Ezra Street, Calcutta-1, and their workmen represented by Superintendence Co. of India Private Ltd. Employees' Union 3 Jay Krishna Paul Road, Kidderpore, Calcutta-23, and No. 2863-I.R./IR/11L-45(A)/64, dated the 13th July 1964, the industrial dispute between Messrs. Superintendence Co. of India Private Ltd., 90/1 Moore Avenue, Tollygunge, Calcutta-40, and their workmen represented by the Superintendence Company of India Private Limited Employees' Union, 3 Jay Krishna Paul Road, Kidderpore, Calcutta-23, regarding the issues mentioned in the said orders being

matters specified in the second and the dules to the Industrial Disputes Act, by 1947), was referred for adjudication to Industrial Tribunal;

And whereas the said Second Industrial has submitted to the State Government in the said industrial dispute;

Now, therefore, in pursuance of the passection 17 of the Industrial Disputes A (XIV of 1947), the Governor is pleased publish the said award as shown in the hereto.

#### **ANNEXURE**

In the matter of an industrial dispute
Messrs. Superintendence Co. of Industrial
Ltd., 35 Ezra Street, Calcutta-1, and the
men represented by Superintendence
India Private Ltd. Employees' Unio
Krishna Paul Road, Kidderpore, Calcutta-1, and the
Case No. VIII-55/64.)

#### And

In the matter of an industrial dispute of Messrs. Superintendence Co. of Industrial, 90/1 Moore Avenue, Tollygong cutta-40, and their workmen representational company of Industrial Employees' Union, 3 Jay Kriste Road, Kidderpore, Calcutta-23. (Case in 197/64.)

BEFORE THE SECOND INDUSTNA
TRIBUNAL, WEST BENGAL

#### Present:

Shri A. P. BHATTACHARYA, Judg Second Industrial Tribunal Appearances:

For the Company: Shri N. M. Das Gupta 1 D. K. Das Gupta.

For the Union: Shri A. L. Roy.

The Government of West Bengal by it Department Order No. 772-I.R./IR/IIL-II dated 24th February 1964, and anothed No. 2863-I.R./IR/IIL-I2-45(A)/64, dated I3 1964, referred to this Tribunal two industry pute between Messrs. Superintendence Commonal India Private Ltd. (hereinafter referred to Company) and their workmen represented intendence Company of India Private Uployees' Union (hereinafter referred to as for adjudication under section 10 of the Disputes Act.

Under Reference No. 2863-I.R., dated 1964, the issue of bonus payable in 1963 I referred to this Tribunal, while in the case ence No. 772-I.R., dated 24th February I following issues have been framed for adjusted.

- Scale of pay.
- Dearness allowance.
- 3. Permanency.
- 4. Leave and holidays.
- 5. Duty hours.
- 6. Outstation allowance.

espect of Reference No. 2963-LR., dated 13th 164, bonus is claimed by the Union for the une 1961 to May 1962 which is payable in

#### AWARD

r the two references had run their course and d the stage of final hearing, the Company wo separate petitions in the two references the following allegations. The Company affidavit of Shri Dilip Kumar Hazra, who is ig as Chief Inspector of Dock Establishment cutta, stating that he was the Chairman of the held on 9th January 1965. The employees Company of Calcutta Establishment attended id meeting and put their signatures on the dings of the meeting in his presence. At the neeting hve representatives of the workmen nominated to negotiate with the Management, iese representatives arrived at a settlement on anuary 1965 which is annexure to the petition. ecordingly prayed that since the two disputes ed to the Tribunal had been validly settled section 18 sub-section (1) read with Pule 68 Industrial Disputes Act, the Tribunal should to the conclusion that there is no further e pending before the Tribunal and the settleshould be recorded. The memorandum of nent filed shows that it has been duly signed nive representatives of the employees named

the side of the Union, the said memorandum tlement is challenged as being not a genuine nent. In spite of the alleged settlement, ling to the Union, the industrial disputes have been referred to the Tribunal under the elerences exist and should be proceeded with lating in an award.

#### Decision

: Company examined Shri T. K. Ghosh, Secof the Company, who proved the declarations l-series) of the workmen of the Company not of Calcutta Establishment but of all the estabents of the Company. The settlement arrived the signatures of the workmen is embodied in 2-series. The Union examined two witnesses Dilip Kumar Chatterjee and Shri P. N. Banerjee are workmen of the Company. Their evidence it there had been no settlement, and that the nen had been coerced to give their signatures nake the declarations filed by the Company. dispute really is between the Company as the yer and its workmen. In the two references, vorkmen are represented by Superintendence any of India (P) Ltd. Employees' Union. The lispute is between the workmen and the lany and that dispute must exist when the nal proceeds to make the award. It is within ompetence of the workmen to arrive at a ment even without the aid of the Union, if so like. If such settlement is arrived at ten the employer and the workmen otherwise in course of conciliation proceeding, it shall nding upon the parties to the agreement. on 18(1) of the Industrial Disputes Act makes settlement binding upon the parties to the ment. In this connection I may refer to a ion of the Hon'ble Supreme Court reported in 1963 L.L.J. II page 647. Where such settlement is arrived at between the parties to a dispute before the Tribunal even after the award had been submitted to the Government but before its publication, there is in fact no dispute left to be resolved by the publication of the award. As to the manner of signing of the agreement, Rule 68 makes the provision. The settlement shall be in form J as in the present case. The settlement shall be signed by the employer or its authorised agent Ext. 2-series are the settlement duly signed on the side of the Company. In the case of the workmen, it is to be signed by the President or the Secretary of a Trade Union or by five representatives of the workmen duly authorised in writing in this behalf by a representative meeting of the workmen held for this purpose. There had been a representative meeting of the workmen as will appear from the affidavit of Shri Dilip Kumar Hazra. At the meeting five representatives were authorised in writing by the workmen in question, and those five representatives signed the agreement. This will appear from Ext. 2-series. On the side of the Union it is contended that the disputes before the Tribunal are not restricted to the Calcutta employees of the Company alone, and that there are employees of other branches spread over all parts of India, who did not similarly authorise the signing of the agreement. The references before me do not mention about the Calcutta Establishment. But since the references were made by the Government of West Bengal, it is argued on the side of the Company that they are limited to the case of employees employed in West Bengal including Calcutta. In this respect, section 10 of the Industrial Disputes Act needs consideration. The appropriate Government is to make the reference if it is of opinion that industrial disputes exist. In the present case, the Government of West Bengal is the Government making the references. Section 10 sub-section (1A) provides as follows:

"Where the Central Government is of opinion that any industrial dispute exists or is apprehended and the dispute involves any question of national importance or is of such a nature that industrial establishments situated in more than one State are likely to be interested in, or affected by, such dispute and that the dispute should be adjudicated by a National Tribunal, then, the Central Government may, whether or not it is the appropriate Government in relation to that dispute, at any time, by order in writing, refer the dispute or any matter appearing to be connected with, or relevant to, the dispute, whether it relates to any matter specified in the Second Schedule or the Third Schedule, to a National Tribunal for adjudication."

On the side of the Company, it is argued that since the industrial establishments situated in more than one State are likely to be interested in the disputes, it was within the competence of the Central Government, to refer the disputes to a National Tribunal. Since the Central Government is not making the present references, but the references have been made by the State Government, it should be presumed that the disputes referred to the Tribunal are in respect of West Bengal amployees of the Company. This is the argument advanced on the side of the Company. On the side

of the Union it is contended that the State Government is the appropriate Government to make a reference in case of a dispute between the Company and its workmen, though the workmen of the Company may be spread over throughout India. In the present case, the Union further argues the settlement had not been arrived at according to Rules 68 by all the employees of the Company working in all parts of India, and as such the settlement should not be given effect to. If I accept the construction that the present disputes are restricted to West Bengal employees only, the agreement has been duly arrived at by such employees as embodied in Ext. 2-series, and the evidence of the two witnesses, namely, Shri Dilip Kumar Chatteriee and Shri P. N. Banerjee will not nullify the same. They are only individual employees of the They by themselves cannot undo the settlement arrived at according to law. If the dispute had been settled by the other workmen in the manner laid down in Rule 68, that settlement should be accepted as a settler to the dispute. In that view of the matter the industrial disputes no more exist. In case I accept the Union's objection that the dispute is not limited to West Bengal employees alone, but it includes the employees of the Company spread over India, the Company places before me the declarations (Ext. 1-series) which are purported to be the declarations signed by the workmen of the Company employed in different units in India and argues on the strength of Ext. 1-series that all the workmen of the Company declare that they are not interested in the disputes, and the Union has no locus standi to represent their case before the Tribunal. They authorised Shri T. K. Ghosh, Secretary of the Company, to place their applications before the Tribunal. Shri Ghosh gave evidence before the Tribunal to that effect, and proved the declarations and authorisations (Ext. 1-series). Those declarations signed during the period from May to July 1964. One of the two references had been received earlier to that period, while the other reference was received in the month of July 1964. On the strength of those declarations. the argument advanced on the side of the Company is that all the workmen employed in the Company throughout India declared to the effect that there was no dispute pending, and the Union had no locus standi to represent the workmen in the references. The learned representative for the Company refers me to section 10 clause (1A), and wants to contend that where the nature of the dispute is such that industrial establishments situated in more than of State are likely to be interested in the dispute, the Central Government should constitute a

National Tribunal. I do not accept the advanced on the side of the Company that absence of constitution of a National Tribe Tribunal has no jurisdiction to decide the under the present references. The dispa the references relates to the Company who Office is in Calcutta having Branches in parts of India. The references which has made by the State of West Bengal are qu petent. In the absence of any restriction, i be concluded that the present references respect of the workmen of the Company in various parts of India. The industri: lishment which is concerned in the disput and is of a single unit, though it may have throughout India. The question still remain whether any industrial dispute exists in , the declarations referred to above. In the rations signed by all the workers of the ( employed in various parts of India it is stated that there was no dispute pending Union had no locus standi. If all the wor the Company make a declaration that the no dispute, nothing remains to be adjudicat in the reference. The Union has no separa ence apart from the workmen. It is argued side of the Union that those declaration obtained by the Company under coerci duress, and the workmen did not sign the s of their free will. The Union cannot sub this allegation. No inference can be made the declarations themselves that the signed the same under coercion and dure evidence of one or two workmen to say t industrial disputes still exist, will be of If all the workmen of the Company come that they are not interested in the dispute. those declarations would tentamount to & of the dispute. In the aforesaid circumsti must hold that there is no dispute to be cated upon in respect of issues mentioned two references.

This is my award, and this will cover b references made under G.O. No. 772-I.F 24th February 1964, and No. 2863-I.R., da July 1964.

Dictated and corrected by me.

A. P. BHATTACHARYA,

A. P. BRALLACHA

Judge.

A. P. BHATTACH
Judge,
Second Industrial T
23-2-65.

By order of the Gov S. C. MUKHERJEE, As IR./IR/10L-186/64.— What March 1965. under the Government of West Bengal, partment, Order No. 4566-IR./IR/10L-12 the 30th September 1964, the industre between Messrs. J. P. Agarwalla & G. T. Road, Salkia, Howrah, and their represented by the Iron & Steel Worker, 172 Beneras Road, Salkia, Howrah, re issue mentioned in the said order being pecified in the second schedule to the Disputes Act, 1947 (XIV of 1947), was adjudication to the Fourth Industrial

reas the said Fourth Industrial Tribunal ted to the State Government its award on dustrial dispute;

refore, in pursuance of the provisions of of the Industrial Disputes Act, 1947 (XIV-re Governor is pleased hereby to publish rard as shown in the annexure hereto.

#### **ANNEXURE**

ntter of an industrial dispute between
J. P. Agarwalla & Sons, 115 G. T. Road,
Howrah, and their workmen represented
Iron & Steel Workmen's Union, 172
as Road, Salkia, Howrah. (G.O. No. 4566dated the 30th September 1964.) VIII-

ORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

hri R. BHATTACHARYA, Judge, Fourth Industrial Tribuna.

Inion: Shri P. P. Pathak.

Company: Shri S. B. Chakraborty.

ndustrial dispute between Messrs. J. P. & Sons, 115 G. T. Road, Salkia, Howrah, workmen represented by the Iron & Steel 's Union, 172 Benaras Road, Salkia, has been referred to this Tribunal for lon under section 10 of the Industrial Act, by the Government of West Bengal, Department, Order No. 4566-I.R./IR/10L-lated the 30th September 1964.

rties appeared in this case and submitted ten statements. Briefly speaking, the case on & Steel Workmen's Union (hereinafter as the Union) is that Hafizur Rahaman, a of Messrs. J. P. Agarwalla & Sons (hereinled the Company), went to his native the month of January 1964 with the of his family on account of communal ces at Howrah. At his village Shri fell ill and, therefore, he could not come Howrah. After recovery from illness he, returned for duty towards the end of 1964 but he was now allowed to join his the ground that his name has been marked account of his long absence. During his s village Shri Rahaman prayed for earned also informed the management of the about his illness. The case of the Union

is that the termination of service of Shri Rahaman was illegal, mala fide and against all principles of natural justice.

In short, the case of the Company is that Shri Rahaman started absenting himself from his duty from 11th January 1964 without any information. The Company thereafter asked him, in writing, to resume his duties but Shri Rahaman continued to absent himself. As a result, Shri Rahaman was marked "left" with effect from 13th February 1964. This fact was, however, intimated to him by the Company. The Company has stated that the action of the Company was justified and lawful.

In this case the issue for determination is as follows:

Whether the termination of service of Shri Hafizur Rahaman is justified: What relief, if any, is he entitled to?

Several documents have been filed on both the sides. On the side of the Union only Shri Rahaman has been examined as P.W. 1, and the Company has examined the Factory Manager on its side.

It is admitted that on account of absence of Shri Rahaman from duty his service was terminated by the Company and he was marked "left". The main question is whether the action of the Company is justified and whether Shri Rahaman's service has been properly terminated. P.W. 1 has stated that he left for his village home in U.P. with his family members on or about 10th or 12th January 1964. He has frankly admitted that he does not remember when he left Howrah. That does not matter. He has stated that he went to his native village on account of the communal riot at Howrah. From the evidence on record I am satisfied that some of the Mahamodean workers of the Company left for their native village at or about the time when Shri Rahaman left for his own village. I have no manner of doubt in my mind that there was some sort of communal disturbances and tension and that due to the reasonable apprehension and for the safety of life Shri Rahaman went to his village home. There was no mala fide intention on his part. Exhibit H shows that the Company sent a letter to Shri Rahaman on 20th January 1964 asking him to join his duty at once. Shri Rahaman received that letter on 24th January 1964 and on the very next day he wrote out a reply and sent the same to the Company under registered post. The postal registration receipt is Ext. 3/a. In this letter Shri Rahaman stated that he had already prayed for earned leave for the years 1962 and 1963 due to him, but he had not received any reply thereto. He again repeated his prayer about the earned leave. In this connection Ext. I should be considered. This is the copy of the letter, dated the 15th January 1964, sent by Shri Rahaman to the Company. It has been stated in this letter that he had come to his native place on 13th January 1964 and that on account of "bad situation" he prayed for earned leave due to him for the years 1962 and 1963. The Company received this letter, dated the 15th January 1964, on 20th January 1964 and on the very day the Company asked Shri Rahaman to join his duty. Shri Rahaman on receipt of that letter immediately sent a reply by his letter, dated the 25th January 1964. The conduct of Shri Rahaman shows

that he was acting with all his bona fides and that he had really apprehension about the risk of his life at Howrah at that time. The Company then wrote a letter to Shri Rahaman on 4th February 1964. In this letter the Company reminded Shri Rahaman that he was absenting himself without any sanctioned leave and if he did not join his duty within three days from the receipt of the letter, he would be marked "left". It was further stated that the question of earned leave would be considered after Shri Rahaman joined his duty. The next letter that was sent by Shri Rahaman to the Company is dated 10th February 1964. In this letter it was stated that he had been ill from 4th February 1964 and that he was unfit to move about. He prayed that leave might be granted to him till he could become fit to join his duty. This letter was posted on 12th February 1964. Exhibit 5/a, the postal registration receipt, will show that. Before this letter could reach the Company, the Manager of the Company sent a letter to Shri Rahaman on 13th February 1964. Shri Rahaman was informed that he had been absenting himself from duty without sanctioned leave from 11th January 1964, it was presumed that he was no more interested in the service under the Company and, therefore, he was marked "left" with effect from 13th February 1964. The important portion of the letter runs as follows:

"In the circumstances, it is presumed that you are no more interested in our employment and as such you are marked "left" with effect from 13th February 1964 according to your accord."

The letter is Ext. 6. P.W. 1 in his evidence has asserted that after being advised by his doctor he left his village on 22nd February 1964 and went to join his duties on 24th February 1964. He was not, however, allowed to work. He has also asserted that in his village he was attacked with typhoid and he handed over the fit certificate to the Company on his return. He has stated clearly that the Manager of the Company took the certificate from him on the 24th February 1964.

The Company has examined the Factory Manager. His evidence is that Shri Rahaman began absenting himself from 11th January 1964. He has admitted that for some days some of the Mahamodean workers were absent. He marked Shri Rahaman "left" on 13th February 1964. During cross-examination the Factory Manager has admitted that Shri Rahaman had to his credit earned leave for the years 1962 and 1963 amounting to about 25 days. It is to be noted that this witness has not denied the statement of P.W. 1 that he had handed over a fit certificate to the Manager. It is also admitted on the side of the Company that along with the letter, dated 10th February 1964, Shri Rahaman sent a medical certificate. The copy of the medical certificate is Ext. B, which shows that Shri Rahaman was suffering from typhoid and pneumonia from 4th February 1964. The date of the certificate is 10th February 1964. In the written statement of the Union the illness of Shri Rahaman was pleaded. In evidence Shri Rahaman asserted that he was attacked with typhoid during his stay at his village. The Company in its written statement did not say that Shri Rahaman was not ill or that the plea

about illness was concocted or make witness of the Company did not state! Tribunal that the story about the illne Rahaman was not accepted by the Company However, from the evidence this made proved that Shri Rahaman had bona sha go to his village and that during his sha was attacked with typhoid on and from the later being his duty and duly advised by the docated his duty and duly advised by the docated his duty and duly advised by the docated his duty and the later had been he was not allow management to work there. There can be however, that his stay at his village during in question was bona fide and that prevented for just reason from coming the earlier.

The next question that I should the whether the way in which the servin Rahaman was terminated is legal and just Factory Manager of the Company has I the Company did not consider about the leave as prayed for by Shri Rahaman. The to say that the time extended up to 13th 1964 was included in the earned leave Rahaman. The last statement cannot be because the Company never informed Shi that he was granted earned leave. I Company informed the workman that has earned leave would be considered when come to join his duty. This attitude of the Company does appear to be a O.P.W. I has further stated that in case worker absents himeslf without leave, d is to be issued against him and thereafter) is to be terminated. He has clearly stated to my question that without chargehseet # of the workers is not terminated, and i chargesheet an enquiry is held. The with further stated that no chargesheet was I Shri Rahaman for showing cause and that was held in this case. In the present Company, according to the evidence of the Manager, should have issued chargeshe Shri Rahaman before terminating his sen this had not been done. No explanation submitted by the Company why no charge issued upon him. The action on the Company in this respect does not app reasonable and bona fide.

The Factory Manager has further state evidence that there are no certified Standar of the Company. It cannot be said that any continued leave without sanction a pube removed from service on the presumption has left the job. In the present case is letter dated 13th February 1964, says that Rahaman was absenting himself from 1th 1964 without any sanctioned leave, it was that he was no more interested in his On this ground Shri Rahaman was make that Shri Rahaman left Howrah on good put that he really fell ill at his village. It further proved that Shri Rahaman left Howrah on good put that he really fell ill at his village. It further proved that Shri Rahaman the eager all the time to join his duties and the management of the Company that on communal disturbances and his ill heads unable to come down to Howrah. In

e prayed for earned leave to show his bona He produced a medical certificate along with ner. He also submitted a fit certificate from ctor when he went to join his duty. I fail to stand how the Company got the presumption his Rahaman was no more interested in his under the Company. This statement in Ext.
insupportable. It is rather a wild statement so
I fail to understand how the Company could Shri Rahaman as a person who had left truce of his own accord. There is indication n. 6, the original letter sent by the Company, the management wanted to say that Shri man left the Company of his own accord. ray, the Company acted illegally in treating Shri man as left. The termination of his service in nmary way as has been done in this case was by unjust and shocking to good conscience. In the termination of Shri Rahaman's service was tified and improper. The Company was wrong esume that Shri Rahaman had left the service. action on the part of the Company was against rinciples of natural justice. The Company did care to ascertain whether the long stay of Shri man at his village was really justified or her it was frivolous. However, in my view, the is to be determiend against the Company and wour of the workman.

the question of relief, Shri Hafizur Rahaman mainly entitled to reinstatement in his former ion. In view of the forced unemployment Shri man is also entitled to one years' wages as pensation. The period of non-employment from February 1964 to the date of reinstatement shall be a part of his service period. This award I be implemented within a month from the date is publication in the "Calcutta Gazette."

ictated and corrected by me.
R. BHATTACHARYA,
Judge.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 26-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

io. 1002-I.R./IR/8L-15(A)/62. — 9th March 1965. Thereas under the Government of West Bengal, our Department, Order No. 7589-I.R./IR/8L-E)/61, dated the 8th December 1961, the industries & tion Mills Ltd., 42 Garden Reach Road, Calcutta-and their workmen represented by Garden Reach rile Workers' Union, 77 Akra Road, Calcutta-24, arding the issues mentioned in the said order, large matters specified in the Second Schedule to the lastrial Disputes Act, 1947 (XIV of 1947), was red to the First Industrial Tribunal for adjudion:

and whereas during the pendency of proceedings be the said Industrial Tribunal Shri Ramjilal, a

workman of the said company, made a complaint in writing to the said Industrial Tribunal against the said company;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV) of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shr! Ramjilal, c/o Shri Arun Sen, 1/1 Garden Reach Road, Calcutta-24, an employee of Messrs. Kesoram Industries & Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24, against the aforesaid in connection with G.O. No. 7589-1.R., dated 8th December 1961. (Case No. 137 of 1963 under section 33A.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri RENUPADA MUKHERJEE, Judge, First Industrial Tribunal

This is an application under section 33A of the Industrial Disputes Act by one Shri Ramjilal for certain reliefs against Opposite Party Company Messrs. Kesoram Industries & Cotton Mills Ltd. When the case is called on for hearing today learned representatives of both parties stated before me that the case has been compromised between the parties. The workman who filed the application is present in the Tribunal and Shri Bijoy Bahadur Singh, Factory Manager of the Company, is also present.

I make the following award in presence of both parties and in accordance with the statement made before me by the representatives of the parties. The workman concerned will be given employment with effect from 1st March 1965 on the same terms and conditions on which he had been previously employed. The period of his absence from work will be treated as leave without pay. The applicant will not get any wages for the period of his absence from duty. He will not suffer any prejudice in his service on account of such absence and there will be no break in the continuity of his service by reason of his absence from duty. In view of this agreement I do not decide any of the issues.

RENUPADA MUKHERJEE, Judge, First Industrial Tribunal. 27-2-65.

By order of the Governor, S. C. MUKHER; EE, Asst. Secy. No. 991-I.R.|IR|11L-8|64.—8th March 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 309-I.R.|IR|11L-8|64, dated the 31st January 1964, read with Corrigendum No. 1026-I.R.|IR|11L-8|64, dated 5th March 1964, the industrial dispute between Messrs. N. F. Buckley, 7 Fancy Lane, Calcutta, and their workmen represented by National Union of Commercial Employees, 7B Rani Rashmoni Road, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal:

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs.

N. F. Buckley, 7 Fancy Lane, Calcutta, and their workmen represented by National Union of Commercial Employees, 7B Rani Rashmoni Road, Calcutta-13. (Case No. VIII-29|64.)

## BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri P. BASU, Bar-at-law, Judge.

#### **AWARD**

The Government of West Bengal, by Order No. 309-I.R.|IR|11L-8|64, dated the 31st January 1964, and by Corrigendum No. 1026-I.R.|IR|11L-8|64, dated the 5th March 1964, had referred the industrial dispute between Messrs. N. F. Buckley and their workmen represented by National Union of Commercial Employees to this Tribunal for adjudication.

#### Issue

Whether the termination of employment of Shri Rambali Singh is justified? To what relief, if any, is he entitled?

After the service of usual notice, written statements had been filed on behalf of the Union and also on behalf of the employer Mr. Buckley. In the written statement filed by the Union it has been stated that Rambali was employed as a Supervisor in the work of Salvaging and Survey and there were two other workmen named Mr. Halder and Mr. Bimal Ghosh. Rambali had been working for about 10 years and was drawing Rs. 200 per month as a salary and similarly Mr. Halder and Mr. Ghosh had put in service for about five years and two years respectively. By the letter, dated the 31st July 1963, which was received by Rambali on 3rd August 1963 his service was terminated from 31st August 1963 on the alleged ground of paucity or reduction in the volume of work. Though Rambali was retrenched, he was neither given adeuate and proper notice, nor the compensation payable under section 25F of the Industrial

Disputes Act. It is further mentioned that the service of Rambali had been terminated services of Shri Halder and Shri Ghosh had retained in employment. There was a construction of the employer did not attend the join conference has been prayed that as there has been with termination of service of Rambali, he might be stated in service with full wages for the pension the Khoraki allowance of Rs. 40 and also leave wages for three months.

The employer in the written statement has mitted that there is at best an individual dispuse therefore this Tribunal has no jurisdiction further stated that there is no Trade Union of employees, that the Trade Union mentioned in Order of Reference is not competent in raise industrial dispute over the alleged non-employed of an individual employee, that the employer individual and renders professional services a qualified surveyor and insurance claims assessor that the employer for the due discharge of his fessional duties has to employ few employees not than five or six and those employees do not come bute any efforts independently for professional or incidental thereto. Therefore the employer in not constitute any industry as defined in section of the Industrial Disputes Act. The employe, fact, does not carry on any industry or business motive of earning profits. It is also stated that he bali was only a watchman and his duties were to be watch over the properties regarding Survey, that is an illiterate person, that Mr. Halder and Mr. Ga are educated and were members of the Clerical discharging outdoor duties and maintaining records notes dictated to them by the employer in the charge of his professional service, that Rambal he put in only eight years of service till the date of the charge of the cha charge and his last pay drawn amounted to Rs. per month and that Mr. Halder and Mr. Ghosh put in four years and six years service respecting Mr. Halder is no longer in service since 1st September 1963. It is also stated that Rambali was charged from service with effect from 1st September 1963 by the notice, dated the 31st July 1963, Rambali did not contribute his efforts for the product tion of any article, that the professional service of employer was subject to fluctuation of requirement of the clientele and that Rambali was not retrend as alleged or at all and the notice was legal and reto terminate his service. As the termination of service by way of discharge simplicitor on the basis of tract of service under the common law of masier servant and as the customery notice of one month been given, the termination of service is not ille Lastly it is said that Rambali had served out the period and accepted payment of his due wags had never made any other claim, that the employed had sent a letter to the conciliation officer stating he did not constitute any industry and was there not covered by the Industrial Disputes Act, that a conciliation officer appeared to be satisfied with comments made by the employer and did not put the matter and that in the circumstances Rambal not entitled to be reinstated with full wages for period of unemployment or to the payment of alleged Khoraki allowance or the leave pay.

g the pendency of this proceeding there was some by the Tribunal of the production of the registers by the analoyer and subsequence of the documents directed to be provere filed. There was also a talk of settlement of the settlement a cheque for a terms of the settlement a cheque for 00 has been issued to Rambali who had a receipt. I have considered the terms of the mise and i am of opinion that the terms are sonable and legal and that an award should di in terms of the compromise making the of compromise as an annexure to the Award, ore pass a "no dispute" award in terms of thion of compromise making the petition of mise as an annexure to the award. This is ard.

ted and corrected by me.

BASU, Judge.

P. BASU, Judge, Sixth Industrial Tribunal. 24-2-65.

## E THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

natter of industrial dispute under Government ler No. 309|I.R.|IR|11L-8|64, dated the 31st mary 1964, and Corrigendum No. 1026|I.R.|11L-8|64, dated the 5th March 1964

#### Between

luckley, 7 Fancy Lane, Calcutta-1 (hereinafter own as the Company)

#### And

orkmen represented by National Union of mmercial Employees, 7B Rani Rashmoni ad, Calcutta-13 (hereinafter known as the ion)

#### And

matter of joint petition of compromise.

iforesaid petition most respectfully sheweth-

the parties have mutually settled the dispute following terms:

The Company herewith agree to pay a sum of Rs. 1,000 (rupees one thousand) only to Shri Rambali Singh in full and final settlement of all his claims;

- The Company will give a clear certificate of service:
- ) That this settles all the disputes in respect of termination of employment of Shri Rambali Singh and he has no other claim against the Company;
- The said amount of Rs. 1,000 is paid by Cheque No. 12900 to Shri Rambali Singh in Court for which he has given a receipt.
- der the above, it is prayed that the Hon'ble sal will be pleased to pass an Award in terms

And for this act of kindness, the petitioners as in duty bound shall ever pray.

P. BASU, Judge. 24-2-65.

For the Company: Rabindra Nath Matilal, Illegible, N. F. Buckley, Assessors and Salvagers. For the Union: J. Pandey, 24-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

Rambali Singh.

No. 1018-I.R./IR/13L-23/64.—10th March 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3881-I.R./IR/13L-23/64, dated the 31st August 1964, the industrial dispute between Messrs. Mehta Press, Imam Ali Lane, Asansol, and their workmen represented by Asansol Subdivisional Press Employees' Union, Bari Smriti Bhawan, P.O. Burnpur, Burdwan, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute:

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Mehta Press, Imam Ali Lane, Asansol, and their workmen represented by Asansol, Subdivisional Press Employees' Union, Bari Smriti Bhawan, P.O. Burnpur, Burdwan. (G.O. No. 3881-I.R., dated 31st August 1964.) (VIII-243/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

For the Company: Shri P. R. Mukherjee.

For the Union: Shri Kalyan Roy.

This is a reference under section 10 of the Industrial Disputes Act. The parties are Messrs. Mehta Press (hereinafter described as the Press), Imam Ali Lane, Asansol, and their workmen represented by Asansol Subdivisional Press Employees' Union (described hereinafter as the

Union), Bari Smriti Bhawan, P.O. Burnpur, Burdwan. The issue is as follows:

Whether the termination of service of Shri Rhudeb Lal Gupta is justified? To what relief, if any, is he entitled?

The parties filed their respective written statements. In short, the case of the Union is that Shri Bhudeb Lal Gupta was a leading member of the Union and, as such, the Press was annoyed with him. Shri Gupta was an amployee of the Press and he applied for leave in January 1964. The Press gladly granted leave from 22nd January 1964 to 7th February 1964. The workman came to resume his duty on the 8th February 1964 and did his work on that day. Before the close of the duty hours he was told by the management not to come to duty on the next date. Shri Gupta was compelled to hand over his attendance card to the employer by force. He was not served with any notice for termination of his service. No enquiry was held against him. This is a case of victimisation. Other workers of the Press approached the Union to espouse their cause. The Union therefore took up the case.

The Press has submitted its written statement and challenged the allegations made by the Union. It has been alleged that in January 1964 Shri Gupta asked for an advance of Rs. 100. A sum of Rs. 50 only was sanctioned and when it was officed to Shri Gupta he flared up and told the Office Assitsant that he would not work in the Press. Thereafter he left the service and on 10th February 1964 he came to the Press to obtain his dues after settlement. His dues were calculated and fully paid. The Press wants to say that the workman left the Press and terminated his own service voluntarily, and received all his dues. It has also been alleged by the Press that there is no industrial dispute, that the majority of the workers of the Press are not members of the Union and that other employees were not aggrieved at the termination of service of Shri Gupta.

Several documents have been exhibited in this case from both the sides. The Union has examined two witnesses while the Press has also examined the same number of the witnesses.

The main question in this case is whether Shri Gupta left his service voluntarily or whether the Press refused to employ him as alleged by the Union. Admittedly, P.W. I, the Vice-President of the Union, has no personal knowledge as to how the service of Shri Gupta was terminated. He has not adduced any evidence on this point. Shri Gupta has been examined as P.W. 2. His evidence is that from 10th February 1964 he was being refused employment by the Press. According to the case pleaded in the written statement of the Union, Shri Gupta resumed his duties after the alleged leave on the 8th February 1964, and on that very day he was told by the management not to come from the next day, and on that very day he was told by the management not to come from the next day, and on that very day also he was compelled to hand over his attendance card to the employer. The story given by Shri Gupta during the evidence is quite different and contradictory. He has stated that he came back on the 7th February, that on the 7th and the 8th of February 1964 he worked in the Press, that on the 10th when he came to his duty he was not allowed to work in the Press, and that he deposited his attendance card with the Press before

going home on 12nd January 1964. He has stated that after 12nd January 1964 he did at the card. The witness does not say anythis card was forcibly taken away from his February 1964. It is to be noted further a Gunta has admitted that he did not wine Press that he had been illegally refused emit have also considered the evidence of the partners of the Press. He has at Shri Gunta did not work in the Press on the 8th February 1964. He has denied the methat Shri Gunta was refused employment is the assistant. He has also stated that said not work on the 7th or 8th February therefore hold that the story of refusal of ment is not true.

I am further to consider in this connection, Shri Gupta obtained leave from the Press from January 1964 to 7th February 1964 as stated written statement of the Union. Shri G stated that he made an application for leave. admitted that he possesses no copy of the and He has admitted to say that an application in was made a month before his leaving for his home on 23rd January 1964. According to the application was filed in December According to the written statement of the Shri Gupta applied for leave in January O.P.W. I has stated that after instructing the Assistant to pay a sum of Rs. 50 to Shri Gu left for Calcutta. On 23rd or 24th of January on return from Calcutta he learnt from Su Joshi, the office assistant, that Shri Gupta had h service and that he began absenting himself 22nd January 1964. He also heard from Sai that when the sum of Rs. 50 was paid to Shift the latter became annoyed and used offensive in giving out that he would not work in the O.P.W. 2 is the Office Assistant, Shri Lalit I Joshi. He is a very straightforward witness evidence is that on 21st January 1964 Shri came to take the advance. He paid him Rt. 3 at that Shri Gupta threw the money on the for became angry. After two minutes, however, & up the money and stated that he would not in the Press. This fact, O.P.W. 2 says, we municated to Q.P.W. 1 when he came back Calcutta. From the evidence I am satisfied the story about leave from 22nd January 1964 to February 1964 is a myth. It has been proved Shri Gupta wanted an advance of Rs. 100 but he was paid Rs. 50 on 21st January 1964, furious and left the service. From 22nd January he did not come to join his duty.

Another fact is very important. O.P.W. I stated that on the 10th February 1964 Shn 6 came to take his dues after full settlement received the said payment. Exhibit C/2 shows on 21st January 1964 Shri Gupta received the sa Rs. 50 and Ext. C/1 shows that on 10th February 1964 Shri Gupta received all his dues under says Shri Gupta has admitted Ext. C/1 and stated the gave his signature on receipt of dues. He does say anywhere that under compalision he had so his signature on receipt of all his dues of February 1964. It has been clearly proved the Press quite voluntarily and received all his from the Press on full satisfaction on 10th February 1964. As he voluntarily left the service, he is

to make any representation to the Press say alleged unlawful action of the manage-say alleged unlawful action of the manage-say the union and the evidence adduced up by the union and the evidence adduced into are unreliable and unacceptable. The sam is a maia fide afterthought. There has alawful termination of service of Shri Gupta.

I part with the award, I mention another sed from the side of the Press. It has been that the present dispute is not an industrial and that the workmen are not interested in and mat the life has been further alleged that in has not been authorised to represent the of the Press. P.W. 1 has stated a good of employees of the Press are members of on and their names will appear in Ext. 1. her evidence is that the employees of the proached the Union for taking up the present shibit 1 is a small khata containing some leged to be the members of the Union. It is ar that this is not the original membership of the Union. It does not show when the were enrolled. Almost all the names have ritten in the same ink. In this exhibit the s of the subscription receipt have been almost consecutively against the names written it is curious to note that almost all the s paid their subscriptions serially according names obtaining subscription receipts with tive numbers. The details about the receipts ritten in the same ink. The counter-foils of scription receipts have not been produced. dence on the side of the Union to prove that eciable or substantial number of the workers nbers of the Union or that any worker of the proached the Union to espouse the cause of pta. The list of the members of the Execummittee of the Union is not very material. pendent witness has come forward to support that this is an industrial dispute. In these tances, I cannot accept the evidence of or P.W. 2 to hold that the instant dispute is strial dispute. I should, rather, say that it is strial dispute beyond the jurisdiction of this

esult, no relief can be granted regarding the Shri Bhudeb Lal Gupta.

ted and corrected by me.

VTTACHARYA, udge.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 26-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

s under the Government of West Bengal, Department, Order No. 2221-I.R./IR/11L-dated the 17th June 1964, the industrial distincen Messrs. Jenson & Nicholson (India) O. Garifa, 24-Parganas (Regd. Office at 2 Faire, Calcutta-1), and their workmen represented

by Robbialac Works Employees' Union, P.O. Garifa, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal:

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV) of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Jenson & Nicholson (India) Ltd., P.O. Garifa, 24-Parganas (Registered Office at 2 Fairlie Place, Calcutta-1), and their workmen represented by Robbialac Works Employees' Union, P.O. Garifa, 24-Parganas. (Case No. VIII-167/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

#### Appearances:

For the Company: Shri R. Goswami, Officer of the Bengal Chamber of Commerce and Industry.

For the Union: Shri D. L. Sen Gupta, Advocate.

The Government of West Bengal by its Labour Department Order No. 2221-I.R./IR/11L 188/64; dated 17th June 1964, referred to this Tribunal an industrial dispute between Messrs. Jenson & Nicholson (India) Ltd., P.O. Garifa, 24-Parganas (Registered Office at 2 Fairlie Place, Calcutta-1) (hereinafter referred to as the Company), and their workmen represented by Robbialac Works Employees' Union, P.O. Garifa, 24-Parganas (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication by the Tribunal runs as follows:

Is the dismissal of Sarvasri Mahabir Ahir, Paresh Nath Ahir and Ramasray Ahir justified? To what relief, if any, are they entitled?

#### **AWARD**

The case of the Union in its written statement is that Mahabir, Paresh and Ramasray had been serving the Company for several years. Mahabir was the Working President of the Union known as Robbialac Works Employees' Union which was formed in 1946. Paresh is a nephew of Mahabir and Ramasray is an Executive Member of the Union. A rival Union was formed among the workers of the Company, and Shri Tarak Saha became a member of this rival Union. Shri Saha started spreading false canards against Mahabir and

he was warned on the complaint of Mahabir. On 10th October 1963 Tarak Saha made a false complaint of assault by Mahabir, Paresh, Ramasray and others. The incident was alleged to have taken place at the factory gate at 11-30 a.m. on 10th October 1963. Mahabir was not present on the spot at that time, because he was called to attend Head Office at Calcutta on that day. Paresh has an infirmity in the right hand, and the story that he took part in the assault should not be believed. All the three workmen were charge-sheeted. The Company held an enquiry, but it was not fair, and the dismissal of the three workmen concerned is not justified.

The Company filed a written statement alleging that the three workmen were charge-sheeted on the allegation of Tarak Saha that he had been assaulted by them within the factory premises. There had been a fair enquiry made into the said allegation, and the Enquiring Officer came to the conclusion that the three workmen were guilty of the charges, and they were accordingly dismissed.

#### Decision

The three workmen concerned had been chargesheeted and they had opportunities to file reply to the charges levelled against them. The chargesheet is Ext. A. The charge-sheet mentions that the three workmen dragged Tarak Saha and assaulted him inside the factory, and as such they were guilty of gross misconduct under clauses (vii) and (xviii) of Rule 14 of the Standing Orders of the Company. The date of enquiry was duly notified, and all the workmen admittedly attended the enquiry which was held by Mr. Gilroy, Production Manager of the Company. The enquiry was also attended by Shri N. C. Bhattacharya, Personnel Officer of the Company. Shri Bhattacharya stated in his evidence before the Tribunal that he attended the enquiry to help the Enquiring Officer and the witnesses by translating the questions in English put by the Enquiring Officer into the vernacular language in which the witnesses deposed .He also deposed that he translated the evidence given by the witnesses in their vernacular language into English for the Enquiring Officer. He further added that the recorded statement was explained in proper language to the witnesses. Several witnesses were examined at the enquiry. The enquiry is challenged on the side of the Union as unfair on the ground that the Enquiring Officer did not know Hindi, while the witnesses did not know English in which language the Enquiring Officer put questions. If I believe the evidence of Shri Bhattacharya, then this argument loses its force. I have no reason to disbelieve the evidence of Shri Bhattacharya in view of the fact that the recorded evidence of each witness bears his certificate and endorsement. The original record of proceedings (Ext. D-series) shows the endorsement of Shri Bhattacharya in the aforesaid manner. It is true that the learned representative of the Union showed me copies of the proceedings supplied to the Union where such endorsements do not appear, and those copies also do not go to show the signatures of the witnesses. It is only probable that the copies were given without all the relevant signatures at the bottom. This fact does not make the enquiry proceedings unbelieve-able. The enquiry was attended by the workmen themselves, among whom Mahabir was the Working

President of the ruling Union. It was also by a representative of the workmen-s Pandey. There is no evidence that S could not follow the proceedings, be Enquiring Officer was an Englishman circumstances, the enquiry must be be fair. The Enquiring Officer submitted is (Ext. D/1) which is supported by coges He believed the fact of assault on Shri T. by the charge-sheeted workmen on the record before him and concluded that guilty of the said offence. The enqui (Ext. D/1) mentions about the evidence of tor who examined the injuries on the Shri Tarak Saha. Dr. Banerjee was exam witness at the enquiry, and his evidence is at page 50 of the enquiry proceedings. T proved a written statement about injurie evidence at the enquiry, the doctor does ever read out those injuries. The Enqui cer in his report mentioned those injuries in the written statement. The learned n tive for the Union objects to the proceedi unfair, on the ground that the written sta injuries has been proved by the doct enquiry without furnishing a copy of beforehand to the accused persons, and all the Enquiring Officer in coming to his relied upon the injuries noted in that state is true that a copy of the statement of in not been supplied to the accused, but the his evidence stated that he examined the Shri Tarak Saha and advised for his hosp. The details of injuries may be left out of altogether. The Enquiring Officer did not the injuries alone in coming to his cond mentions the injuries in his report, and injuries he infers that Tarak Saha was Even if the written statement of injuries i there is evidence of Dr. Banerice that I the injuries on Tarak Saha. Along with dence before the Enquiring Officer, a can possibly be drawn that Tarak assaulted by these three persons. The Officer relied upon other evidences refer his report, and that being so there wa judice to the accused for non-supply statement of the injuries beforehand. enquiry, witnesses were examined in p the accused persons, and the evidence given witnesses, if believed, would lead to the that Tarak Saha had been assaulted with tory premises by the three accused person Enquiring Officer believed that evidence, nal is not competent to come to a contrar The conclusion of the Enquiring Officer said to be perverse, nor can it be said t not supported by any evidence. It is principle of law that the Tribunal may only in the following cases:

- 1. want of good faith,
- 2. victimisation or unfair labout P<sup>1</sup>
- where the management is guilty error or violation of the P natural justice, and
- 4. on the materials, the finding was perverse.

instant case, the finding of the Emphiring anot be successfully challenged before me erse, because none of the Moremid four construction in the fulfilled.

sequiry report is challenged as perverse by med representative for the union on the that the plea of provocation raised by the had not been taken into consideration by had not been taken into consideration by quiring Officer while comiting to his conclusit is true that Mahabir took the plea that had been spreading false canards against the Enquiring Officer did not take that plea anderation. I am afraid, the Enquiring Officer did not take that plea and thing in not considering the plea of toon, because that was not a genuine plea of the before the Enquiring Officer. Mahabir did that he assaulted Tarak Saha but it was provocation. No plea of provocation has then by Mahabir before the Enquiring Offinot also before me, in view of the fact that r and others totally denied the allegation of

next point argued by the learned representathe Union is that the Company was guilty
rimination in dismissing Mahabir, Paresh
masray, though in fact two other workmen—
rij and Ram Ekbal—had been named as
who assaulted Tarak Saha along with the
workmen concerned in this dispute. The
ridence that Ram Brij and Ram Ekbal were
guilty of the same charge as against these
orkmen. Simply because they were arrested
Police and were co-accused, it cannot be

assisted that the charge had been proved against them also. Further it is not proved that those two workmen along with these three had been guilty of the same offence, and the management singled out these three workmen for dismissal excluding the other two. So, the question of discrimination does not arise. Victimisation or unfair labour practice cannot be inferred merely from the fact that Mahabir was the Working President of the Union. The relevant rule of the standing order quoted in the charge-sheet shows that fighting among the workers or riotous or disorderly conduct or assaults within or outside the factory by a workman would come within the definition of gross misconduct. The guilt proved against the present three workmen falls within the rule quoted in the charge-sheet. According to the standing orders, the accused persons were guilty of gross misconduct, and the order of dismissal cannot be characterised as severe. My conclusion accordingly is that the dismissal of Mahabir, Paresh and Ramasray is justified, and they are not entitled to any relief.

This is my award.

Dictated and corrected by me. A. P. Bhattacharya, Judge.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 27-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

### LABOUR DIRECTORATE

## CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960-100.)

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I-A. Food:				
' (a) Coreals and I	Products	••		108
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(d) Meat, Fish as	nd Eggs	••		115
(e) Milk and Pro	ducts	••		123
(f) Condiments a	nd Spices	••	••	149
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I.B. Pan, Supari, Tob	seco and I	ntoxicants		107
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(e) Others		••	••	145
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	Miscellan	eous Index	••	188
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D. CHATTERJEE,
Labour Commissioner, West Bengal
and
Competent Authority under Minimum Wages Act.

## COMPRES PRIOR HUBER HUMBERS FOR INDUSTRIAL WORKERS

(Base 1960-100.)

### Contre—Jalpaiguri

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D. CHATTERJEE,
Labour Commissioner and
Competent Authority under
Minimum Wages Act, West Bengal.

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(Base 1960-100.)

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D. CHATTERJEE,
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# **Ualcutta**



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THURSDAY, APRIL 15, 1965

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

#### GOVERNMENT OF, WEST BENGAL

#### LABOUR DEPARTMENT

#### **ORDERS**

1320-I.R./IR/11L-118/63.—2nd April 1965.— under the Government of West Bengal, Department, Order No. 4363-I.R./IR/11Ldated the 15th October 1963, the industrial hetween Messrs. Mit Osman Ali & Sons (Park louse), 141-A, Park Street, Calcutta (Regd. 41.B, Park Street, Calcutta) and their workresented by Bengal Motion Picture Employees' 126A, Dharamtala Street, Calcutta-13, regard-18-ue mentioned in the said order, being a specified in the Second Schedule to the Indusisputes Act, 1947 (XIV of 1947), was referred idication to the Second Industrial Tribunal;

whereas the said Second Industrial Tribunal nitted to the State Government its award on industrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV , the Governor is pleased hereby to publish the ard as shown in the annexure hereto.

#### ANNEXURE

matter of an industrial dispute between ars. Mir Osman Ali & Sons (Park Show lse), 141-A, Park Street, Calcutta (Regd. ce, 141-B, Park Street, Calcutta) and their kmen represented by Bengal Motion Picture ployees' Union, 126A, Dharamtala Street, putta-13 (Case No. VIII-249/63).

#### BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

#### Appearances:

For the Company: Shri N. M. Das Gupta, Advocate.

Shri D. Das Gupta, Advocate.

For the Union: Shri Suprabhat Mukherjee,

Advocate.

The Government of West Bengal by its Labour Department Order No. 4363-1.R./1R/11L-118/63, dated 15th October 1963, referred to this Tribunal an industrial dispute between Mesers. Mir Osman Ali & Sons (Park Show House), 141-A, Park Street, Calcutta (Regd. Office, 141-B, Park Street, Calcutta) (hereinafter referred to as the Company) and their workmen represented by Bencal Motion Picture Employees' Union, 126A, Dharamtala Street, Calcutta-13 (heroinafter referred to as the Union) for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows :-

Whether the dismissal of the following workmen is justified? To what relief, if any, are they entitled ?

- 1. Shri Thakur Prosad Singh.
- Shri Sk. Yusuf Ali.
   Shri Ayub Khan.

- 4. Shri Habibur Rahman.
- Shri Syed Ibrahim.
- 6. Shri Abdul Khaleque. 7. Shri Golam Mohiuddin.
- 8. Shri Mohammed Bux.
- A. Shri Noor Alam.
- 10. Shri Abdul Manan.

#### AWARD

After several adjournments the case was taken up for hearing on 17th February 1965. On that date, the Union examined 5 witnesses and they were duly cross-examined on the side of the Company. A few documents were also marked as exhibits on both sides. Then the case was shifted to 11th March 1965 for further hearing, on which date the parties filed a petition for time on the ground that a talk of compromise was going on between them. The case was accordingly adjourned to 12th March 1965 for filing of a compromise petition by the parties. On 12th March 1965 the parties succeeded in coming to a settlement, and filed a petition settling their dispute amicably between them. The terms of settlement are embodied in the petition of compromise, and they are accepted as they are fair and reasonable. Accordingly, the case is disposed in terms of the petition of compromise which will form a part of the award as Annexure I.

This is my award.

Dictated and corrected by me. A.P.B.-Judge.

> · A. P. BHATTACHARYA. Judge, Second Industrial Tribunal 23-3-65.

#### ANNEXURE-I

#### BEFORE THE SECOND INDUSTRIAL TRIBUNAL. WEST BENGAL

In the matter of an order of Reference No. 4363-IR/ IR/11L-118/63 of the Labour Department of the Government of West Bengal, dated 15th October, 1963

In the matter of an industrial dispute

#### Between

Messrs, Mir Osman Ali & Sons (Park Show House)

#### And

#### Their workmen

The humble petition of the Company and the Union named above Most Respectfully Sheweth :-

The parties above have settled their dispute amicably on the following terms :-

1. It is agreed that Park Show Cinema of the Proprietors Messrs. Mir Osman Ali & Sons is a distinct and independent undertaking and there is no functional integrality with that of Noor Mahal Cinema which is another independent undertaking unit of the above proprietors.

- 2. For the sake of industrial peace, many has kindly agreed to take the following by way of reinstatement on the following tions :-
- (a) Sri Abdul Khaleque tenders apology misconduct complained of and the management of generosity will take him in employment report for work by 1st April, 1965, failing will forfeit his claim for employment. He will any compensation and or any benefit for the party compensation. He will be placed in an at the state of the party compensation. tive job as decided by the management.
- (b) Sri Golam Mohiuddin will also be to employment with continuity of his service but ding the period of his unemployment. He say by 1st April 1965 failing which he will forfett be for employment. He will not get any compa and/or benefit for the period of his unemployees
- (c) Sri Abdul Manan will be taken in empire with continuity of service excluding the | enter employment by the proprietors in Not r Mahalia and he will not get any compensation and or h for the period of his unemployment. He is to a for work by 1st April 1965 failing which he all his claim for employment.
- (d) The case of Ayub Khan now deces-ed and of Syed Ibrahim who has not come being Tribunal, is not pressed by the Union.
- (d) (i) Other workers referred to the Int namely, Sri Thakur Prosad Singh, Sri Yusut A Habibur Rahaman, Sri Mahammed Bux and and Alam will have no claim for reinstatement as for compensation except that a sum of Rangel thousand and five hundred rupees) is paid to Union this day (a copy of the receipt grantely Union is enclosed and marked Annexure 'A') at same will be distributed amongst them as on tion to the respective workmen by the la Secretary.
- (e) It is agreed that the workers mentioned a schedule to the order of reference will get arrest till the date of termination of their service. collected or adjusted against any advance is paid by 31st March, 1965.
- (f) It is further agreed that the Union and workmen mentioned in the schedule to the one reference will have no other claim whatsoever the Company in any manner.
- (g) It is agreed that an award will be passed is of the above settlement.

In the circumstances, it is hun bly prayed Tribunal will be pleased to pass an award in well above settlement.

And for this act of kindness, your petitions, duty bound shall ever pray. For the Com

For the Union Illegible

General Secretary, B.M.P.E. Union.

12-3-65

SUPRABHAT MUKHERJEE Advocate for the Union 12-3-65

N. M. DASG Advocate

Illegibba i

Manuel

Park Show 1

### ANNEXURE "A"

Received with thanks from Messrs. Mir Omsan Ali d Sons the sum of Rs.2,560 (Rupees two thousand in five hundred only) in terms of the settlement, ited 12th March 1965 as per Government Order o. 4363-IR/IR/IIL-118/63, dated 15th October, 1963.

HARIPADA CHATTERJEE, 12-3-65

Witness
ILIP KUMAR DAS GUPTA,
Advocate
12-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1321-I.R./I.R./10L.-25/64.—2nd April 1965.—Thereas under the Government of West Bengal, abour Department Order No. 667-I.R./I.R./10L-25/4, dated the 19th February 1964, the industrial disute between Messrs. Bengal Ingot Company Ltd., Hide Road, Kidderpore, Calcutta, and their workien represented by Kidderpore Engineering Sramik nion, 129-A, Circular Garden Reach Road, Kidderore, Calcutta, regarding the issue mentioned in the aid order being a matter specified in the second field to the Industrial Disputes Act, 1947 (XIV of 1947) was referred for adjudication to the Second nustrial Tribunal.

And whereas the said Second Industrial Tribunal as submitted to the State Government its award on te said industrial dispute;

Now, therefore, in pursuance of the provisions of ection 17 of the Industrial Disputes Act, 1947(XIV f 1947), the Governor is pleased hereby to publish he said award as shown in the annexure hereto.

#### ANNEXURE

n the matter of an industrial dispute between Messrs.

Bengal Ingot Company Ltd., 5, Hide Road,
Kidderpore, Calcutta, and their workmen, represented by Kidderpore Engineering Sramik Union,
129 A, Circular Garden Roach Road, Kidderpore,
Calcutta (Case No.VIII-45/64).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL,
WEST BENGAL

#### Present:

hri A. P. BHATTACHARYA, Judge, Second Indusrial Tribunal

#### Appearances:

For the Company: Shri J. N. Chatterjee, Deputy Labour Adviser, Indian Engineering Association.

For the Union: Shri Patit Paban Pathak.

The Government of West Bengal by its Labour Department Order No. 667-I.R./IR/10L-25/64, dated 19th February 1964, referred to this Tribunal an industrial dispute between Messrs. Bengal Ignot Company Ltd., 5, Hide Road, Kidderpore, Calcutta (hereinsfiter referred to as the Company) and their workmen represented by Kidderpore Engineering Sramik Union, 129A, Circular Garden Reach Road, Kidderpore, Calcutta (hereinsfiter referred to as the Union) for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:—

Whether the dismissal of Shri Abdul Quadir, T/No. 334, is justified? To what relief, if any, is he entitled?

#### AWARD

The case of the Company in its written statement is that Abdul Quadir was a worker of the Company in the factory. In the night of 2(th/21st March 1963, he was working in the night-shift, i.e., from 9 p.m. to 7 a.m. After midnight Quadir was found sleeping on a wheel barrow by the night-shift Superintendent Mr. H. Ulley during his night rounds. He asked Quadir to join his work, but he did not pay any herd to it. In the morning Mr. Ulley made a report against him for sleeping during duty hours. Accordingly, Quadir was charge-sheeted for sleeping during duty hours and neglect of duty and of disobedience to lawful and reasonable order of the superior under clause 17(b) and 16(a) of the standing orders. The enquiry was held by the Personnel Officer of the Company-Sri S. B. Mitra in presence of the workman, and following the finding of the Enquiring Officer, Quadir was dismissed. In the written statement of the Union, this order of dismissal is challenged as perverse. Quadir had pain in the stomach which prevented him from work for some time in the night-shift. He complained about the pain to the night-shift Superintendent and asked for medicine, but the Superintendent did not pay heed

The Company, on the other hand, states that the charges were well founded. There had been a fair and proper enquiry against the charges levelled against Quadir and the findings of the Enquiring Officer are supported by evidence. The finding is reasonable and the order of dismissal is justified.

#### DECISION.

Admittedly, Quadir was an operator of a grinding machine and was working in the night-shift of 20th/21st March, 1963. The night-shift began at 9 p.m. on 20th March 1963 and terminated at 7 a.m. on 21st March 1963. Quadir joined his work as usual. He was found sleeping by the night-shift Superintendent Mr. Ulley, who awakened Quadir and asked him to go to work. But Quadir disobeyed the order of Mr. Ulley, his superior. This is the allegation against Quadir. The charge-sheet is Exhibit B/1, which states that Quadir was found sleeping on a wheel barrow by the night-shift Superintendent who asked Quadir to go to work, but he disregarded the order. Quadir was again found fast asleep at 2-45 a.m. until 4 a.m. when he woke up and took tea. Quadir slept even after taking tea up to 4.55 a.m. Quadir admittedly received a charge-theet, and he gave a reply thereto. The reply is Exhibit B. His plea is that he was feeling severe pain in the stomach and for that he was compelled to lie down, and when called by the night-alift Superintendent he reported about his illness and asked for medical aid. Quadir denied that he took tea at 4 a.m. Af aid. Quadir denied that he town was received from Quadir an enquiry was held with due notice to him which he attend The enquiry proceeding is Exhibit E and it is presed by the Enquiring Officer—Sri S. B. Mitra. The country proceeding will show that Quadir was allest the

utset a few questions by the Enquiring Officer. The arned representative for the Union condemns this rocedure by saying that it was projudicial to the orkman concorned. I cannot agree with this view. t is true that a few questions were asked to Quadir, ut they were only preliminary questions on the oint as to whether he was on duty in the respective ight-shift and whether he was working on the rinding muchine. Then the Enquiring Officer asked luadir when he saw Mr. Ulley last, and Quadir gave he time. Nothing was asked with regard to the harge in those preliminary questions. The enquiry vas not therefore vitiated by putting such questions o Quadir at the beginning of the enquiry. Of course, n a domestic enquiry the first witness who should ppear, should be a witness who is competent to lepose to the facts respecting the charge on the side of the management. In the present case, however, dr. H. Ulley, who was the principal witness of the lompany, was examined just after those questions vere put to Quadir, and there was no prejudice owing o the framing of those questions to Quadir before xamination of the Company's principal witness Mr. Ulley. Mr. Ulley was examined in full and ross-examined by Quadir. Thereafter Quadir was sked whether he heard the evidence of Mr. Ulley. Quadir gave answer to reveral questions. Thereafter mother witness was examined by the Company, and le is Churamani. Churamani also was cross-examined by Quadir. Then the last witness, Shri Jitendra Nath Seal, who is a compounder in the dispensary, , was examined. In all cases the Enquiring Officer allowed Quadir to cross-examine the witnesses, and thereafter explained the evidence to him. On the adjourned date of enquiry, one Uttam Satpati was examined, and Quadir had opportunities of cross-examining this witness also. The report of the Enquiring Officer is Exhibit E/l. In this report the Enquiring Officer relied on the evidence of Mr Ulley in particular. He disbelieved the plea of Quadir that he was feeling a pain. Quadir never reported to Mr. Ulley or any one else about the pain. Enquiring Officer believed the evidence that Quadir took ton and then again he went to sleep. He received payment of some compensation amount from the night-shift Superintendent and thereafter be started his work. The Enquiring Officer accordingly came to the finding that Quadir was sleeping and disobeyed the order of Mr. Ulley. He was accordingly found guilty of the charges. Quadir was dismissed by a letter (Exihibit F) which is signed by the Works Manager. He was found guilty of serious misconduct for which the Company thought dismissal as the proper order to pass. With regard to the enquiry proceeding, the learned representative for the Union cross-examined the Enquiring Officer and slicited from him that the Enquiring Officer took into consideration some documents (Exhibits C and D) and the report of Mr. Ulley (Exhibit A/I) on the date of miquiry and his findings were influenced by those locuments, though none of those documents were made over to the accused. So far as Exhibit A/1 s concerned, it is a written statement of Mr. Ulley. The evidence of Mr. Ulley given orally before the Enquiring Officer in presence of Quadir gives all Meails of the incident, and Exhibit A/1 is nothing art a summary of that evidence. In view of the act that Mr. Utley gave oral evidence himself a presence of the workman concerned Exhibit if is no important whatsoever, and son-supply of a chy thereof is not at all projudicial to the workman.

Regarding Exhibits C. and D. these are to be look into. Exhibit D is a minute of the proceeding of the Works Committee, and it is in respect of a general complaint of sleeping by the workmen during and shift. A serious view was taken in Exhibit D of and instances. It has no particular bearing upon the incident in question. Exhibit C is a general circular to the control of the c the Company on the basis of Exhibit D warning the workmen against the habit of sleeping during night shift. Admittedly, copies of those documents not furnished to the workman Quadir and thus not, however, sealted in any prejudice to Quadir because the circular which is of a general nature to no bearing upon the specific charge against to workman concerned. Even if the Enquiring Office took into consideration those documents in the enquiry, it does not occasion any prejudice to the charge-sheeted person, because the Enquiring Office relied upon the evidence of sleeping and will negligence of lawful orders against the charge-sheeted person in coming to his conclusion. If the Enquire Officer believed the evidence of Mr. Ulley and other witnesses in full and passed a judgment, I cannot sit in appeal over that judgment. In the present case it cannot be said that the enquiry was unfair or the workman did not get proper opportunity to defeat himself. In case the enquiry was properly conducted the Tribunal will refuse to interfere unless there be

- 1. want of good faith,
- 2. victimisation and unfair labour practice,
- the management has been guilty of bus error or violation of the principles of natural justice,
- 4. where on the materials the finding is conpletely baseless and perverse.

In the instant case none of those conditions is fulfilled. Even if for the sake of argument it is accepted that since Exhibits C and D were relied upon by the Enquiring Officer, and they partially influenced in decision and as such the enquiry was unfan and principles of natural justice were violated, as the copies of those two documents were not made available to the accused, it would be quite competent for the Tribunal to enter into the merits of the action taken by the management and find for itself whether the charges are proved against the accused. I'm Company examined Mr. H. Ulley (night-shift Superintendent) to prove their case. I have no reasons intendent) to prove their case. I have no reason to disbelieve the evidence of Mr. Ulley. His positive evidence is that while he was going on night rouse at 2-30 a.m. he found Quadir sleeping on a whole barrow. Quadir used to work on the granding machine and was not found there. The night shift Superintendent woke him up and asked him to got work. He got up and again went to aleep. Its night-shift Superintendent tried to awake him, but he could not. He was found sleeping up to 4 a.m. at which time he got up and took tea, and then again fell asleep. At 5 a.m. the workman went to the Night-Shift Superintendent to Night-Shift Superintendent to receive some payment and then he joined his work, and in fact worked up to 7 a.m. Mr. Ulley made a report about this incident on the very next day and it is Exhibit A. It however a short report, but nevertheless all to relevant facts are there. The very fact that Mr. Use immediately reported the incident would go to minimediately reported the incident would go to minimediately at the bidden of the first the bidden of the bid of the Enquiring Officer he submitted a

et on 27th March 1985 deel Ahin:in Emilibre A/1.
ples taken by the workman (Quedir) da that he was shoping but he was only lying down because of a
shoping but he manch. If is maken se pain in the stomach. His written reply is Exhibit it is very enationally merded. There he neither nits nor denies the fact of his sleeping. He states to was lying down with severe stomach pain and the reported about his illiness to the night-shift printendent and that he did not take any tea. His issee before the Enquiring Oncer was however rent. He admitted that Mr. Ulley awoke him i sleep and asked him to get up and join his work, it he adds that he told Mr. Ulley about his pair. his is at pages 4 and 5 of the enquiry proceeding. The iquing Officer asked whether he reported his pain Mr. Ulley as soon as he got the pain. The answer was it as he went on sleeping during tiffin and thereafter. could not report to him. It may, however, be said it I should not rely upon the evidence recorded by Enquiring Officer if the enquiry was unfair. I am accordingly relying upon that evidence either, eridence of Quadir before me is that he developed nach pain at 12-30 a.m. If that is so, it is only to expected that he would immediately report to the ght-shift Superintendent and asked for leave to go t of the factory or get his pain properly treated. s man who was having severe stomach pain cannot expected to fall fast asteep. If I accept the plea of sair, then he was not at all sleeping. But the dence of Mr. Ulley is that Quadir was found sleepgon a wheal barrow, and though repeatedly awakened, sadir did not agree to join his work. Mr. Ulley's tidence is that Quadir did not ask for any medicine om him, and on the contrary Quadir at 4 p.m. keup and took tea. In view of the evidence Mr. Ulley the plea of severe stomach pain is phelieveable in the background of the conduct of le workman. The evidence of Mr. Ulley is sufficient prove the charges against the workman. Sleeping iring working hours must be considered as a seconduct, and it is a misconduct under the standing der of the Company as well. The workman is so guilty of disobedience to the orders of the nightift Superintendent who asked him to go to wk after he was awakened from sleep. e charges are also proved before this Tribunal. e dismissal of the workman is accordingly held to be

his is my award.

A. P. BHATTACHARYA,

Dictated and corrected

Judge,

by me. A. P. B.

Second Industrial Tribunal.

Judge.

23-3-65.

By order of the Governor, 8. C. MUKHERJEE, Asstt. Secy.

Ao. 1328-I.R./IR/11L-174/64.—3rd April 65.—Whereas under the Government of Westengal, Labour Department, Order No. 2023-1. IR/11L-174/64, dated the 2nd June 1964, industrial dispute between Mesers. Carlsbad 1964 and Water Mig. Co. (P) Ltd., 14, Watkins 1964, and their weekmen represented by 1964.

issue mentioned in the said order being a matter appecified in the Second Schedule to the Industrial Lisputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tebanals

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its swarf on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNEXURE

In the matter of an industrial dispute between Messrs. Carlsbad Mineral Water Mfg. Co., Ltd., 14. Watkins Lane, Howrah, and their workmen represented by the Carlsbad Factory Employees' Union, 172, Benaras Road, Salkin, Howrah. (Case No. VIII-148 of 1964.)

BEFORE THE SIXTH INDUSTRIAL TRIBU-NAL, WEST BENGAL.

#### Present:

Shri P. BASU, Bar.-at-Law, Judge, Sixth Industrial Tribunal.

#### Appearances :

For the Company: Shri N. M. Das Gupta, Advocate, assisted by Shri Dilip Das Gupta, Advocate.

For the Union: Shri Patit Paban Pathak.

The Government of West Bengal by Order No. 2023-I.R./IR/11L-174/64, dated 2nd June 1984, had referred the following industrial disputable tween Messrs. Carlsbad Mineral Water Mig. Co. (P.) Ltd., 14, Watkins Lane, Howrah, and their workmen represented by the Carlsbad Factory Employees' Union, 172, Benaras Road, Salkia, Howrah, to this Tribunal for adjudication.

#### ISSUE

 Whether the dismissal of Shri S. N. Dutta is justified? To what relief, if any, is he entitled?

After the service of usual notice the Union representing the workmen and also the employer have filed written statements. In the written statement filed on behalf of the workman it has been alleged that Shri S. N. Dutta had workeld as a clerk under the company and was also a member of the Union Committee. He was illegally and arbitrarily dismissed by the company by the letter dated 18th of April 1963. He was however, later on, reinstated with back wages through the intervention of the Assistant Labour Commissioner. In about two months' time from the joining of the post by Shri Dutta, he was again served with the show cause notice dated 28th of August 1963. Shri Dutta gave his reply and had also tendered money to the cashier whole quently on 30th August 1963 Shri Dutta had sant the money amounting to Rs. 7.02P. by money order. Thereafter on 4th September 1963, the company had issued another charge-sheet.

was not guilty of any misconduct and the action of the company is wholly illegal and against the principles of natural justice and was only taken to victimise Shri Dutta who had to be taken back in service after the first dismissal order. It has been prayed that Shri Dutta might be reinstated in service with full compensation for the period of forced unemployment. At the time of hearing, however, Shri Dutta himself stated that he did not want to be reinstated in service.

The compnay in the written statement submitted that it used to manufacture mineral water in accordance with the contract with the Railway Authorities and that as there is no further contract for supplying of mineral water, the company gave up manufacturing of mineral water and is now carrying on other business. It is further stated that the company is not aware if Shri Dutta is a Shriber of the Union. It is, however, stated that Shri Dutta was in the service of the company for some years and that Shri Dutta was found guilty of gross misconduct at the time of enquiry and that the management had dismissed him. The company does not dispute that after termination of service by the letter dated 18th of April 1963, Shri Dutta was reinstated in service but says that the company only took him back at the request of the Labour Officer. It is further alleged that at that time the company was not aware of the misappropriation of money by Shri Dutta. There was subsequent scrutiny of the relevant records and it was found that Shri Dutta had committed gross misconduct on different dates in April 1963 and hence the charge-sheet was given to Shri Dutta on 26th August 1963. The amount due in respect of the chalans was not tendered by Shri Dutta on 26th August 1963 or at any time. It is further not disputed that Shri Dutta had not sent the money in money order, but it is stated that this cannot absolve Shri Dutta from the charge of misappropria-tion of the money and that in any case there was temporary misappropriation of the money by the company about Shri Dutta. There was further scrutiny and it appeared that further sum had not been deposited by Shri Dutta and hence another charge-sheet was given to Shri Dutta on 4th September 1963. Thereafter there was fair and proper enquiry and Shri Dutta was found guilty of gross misconduct and hence he was dismissed from service by the letter dated 2nd December 1963. There is no question of any ulterior motive or any victimisation and hence Shri Dutta is not entitled to be reinstated in service with full compensation for the alleged period of forced unemployment.

#### DECISION

There is no dispute that Shri Dutta had worked as a clerk under the company from 1944 to 1963 and that he was dismissed from service by the company on or about April 1963 and that through the intervention of the Assistant Labour Commissioner Shri Dutta was reinstated in service with back wages and had actually joined in service again on 27th June 1963. There is further no dispute that back wages had not been paid to Shri Dutta and that Re. 200 or so is still due from the company. The absention of their Butta was been accompany.

is dated 18th of April 1968. It is stated the that Shri Dutta was to collect the salary date. Shri Dutta in his evidence had stated he did not collect his dues in terms of the Exhibit No. 1. Quite obviously Shri Dutta on collect his dues after his dismissal on 1844. April 1963 because there was a pending next tion for settlement regarding the first dismissal on the collection of the of Shri Dutta. It appears to me that Shri D is quite justified in not collecting the dual terms of the letter Exhibit No. 1. I would fund point out that there is no such offer to Shri be to collect his dues by the charge-sheet Erhibs dated 26th of August 1968. As I understand learned lawyer appearing for the company not dispute that some amount is still due Shri Dutta from the company. It is not necessary for me to decide finally at this stage the amount which is due to Shri Dutta from the companion of Dutta does not want to be reinstated in service and the wages which are due to Shri Da from the company can obviously be recovered Shri Dutta by proceeding before the Authority Payment of Wages under the Payment of Wag Act.

The learned lawyer appearing for the compared aubmitted that there had been fair and proper enquiry and misconduct on the part of Shri bin had found and this Tribunal cannot interfer set aside the finding of the enquiring officer at it domestic enquiry. The law regarding the juntation of the Tribunal in matters of domestic enquiry is fairly well settled. It has been held the in cases of dismissal for misconduct the Tribunal can case a court of appeal and will all substitute its own judgment for that of the magement, and that in case of dismissal after a quiry by the domestic Tribunal. Industrial is bunal can interfere for such action of the magement only on the following grounds—

- (1) Where there is want of good faith:
- (2) Where there is victimisation or units labour practice;
- (3) Where the management is guilty of being error or violation of the principles of natural justice; and
- (4) Where on the materials the finding sompletely baseless and perverse.

(A.I.R. 1958 S.C. 130-1958, 1, L.I.J. Mandian Iron and Steel Co. versus their working 1960 II, L.L.J. 156—Dum Duma Tea Compart versus Assam Cha Karmachari Sangha, 1963, Il, L.L.J. 452—Khardah and Co., Ltd. versus is workmen.) Regarding the perversity of the sing, it has been held in the ruling reported in 1962 II, L.L.J. 772—Hamdard Dawakhana versus workmen, that it must be finding not supposed by any evidence or is entirely opposed to whole evidence adduced. I think reference should also be made to the ruling reported in 1960 Il. L.L.J. 39 (Bangalore W.E. and S. Mills oversus B. Dasappaa) in which it has been that if a Tribunal or a Labour Court is satisfant that the action of management was not bons or the priniciples of natural justice had which the management came to a consideration of the stiff and the same could not justify any management in an interest of the same could not justify any management came to a consideration.

all now proceed to discuss the facts and stances in the light of the legal principles med above. I shall first of all mention the sheet dated 26th August 1963 (Exhibit, he substance of that charge-sheet is that by numbers LC/4963 dated 5th April 1963, 64 dated 5th April 1968, LC/4988 dated pril 1963 and LC/4033 dated 16th April the sums of Rs. 2.20nP., Rs. 1.30nP., 40nP., and Rs. 2.40 nP. including sales tax been received from the customers by Shri but he did not credit the amounts in the acs of the company and had misappropriated ams. The charge therefore is of misapproon of the amounts mentioned above which sent the value of the company's products to the customers. I am told by the learned er appearing for the company that the chalan are maintained in triplicate and that one is made over to the customer and one remain to the chalan books. The chalan books been marked Exhibit Nos. I and I(1), and the sales of lemonade and soda water to Hooghly Docking and Engineering Company alkia at Howrah. It may be pointed out at stage also that Prosecution Witness No. 1, Dutta has not disputed in his evidence that nums mentioned above had been collected by In the reply (Exhibit B) Shri Dutta also not deny that he had collected the amounts. had stated therein that the matter had been into before the Conciliation Officer and the many cannot raise this question, as he has reinstated at the intervention of the Labour ... suoner before whom the matter had gone it details and that he had stated several that he never had any intention not to pay ues which might be adjusted against his alary. The reply therefore shows that Shri had stated that he had no intention of distly misappropriating the sums collected by Whether rightly or wrongly he wanted the nts due to the company to be set off against wn salary or wages from the company is er matter. There is another charge-sheet 4th September 1963 (Exhibit No. A1). referring to the charge-sheet dated 26th st 1963, it is stated that Shri Dutta had col-| sums of Rs. 2.22nP., .28nP., Rs. 2.10nP., .12nP., and Rs. 1.30nP., by the cash memos IR Nos. M 4026 to M/4030 and that he had redited the aforesaid amounts received under aforesaid cash memos with the cashier and misappropriated the sums for his personal The reply to this charge-sheet is Exhibit B(1). It is stated therein that the total sum s. 7.02nP. in respect of cash memos referred as not accepted by the cashier and therefore Dutta had no other alternative but to send mount by money order receipt No. 3436, 130th August 1963, from the Sealdah Post 2. The money order receipt is Exhibit No. 7. Nows that this amount of Rs. 7.02nP. had been from the Sealdah Post from the Sealdah Post Office on 30th August and had been refused by some one in the on 5th September 1963. Incidentally it may ointed out that this sending of the money by Dutta and the refusal of the money order are deputed. I shall now discuss the finding of figuring Officer, negating the two charges had been resulting the two charges

proceedings. Exhibit J shows that Shri G. Sukla who is the cashier, Hazir Hossain who is the despatch sardar, Agnu Keot and Nizamuddin who is the cooly, were examined and cross-examined and Shri S. N. Dutta was also examined denied and cross-examined. Shri Sukla had having received any amount from Sri Dutta regarding chalans and carl memos. He had added that the sum of Rs. 7.02nP. was sent by money order but he had not accepted the amount, as Shri Dutta had temporarily misappropriated the amount and as there was no instruction to receive the amount from the management. Shri Hazir Hossain has spoken about the giving of chalans and the delivery of goods and had further stated that some of the customers had come with the cash memos and asked goods to be delivered. He had also stated that he does not know whether the amounts regarding the chalans and cash memos had really been deposited with the company. Agnu Keot had stated regarding chalans he had handed over and made over the amounts to Shri Dutta. Nazimuddin had stated that he had delivered the company's products to the Hooghly Docking and Engineering Company by one chalan and had subsequently made over the money to Shri Dutta in presence of Hasir Hossain. The finding of the Enquiring Officer is that with regard to the chalans, the amounts involved were not made over to the cashier and were therefore misappropriated by Shri S. N. Dutta. The Enquiring Officer had pointed other that the explanation of Shri Dutta that the matter had been settled during the conciliation pro-ceedings cannot be accepted in view of the fact that he could not produce any document in sup-port of that contention. With regard to the other charge-sheet, the Enquiring Officer had found that Sri Dutta, after collecting the amounts, had not deposited the same to the cashier and therefore had misappropriated it. The Enquiring Officer had noticed that some money was sent by money order on 30th August 1963 but had observed that in any case, the act of Shri Dutta amounted to temporary misappropriation. He had therefore come to the conclusion that Shri Dutta was guilty of gross misconduct and accordingly he had recommended his dismissal. By the letter dated 2nd of December 1963, Shri Dutta was dismissed by the Director who had agreed with the findings of the Enquiring Officer.

Shri Pathak appearing on behalf of the workman had submitted that there had been a great delay in taking action regarding the alleged misappropriation of the sums collected in April 1963 and there was no enquiry regarding the alleged misappropriation before 16th of August 1968. It was next submitted that there had actually been no dishonesty on the part of Shri Dutta who had wanted the amounts, due to the company, to be set off against his salary. It was last contended that really this is a case of victimisation of Shri Dutta as the company had to take him hack in service through the intervention of the Assistant Labour Commissioner. The learned advocate appearing for the company had submitted that there was evidence before the Enquiring Officer from which he could come to the conclusion regarding the misappropriation of amounts mentioned in the chalms, and the salary and the sa

set aside that finding. The learned lawyer further submitted that even if the Tribunal comes to the conclusion that the conclusion of the Enquiring Officer is wrong, still the Tribunal cannot interfere. It was also submitted that there are no standing orders of the company and therefore, reference has to be made with the model standing orders. It appears that in the model standing orders, there is nothing regarding misappropriation but the learned lawyer had submitted in the circumstances of this case that it ought to be held that there was theft, fraud or dishonesty in connection with the employer's business and property as mentioned in the explanation (ii), Rule 14(b) of the model standing order.

I shall, first of all, consider the last submission made by the learned lawyer appearing on behalf of the company. I am unable to agree that the charge of misappropriation of the money belong-ing to the company can be regarded to be the same as the charge of theft or fraud or dishonesty in connection with the employer's business or property. The charge of misappropriation really means dishonest conversion of the employer's money to the use of the employee. Dishonesty therefore, is an essential element in the charge of misappropriation. The Enquiring Officer himself did not come to the conclusion regarding the question of dishonesty. He appears to have overlooked that in the reply to the first charge-sheet, the employee not only stated that because of the reinstatement the question cannot be raised but also stated that he wanted the dues of the company to be adjusted against the wages payable by the company to him. He has also overlooked that the first charge-sheet was given more than four months after the alleged dates of collection of the amounts by Shri Dutta from the customers. Regarding the second charge-sheet, there is evidence of the cashier before the Enquiring Officer that the money order for Rs. 7.02nP. was received but this amount was not received pending instruc-tions of the Management. The amounts therefore, were sent soon after the collection by the employee. Of course, in the report, it has been stated that at least that would amount to temporary misappropriation. But even with regard to temporary misappropriation, there has to be a finding regarding the dishonesty of the employee in converting the money of the employer to his own use. There is no such finding by the Enquiring Officer. It appears to me that the conclusion of the Enquiring Officer is perverse and that the materials are not such as would justify reasonable man in coming to that conclusion. There is of course another criticism regarding the dismisal inasmuch as it has stated that really Shri Dutta had been victimised because the company was forced to take him back due to the intervention of the Assistant Labour Commissioner. It is an undisputed fact that Shri Dutta was dismissed on 18th April 1963 and had been reinstated in service with continuity of service and back wages and that Shri Dutta had joined on 27th of June 1963. There is further undisputed fact that the first charge-sheet was submitted on 26th August 1963, that is to say, just about two months after thir Dutta had already joined his service after reinstatement. Of course Shri Dutta had stated at the time of avidence that he had been victimized against he had been victimized by the statement of the the Manager. This cannot be found in the statement filed by Shri Dutta. I do not accept evidence of Shri Dutta that there was an tion between him and the Manager regarding payment of over time wages. The Manage posite Party Witness No. 1) had desied that any altercation with Shri Dutta over time wages. There has been no cruse nation on this point on behalf of the work But even though this evidence of Shri Dutar not be accepted, it appears to me that the gement bore animus against Shri Dutta Management had taken him back due to the tervention of the Assistant Labour Communication I would point out that the Manager (On Party Witness No. 1) had not stated and as to whether the allegation of victimists correct or not. The company was represented a very senior lawyer and there is no adequate son why no question was put to Opposite he Witness No. 1 regarding the question of regation. There is also the further fact that alleged misappropriation regarding the angular property of the state of realised in April 1963 was only mentioned ut charge-sheet dated 26th August 1963. The dence of Opposite Party Witness No. 1 itself in that the collection of a month must be credited thin the month and that he would know in he the full collection of the month of April had he duly deposited. Opposite Party Witness & has sought to explain the delay by saving that was on leave for some days. Even if this is a there is absolutely no reason why the matter non-deposit was not discovered in the early p of May, 1963. The Accountant who has to m entries on the basis of chalans and cash men had not been examined in this case. To my untion Opposite Party Witness No. 1 had that that Shri P. C. Roy of the Accounts Department. told him in the month of August 1963 that amount had not been credited. It has been fund stated in paragraph 5(a) of the written statem of the company that after some time, on a small of the relevant record, it was found that Dutta committed gross misconducts on differ dates in April 1963. The person who made a scrutiny had not been examined. I am not fied from the evidence, facts and circumstance the case which I have mentioned above that there was any cogent explanation why the allest misa repriations would not be discovered lier than about the middle of August 1981 stated by Opposite Party Witness No. 1. In opinion, the facts and circumstances mental above indicated the statement of the sta above indicate that there had been victimized on the part of the Management. In view of above conclusions, I do not think, the record the finding of the Enquiring Officer can be cepted.

I shall now turn shortly to discuss whether alleged misconducts on the part of Shri had been really established by the evidence adduced before the Tribunal. Of course it is disputed that the sums as per the chalant cash memos mentioned above, had been redited by Shri Dutta and had not been credited it accounts of the company. The learned laws pearing for the company had submitted very fact that the amounts had not been credited, would be the company that there were fact that the amounts had not been credited.

non, of the amounts which Shri Dutta had rted I am unable to agree with the learned er on this point. As I have mentioned earlier, nesty is a material element in bringing the charge of misappropriation. In the precase, there is no cogent evidence regarding lishonesty on the part of Shri Dutta. Regard-the amounts mentioned in the first chargedated 26th August 1963, Prosecution Wit-No. 1 had stated that he had gone on 26th st 1963 to the cashier for the purpose of demg the collection but the cashier had refused rept the money saying that without the of the employer he cannot accept the at and therefore, he had sent the money by y order It is undisputed that money order sent by Shri Dutta after the refusal by the her It is quite clear that Shri Dutta had sent money by money order when he found that plea of adjustment against his dues from the many was not acceptable to the company. This n have been made clear to Shri Dutta after submission of the charge-sheet by the comt The evidence of the cashier (Opposite ty Witness No. 2) is that Shri Dutta came to with the money on the 27th of August 1963 that he had refused to accept the amount on ground that the charge-sheet had already a given to him. In the circumstances, I do not it that it can be said that so far as the unts mentioned in the chalans are considered, ; were really misappropriated by Shri Dutta. arding the other amounts mentioned in the memos, I have already mentioned about the my order of Shri Dutta. In my opinion, the buct of Shri Dutta in offering the amount on 1 or 27th of August 1963 and in sending the r amounts by the money order on the 30th of sust 1963 is in consistent with the alleged disest intention of Shri Dutta regarding the unts collected by him. In my opinion, the ge of misappropriation regarding the amounts not been estabilshed at all. As Shri Dutta self does not want to be reinstated in service, · not necessary to give the order for reinstaent. It appears to me that it would be sufficient hri Dutta is given compensation to the tune hree months' wages less the total sum of 15.32P, which had been collected by him. amount in question should be paid by the lover within one month of the date of publion of this award in the Calcutta Gazette. his is the award.

ictated and corrected by me.

BASU,

Judge.

P. BASU,

Judge, Sixth Industrial Tribunal. 24-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

o. 1344-I.R./IR/10L-149(A)/64—5th April, 1965.—
weas under the Government of West Bengal,
our Department, Order No. 3537-I.R./IR/10L-97/
dated the 6th August 1962 (hereinafter referred to
the said Order), read, with its Corrigends
385-I.R./IR/183 and the 13th June 1963.

1963 and 4596-I.R./IR/10L-97/62, dated the 11th November 1963, and this Department Order Nos. 9-I.R./ IR/10L-97(A)/62, dated the 2nd January 1963, 1311-I.R /IR/10L-97(A)/62, dated the 26 March 1963, read with its Corrigendum No. 4387-I.R./IR/10L-97(A)/62, dated the 16th October 1968, and this Department Order Nos. 2045-I.R./IR/10L-97(A)/62, dated the 21st May 1963, 3987-I.R./IR/10L-97(A)/63, dated the 20th September 1963, 4388-I.R./IR/10L-97(A)/62, dated the 16th October 1963, 166-I.R./IR/10L-97(A)/62, dated the 21st January 1964, 1826-I.R./IR/10L-97(A)/62, dated the 14th May 1964, 2174-I.R./IR/10L-97(A)/62, dated the 12th June 1964, 2175-I.R./IR/10L-97(A)/62, dated the 12th June 1964, 3230-I.R./IR/10L-97(A)/62, dated the 27th July 1964, and 3503-I.R./IR/10L-97(A)/ 62, dated the 13th August 1964, the disputes between the employers of the engineering establishments mentioned in the list I attached to the said order and represented either by themselves or by the organisations mentioned in the list II attached to the said Order, on the one hand, and their workmen represented by the Trade Unious mentioned in the list III attached to the said Order, on the other, regarding the issues mentioned in the said Order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), were referred for adjudication to the Seventh Industrial Tribunal;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Dayaram Singh, a workman of Messrs. Bombay Steel Rolling Mills Ltd., 1, Oil Installation Road, Paharpur, Calcutta, one of the companies involved in the said disputes made a complaint in writing to the said Industrial Tribunal against the said Company alleging the said Company had refused payment of wages and that subsistance allowance for the period from 26th February, 1963 up to 23rd June, 1963 to the said workman concerned in such dispute;

And whereas in pursuance of the Government of West Bengal, Labour Department Notification No. 1916-I.R./IR/3A-1/58, dated the 13th May, 1958 the said complaint was transferred by the said Seventh Industrial Tribunal to the Second Labour Court constituted under notification No. 1727-I.R./1.R./3A-1/58, dated the 26th April, 1958, for adjudication;

And whereas the said Second Labour Court has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Dayaram Singh, an employee of Bombay Steel Rolling Mills Ltd., against that Company in connection with 3537-I.R./IR/10L-97/62, dated 6th August 1962 (Case No. 15/63/33A of the I. D. Act).

BEFORE THE SECOND LABOUR COURT, WEST BENGAL.

Present:

Shri G. C. CHATTERJEE, Judge, Second Labour Court.

Appearances:

For the Company : Shri K. P. Mukherjee. Contact

#### AWARD

This is an application under section 33A of the Industrial Disputes Act. The applicant is Dayaram Singh. The company's opposite party is M/s. Bombay Steel Rolling Mills Ltd. Grievance of the applicant as adumberated in the application under section 33A was that he was not paid his wages and subsistence allowance for the period from 26th February up to 23rd June 1963. The company in its written statement denied that the applicant was entitled to any such relief. The company also challanged the maintainability of the application preferred under section 33A of the Industrial Disputes Act. My predecessor in office Shri M. K. Roy heard the case on some preliminary points, recorded deposition in part on 23rd July 1964. Thereafter the case was fixed by me on 16th March 1965 for final hearing. I find it a great pleasure to note that on the aforesaid date representative of both parties after having some discussions with each other in presence of this Court arrived at a

settlement amongst themselves. With the methat a joint petition for compromise was field at very date, during hearing at the trial. The commisse petition filed speaks for itself. I would therefore dilate upon the contents recorded the lit is sufficient for the present purpose to state in that joint petition both parties requested this was to pass a "no-dispute" award. For myself it satisfied that the dispute between the parties since been dissolved and that it does exist no me In the result, I pass a "no-dispute" award as deal by both sides.

Dictated and corrected by me.

G. C. CHATTERJEE,
Judge, Second Labour Cap

Judge.

22-3-1965.

By order of the Governor, S. C. MUKHERJEE, Asst. Seq.



(Buzette

HA 2]

THURSDAY, APRIL 22, 1965

**ISAKA 1887** 

#### PART IC-Awards by Industrial Tribunals and Consumer Price Index

#### GOVERNMENT OF WEST BENGAL

#### LABOUR DEPARTMENT

#### **ORDERS**

MAIR / IR / 10L-71 / 63. — 1st March 1965. sunder the Government of West Bengal, Descriment, Order No. 1253-I.R./IR/10Land the 26th March 1964, the industrial distween Messrs. Electrical Manufacturing Co. b Jessore Road, Calcutta-28, and their workpresented by Electrical Manufacturing Co. r Union, 296 Bangur Avenue, "B" Block, Road, Calcutta-28, regarding the issues menn the said order being matters specified in d schedule to the Industrial Disputes Act, IV of 1947), was referred for adjudication to inth Industrial Tribunal;

shere is the said Seventh Industrial Tribunal nitted to the State Government its award on industrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV the Governor is pleased hereby to publish award as shown in the annexure hereto.

#### **ANNEXURE**

matter of an industrial dispute between isrs. Electrical Manufacturing Co. Ltd., 136 ore Road, Calcutta-28, and their workmen represented by Electrical Manufacturing Co., Mazdoor Union, 296 Bangur Avenue, Block, Jessore Road, Calcutta-28, referred to under G.O. No. 1253-I.R./IR/10L-71/63, dated the 26th March 1964. (Case No. VIII-91/64.)

#### BEFORE THE SEVENTH INUDSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. ROY, Judge

Present for the Union: Shri Ramen Baneriee. Advocate.

Present for the Company: Shri J. N. Chatterjee, Labour Adviser of I.E.A.

The above dispute over the issues given in the Order of Reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, Order No. 1253-I.R./IR/10L-71/63, dated the 26th March 1964.

#### Issues

- (1) Incentive Bonus Scheme.
- (2) Gratuity.
- (3) Whether the workers are entitled to wages for 11th March 1963?

#### **AWARD**

After service of notices on the parties they appeared and filed their respective written statements in due course. After necessary preliminary proceedings the case was finally fixed for hearing on 11th February 1965. On that date, the parties filed three joint petitions of compromise with three memoranda of Settlements embodying the terms upon which the dispute had been amicably settled in respect of workmen employed in the Company's

- (1) Extrusion Works and Head Office
- (2) Cable Works and
- (3) Casting Works

and praying for an award in terms of the settlements and further stating that no other or further dispute between the parties subsisted for adjudication by the Tribunal.

I have considered the terms of settlements. It appears that there has been a comprehensive settlement in respect of all matters in dispute between the parties. The terms appear to be quite fair and lawful. I am satisfied that there has been a bona fide settlement of all outstanding disputes between the parties and covered by the issues referred for adjuication on the terms contained in the Memoranda of settlements. Accordingly the case is to be disposed of by a compromise award in terms of the Memoranda of Settlements which together with the joint petitions shall form part of the award.

In the result, I make a compromise award in the case in terms of the Memoranda of Settlements filed with the joint petitions of compromise. Copies of the joint petitions and Memoranda of Settlements are made part of the award as annexures 'A', 'B' and 'C'.

Dictated and corrected by me.

S. K. ROY, Judge. 23-2-65.

S. K. ROY, Judge, Seventh Industrial Tribunal. 23-2-65

#### ANNEXURE A

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

in the matter of inlustrial dispute

Between

Electrical Manufacturing Co. Ltd.,

And

Their workmen

#### And

In the matter of an industrial dispute referred for adjudication under Government Order No. 1253-I.R./IR/10L-71/63, dated 26th March 1964, The joint petition on behalf of the Comment. Mazdoor Union representing the complete in Company's Extrusion Works of Office—

Most sespectfully sheweth-

- (1) That under the above order of rela following three issues are referred for the
  - (i) Incentive Bonus Scheme.
  - (ii) Gratuity.
  - (iii) Whether the workers are entitled 1 for 11th March 1963?
- (2) That the Company and E.M.C. I Union on behalf of the workmen have no settled all outstanding issues including issue red for adjudication outside the Tribunal of the settlement is enclosed and matching the settlement is enclosed.
- (3) That there is no other or further disput adjudicated upon by the Tribunal.

In the circumstances stated above at a that the Tribunal will be pleased to make a in terms of the settlement stated above

And for this act of kindness your petitions ever pray.

For the Union:

P. K. Bose, Secretary.

For the (a)
L. C. Bansal, Production Man
S. K. RAY,
Judge, Seventh Industrial It
23-2-65.

#### ANNEXURE 1

#### MEMORANDUM OF SETTLEMENT

Names of the parties: (1) Electrical Mandet Co. Ltd., Extrusion Works, 136 Jessor Road Dum, Calcutta-28, and (2) E.M.C. Mazdox 1 296 Bangur Avenue, Block "B", Calcutta-3

Representing the employers: L. C. Bansal, h tion Manager.

Representing the workmen: P. K. Bose. Set E.M.C. Mazdoor Union.

## I. Incentive Bonus Scheme (Efficiency Revision

1. It is agreed between the parties that the sufficient scope for increased productivity a works and that the productivity of the works whole may be increased by offering suitable to the workmen.

Inc management with a view to encouraging premen to achieve higher productivity and performance agree to distribute an "efficiency in addition amongst all the eligible work." erformance agree at the eligible workmen roll of the works in accordance with the detailed in the following paragraphs.

he total reward that will be available for ne total for the aforesaid purpose in respect of calendar month will be related to the proachieved during the same calendar month he arnounts of rewards that the Company has to pay for various quantum of production endar month.

tis understood that although the Company eed to pay rewards even for quantum of pro-specified in Annexure B such quantum shall e construed as the normal monthly producneveable in this works which are higher and rewards will be payable for such specified ums of production only with a view to etter their performance.

There will be no reward for any production the minimum quantum shown in the aforetruph (Annexure B).

The production figures referred to in sure B will be such production as finally led and passed by the Inspection/Quality Con-Department of the works. Any finished/semied product procured from outside and procesthe works will also not be considered.

For the purpose of distribution of the total d payable for any particular quantum of probe divided into various groups on the basis of basic wages and into various categories on the of their nature of work and a figure of units tward) will be allotted against every such group category (in accordance with the table annexed c and marked C). The value of one unit of rd) for a given month will be calculated by ing the "total reward" payable by the total er of units available to the workmen eligible irticipation in the reward for the given month. workman has not been categorised on the of his nature of work, the management will its category as and when necessary.

The Company will notify the names of the ten to be included in the various categories in Annexure C for the purpose of distributhe reward and such categorisation will be to revision if there will be any change in the re of work carried on by any workman.

The efficiency reward payable in accordance this scheme will be calculated on the monthly but actual payments will be made at such vals as may be notified by the Company from

in the first instance a reward period will pond to each quarter of a calendar year, i.e.;

nuary to March.

ril to June.

y to September.

tober to December.

- 11. The results of performance during any calendar month will be notified within the first fortnight of the next calendar month and payments of reward for any reward period will be made within 10 days from the expiry of the last calendar month of a reward period.
- 12. Workmen's share of contribution to the E.S.I. scheme or to any other statutory scheme will be realised from the efficiency reward amount payable to any individual workman as and when the same will become due.
- 13. No payment of rewards will be made for any calendar month if the production comes below the minimum shown in Annexure B due to lack of orders, shortage of materials or labour, failure or shortage of power or fuel, breakdown of machinery, strikes, lockouts, go-slow, riots, civil commotion, Government conrol or work stoppage or for any reason whatsoever. In such events if workmen have any suggestion to improve production, management may consider the same.
- 14. Work will be carried on in accordance with the instruction of or directions given by the Works Superintendent or any other person authorised by him in this behalf. If there is a difference of opinion on the effect of any change of process the workmen, may, however, bring the matter to the notice of the principal officer of the management whose decision in the matter will be final.
- 15. It is agreed that higher efficiency and performance must be achieved without any deterioration in the quality of workmanship.
- 16. It is agreed that the reward envisaged in this scheme is purely for higher efficiency and better performance and shall not be construed as being in any way connected to or forming part of the workmen's wages or as a condition of service.
- 17. If any workman is found guilty of neglect of work or in similar misconduct during a calendar month and a punishment is inflicted on him in accordance with the provisions of the Standing Orders or Rules of the Company, the workman's actual basic wages to be earned will be worked out and the workman will be classified in the group on the basis of such worked-out wages, for the purpose of efficiency reward.
- 18. It is agreed that the aforesaid efficiency reward scheme will be introduced with effect from January 1965.
- 19. It is also agreed that since the norms in the existing individual incentive bonus schemes are low such schemes will be revised by mutual discussion after six months from the date of this settlement

#### II Gratuity

In view of the present financial conditions of the Company, the Union does not press this demand and it is hereby dropped.

#### IH. Wages for 11th March, 1963

This issue is dropped.

#### IV. Period of operation of the settlement

This Memorandum of Settlement will come into effect immediately and will continue to be in operation and be binding upon the parties hereto until the Bonus Bill becomes an Act or 30th June 1968 whichever is earlier. During the pendency of this settlement the Union shall not raise, cause to be raised or support directly or indirectly or agitate any fresh demand or dispute involving further financial commitment for the Company.

#### V. Submission of joint petitions to the Tribunal

It is agreed by both the parties that the issues of (i) Incentive Bonus Scheme, (ii) Gratuity and (iii) Wages for 11th March 1963 are pending adjudication before the Tribunal on a reference by the Government of West Bengal by their Order of reference

No. 1253-I.R./IR/10L-71/63, dated 260

Whereas the parties to this settlement a parties before the aforesaid Tribunal in the mentioned reference and whereas those so (i) Incentive Bonus Scheme, (ii) Gratuity a Wages for 11th March 1963 have been satisfated and there exists no dispute between the ties on these three issues, the patties hereof that they will immediately file a joint petitoral the aforesaid Tribunal praying of an award in of the parties as per terms of settlement

In witness hereof the parties sign this sets on this day of 11th month of February 1967

P. K. Bosc.

L. C. Ba

## ANNEXURE G Table for distribution of efficiency reward.

Group/C	ategory .	Catetory A, (Production workmen and their Supervisors, Operators, Junior Operators, Direct Machine holper, Foroman, Chargehands connected directly with production).		Category ( All other permanes any who are not covered as A and B, sore, son desputch, time offices, typists, peans, maps security, is
Выче маде			Times, Distinguishin, 1980illiteory.	
Rs.				
35 - 50		 7	5	3
51 75	••	 8	6	4
76 125	••	 9	7	5
126 200		 10	8	tı
201 400		 11	9	7
P. K. Bose	<b>:</b> .			L. C. Bansa

#### ANNEXURE 1

#### MEMORANDUM OF SETTLEMENT

Names of the parties: (1) Electrical Manufacturing, Co. Ltd., Head Office, 136 Jessore Road, Dum Dum, Calcutta-28. (2) E.M.C. Mazdoor Union, 296 Bangur Avenue, Block "B", Calcutta-28.

Representing the employers: L. C. Bansal, Production Manager.

Representing the workmen: P. K. Bose, Secretary, E.M.C. Mazdoor Union.

Short recital of the case: The Management and the Union representing the workmen held series of negotiations with a view to arriving at an amicable settlement on the issues referred for adjudication under order of reference No. 1253-I.R /IR/10L-71/63, dated 26th March 1964. The parties have now come to a settlement outside the Tribunal on the issues as follows:

#### I. Incentive Bonus Scheme (Efficiency Reward)

It is agreed between the parties that efficiency reward is not admissible for the employees of the Head Office of the Company and, therefore, this issue is dropped.

#### II. Gratuity

It is further agreed between the parties to view of the present financial conditions of the uparty, the union does not press this demand is hereby dropped.

#### III. Wages for 11th March 1963

This issue is dropped.

IV.

It is also agreed by both the parties that issues of (1) Incentive Bonus Scheme. (2) Grant and (3) Wages for 11th March 1903 are real adjudication before the Tribunal on a rectant the Government of West Bengal by their edge reference No. 1253-I.R./IR/10L-71/63, date March 1964.

Whereas the parties to this settlement and parties before the aforesaid Tribunal in the mentioned reference and whereas these issue (1) Incentive Bonus Scheme, (2) Gratuit, sall Wages for 11th March 1963 have been salislated settled through this settlement and there could dispute between the parties on these three salts the parties hereto agree that they will immediate

bint petition before the aforesaid Tribunal for an award in favour of the parties as per of this settlement.

niness hereof the parties sign this settlement day of 11th month of February 1965.

lose.

L. C. Bansal.

#### ANNEXURE B

EFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

matter of industrial dispute

#### Between

cal Manufacturing Co. Ltd.,

And

**norkmen** 

#### And

matter of an industrial dispute referred for judication under Government Order No. 1253-R/IR/10L-71/63, dated 26th March 1964.

mazdoor Union representing the workmen yed in Company's Cable Works-

#### respectfully sheweth-

That under the above order of reference the mng three issues are referred for adjudication:

I Incentive Bonus Scheme.

) Gratuity.

Whether the workers are entitled to wages for 11th March 1963?

That the Company and E.M.C. Mazdoor Union thalf of the workmen have voluntarily settled attending issues including issues referred for heating outside the Tribunal. A copy of the ment is enclosed and marked as Annexure 1.

That there is no other or further dispute to be leated upon by the Tribunal.

the circumstances stated above it is prayed that Inbunal will be pleased to make an award in s of the settlement stated above.

ld for this act of kindness your petitioners shall pray.

the Union:
K. Bose,
cretary.

For the Company: L. C. Bansal, Production Manager

S. K. RAY, Judge, Seventh Industrial Tribunal. 23-2-65.

#### ANNEXURE I

#### MEMORANDUM OF SETTLEMENT

Names of the parties: (1) Electrical Manufacturing Co. Ltd., Cable Works, 136 Jessore Road, Dum Dum, Calcutta-28. (2) E. M. C. Mazdoor Union, 296, Bangur Avenue, Block 'B', Calcutta-28.

#### Representing the employers:

#### Representing the workmen:

Short recital of the case: The Management and the Union representing the workmen held series of negotiations with a view to arriving at an amicable settlement on the issues referred for adjudication under order of reference No. 1253-1.R./IR-10L-71/63, dated 26th March 1964. The parties have now come to a settlement outside the Tribunal on the issues as follows:

#### I. Incentive Bonus Scheme (Efficiency Reward)

- 1. It is agreed between the parties that there is sufficient scope for increased productivity in the works and that the productivity of the works as a whole may be increased by offering suitable reward to the workmen.
- 2. The Management with a view to encouraging the workmen to achieve higher productivity and better performance agree to distribute an "Efficiency Reward" in addition amongst all the eligible workmen on the roll of the works in accordance with the Scheme detailed in the following paragraphs.
- 3. The total reward that will be available for distribution for the aforesaid purpose in respect of a given calendar month will be related to the production achieved during the same calendar month and the graphs annexed hereto and marked "C" and "D" show the amounts of rewards that the company has agreed to pay for various quantum of production per calendar month.
- 4. It is understood that although the Company has agreed to pay rewards even for quantum of production specified in Annexures (C and D) such quantum shall never be construed as the normal monthly production achievable in this works which are much higher and that the rewards will be payable for such specified quantum of production only with a view to encouraging the workmen to increase their efficiency and better their performance.
- 5. There will be no reward for any production below the minimum quantum shown in the aforesaid graphs (Annexures C and D). If the target for the production of ground wire, earth wire and guy wire, etc., for any particular calendar month is set at a quantum below the minimum shown in annexure 'D' by the Company in view of lack of raw material and if the workmen produce such low quantum within the planned time the minimum reward for this item as shown in annexure D will be made available for distribution to the workmen.
- 6. The production figures referred to in Annexures C and D will be such production as finally released and passed by the Inspection/quality control department of our works. Any finished/semi-finished product procured from outside and processed in the works will also not be considered.

- 7. For the purpose of distribution of the total rewards payable for any particular quantum of production in respect of a given month, the workmen will be divided into various groups on the basis of their basic wages and into various categories on the basis of their nature of work and a figure of units (of reward) will be allotted against every such group and category (in accordance with the table annexed hereto and marked "E"). The value of one unit of reward for a given month will be calculated by dividing the "total reward" payable by the total number of units available to the workmen eligible for participation in the reward for the given month. If the workman has not been categorised on the basis of the nature of work, the management will decide its category on the basis of the nature of work, the management will decide its category as and when necessary.
- 8. The Company will notify the names of the workmen to be included in the various categories shown in Annexure E for the purpose of distribution of the reward and such categorisation will be subject to revision if there will be any change in the nature of work carried on by any workman.
- 9. The efficiency reward payable in accordance with this scheme will be calculated on the monthly basis but actual payments will be made at such intervals as may be notified by the Company from time to time.
- 10. In the first instance a reward period will correspond to each quarter of a calendar year, i.e.

January to March, April to June, July to September, October to December.

- 11. The results of performance during any calendar month will be notified within the first fortnight of the next calendar month and payments of reward for any reward period will be made within 10 days from the expiry of the last calendar month of a reward period.
- 12. Workmen's share of contribution to the E.S.I. scheme or to any other statutory scheme will be realised from the efficiency reward amount payment to any individual workman as an when the same will become due.
- 13. No payment of rewards will be made for any calendar month if the production comes below the minimum shown in Annexures C and D due to lack of orders, shortage of materials or labour, tailure or shortage of power or fuel, breakdown of machinery, strikes, lockouts, go-slow, riots, civil commotion, Government control or work stoppage or for any reason whatsoever. In such events if workmen have any suggestion to improve production, management may consider the same.
- 14. Work will be carried on in accordance with the instructions of or directions given by the Works Superintendent or any other person authorised by him in this behalf. If there is a difference of opinion on the effect of any change of process the workmen

- may, however, bring the matter to the notice principal officer of the management whose in the matter will be final.
- 15. It is agreed that higher efficiency a formance must be achieved without any tion in the quality of workmanship.
- 16. It is agreed that the reward envisaged scheme is purely for higher efficiency and performance and shall not be construed as a any way connected to or forming part of the men's wages or as a condition of service
- 17. If any workman is found guilty of net, work or in similar misconduct during a a month and a punishment is inflicted on a accordance with the provisions of the accordance with the provisions of the accordance with the Company, the name actual basic wages to be earned be worked the workmen will be classified in the group basis of such worked-out wages, for the purp efficiency reward.
- 18. It is agreed that the aforesaid & reward scheme will be introduced with offer January 1965.
- 19. It is also agreed that since the norm: existing individual incentive bonus scheme a such schemes will be revised by mutual use after six months from the date of this setting

#### II. Gratuity

In view of the present financial conditions Company, the Union does not press this as and it is hereby dropped.

#### III. Wages for 11th March 1963

This issue is dropped.

#### IV. Period of operation of the settlement

This Memorandum of Settlement will come effect immediately and will continue to be in 0 tion and be binding upon the parties hereto the Bonus Bill becomes an Act or 30th Sectle 1968 whichever is earlier. During the pendent this settlement the Union shall not raise. The be raised or support directly or indirectly or any fresh demand or dispute involving in financial commitment for the Company

### V. Submission of joint petitions to the Trible

It is agreed by both the parties that the low (i) Incentive Bonus Scheme, (ii) Gratuit and Wages for 11th March 1963, are pending across tion before the Tribunal on a reference k Government of West Bengal by their freedom (but the control of the

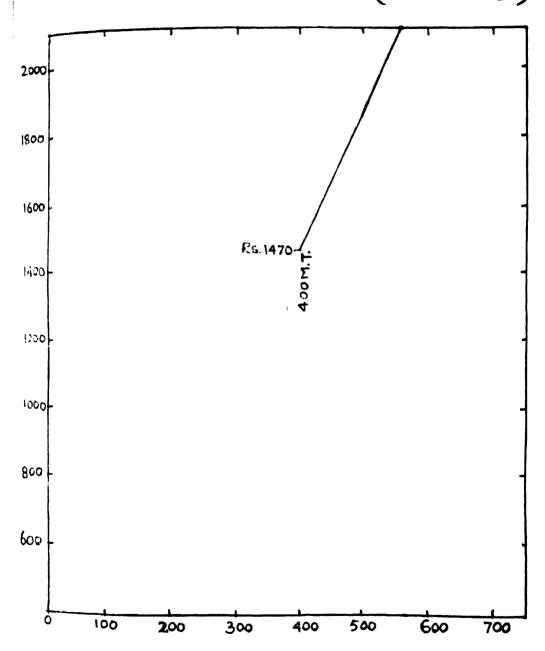
whereas the parties to this settlement are a parties before the aforesaid Tribunal in the same mentioned reference and whereas those results (i) Incentive Bonus Scheme, (ii) Gratuity and it was a ways for 11th March 1963 have been satisfaction.

ind there exists no dispute between the reference three issues, the parties hereto agree will immediately file a joint petition before result Tribunal praying for an award in

favour of the parties as per terms of settlement.

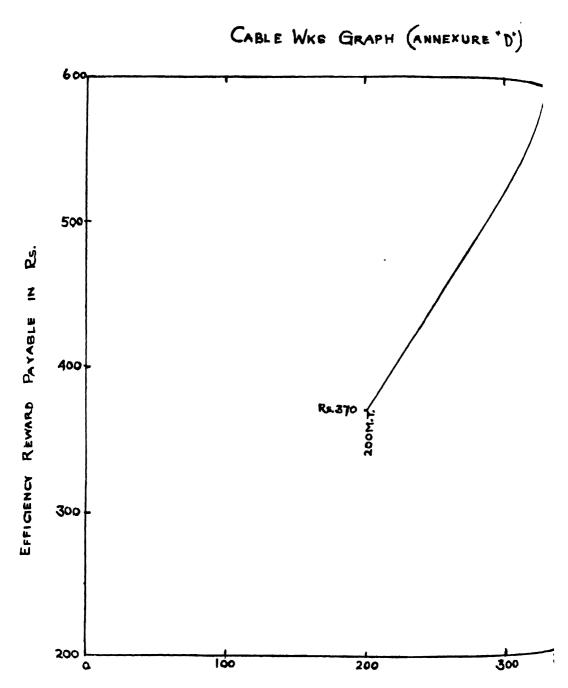
In witness hereof the parties sign this settlement on this day of 11th February 1965.

## CABLE WKS - GRAPH (ANNEXURE - "C")



Monthly Production of ACSR, AAC & OTHER ALUMINIUM AND ALUMINIUM ALOY WIRE - PRODUCTS (FINALLY RELEASED)

IN M.TON. MATERIAL



MONTHLY PRODUCTION OF GROUND WIRE, EARTH WIRE, GUY WIRE, etc. etc. (FINALLY RELEASED MATERIAL) IN M.TON.

#### AMMEXURE E

### Table for distribution of edicionary reward

Catetory A. (Preduction workmen and their Supervisors, Operators, Junior Operators, Direct Machine pers, Foreman, Chargehands connected directly with production).

Category B. tenance, Inspection, Maintenance, Laboratory, Quality control, tosting, manual permanent workman other than those covered under Category A, Tool Room including Super-visors, Draughtsman, Estimators.

6

8

Category C. All other permanent workmen who are not covered under A and B, stores, accounts,
Despatch, Time office, Stones,
Typists, Poors, Sweepers,
Security, etc.

3

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W		• •	
<b>.</b>			11

#### ANNEXURE C

FORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of industrial dispute Between Electrical Manufacturing Co. Ltd.

#### And Their workmen And

matter of an industrial dispute referred for idication under Government Order No. 1253-IR-10L-71-63, dated 26th March 1964.

oint petition on behalf of the Company and Mazdoor Union representing the workmen d in Company's Casting Works--

#### spectfully sheweth-

hat under the above order of reference the g three issues are referred for adjudication: Incentive Bonus Scheme.

#### Gratuity.

Whether the workers are entitled to wages for 11th March 1963?

hat the Company and E. M. C. Mazdoor on behalf of the workmen have voluntarily all outstanding issues including issues referadjudication outside the Tribunal. A copy settlement is enclosed and marked as

hat there is no other or further dispute to be ited upon by the Tribunal.

circumstances stated above it is prayed that bunal will be pleased to make an award in the settlement stated above.

for this act of kindness your petitioners shall

Union: ose, Secretary.

> For the Company: L. C. Bansal, Production Manager.

S. K. RAY, Judge, Seventh Industrial Tribunal. 23-2-65.

## ANNEXURE 1 MEMORANDUM OF SETTLEMENT

Names of the parties: (1) Electrical Manufacturing Co. Ltd., Casting Works, 137B Jessore Road, Dum, Dum, Calcutta-28. (2) E. M. C. Mazdoor Union, 296 Bangur Avenue, Block "B", Calcutta-28.

Representing the employers: L. C. Bansal, Production Manager.

Representing the workmen: P. K. Bose, Secretary, E. M. C. Mazdoor Union.

Short recital of the case: The Management and the Union representing the workmen held series of negotiations with a view to arriving at an amicable settlement on the issues referred for adjudication under order of reference No. 1253-I.R./IR-10L-71/ 63. dated 26th March 1964. The parties have now Tribunal on the come to a settlement outside the issues as follows:

## I. Incentive Bonus Scheme (Efficiency Reward)

- 1. It is agreed between the parties that there is sufficient scope for increased productivity in the works and that the productivity of the works as a whole may be increased by offering suitable reward to the workmen.
- The management with a view to encouraging the workmen to achieve higher productivity and better persormance agree to distribute an "Efficiency Reward" in addition amongst all the eligible workmen on the roll of the works in accordance with the Scheme detailed in the following paragraphs:
- 3. The total reward that will be available for distribution for the aforesaid purpose in respect of a given calendar month will be related to the production achieved during the same calendar month and the graphs annexed hereto and marked "C" and "B" show the amounts of rewards that the Company has agreed to pay for various quantum of production per calendar month.
- 4. It is understood that although the Company has agreed to pay rewards even for quantum of production specified in Annexures (C and D) such quantum shall never be construed as the normal monthly production achievable in this works which are higher and that the rewards will be payable for such specified quantum of production only with view to encouraging the workmen to increase their efficiency and better their performance.

- 5. There will be no reward for any production below the minimum quantums shown in the aforesaid graphs (Annexures C and D). If the target for the production of Billets for any particular calendar month is set at a quantum below the minimum shown in Annexure D by the Company in view of lack of raw material and if the workmen produce such low quantum within the planned time the minimum reward for this item as shown in Annexure 'D' will be made available for distribution to the workmen.
- 6. The production figures referred to in Annexures C and D will be such production as finally released and passed by the Inspection/Quality Control Department of the works. Any finished/semi-finished product procured from outside and processed in the works will also not be considered.
- 7. For the purpose of distribution of the total reward payable for any particular quantum of production in respect of a given month, the workmen will be divided into various groups on the basis of their basic wages and into various categories on the basis of their nature of work and a figure of units (of reward) will be allotted against every such group and category (in accordance with the table annexed hereto and marked "E"). The value of one unit of reward for a given month will be calculated by dividing the "total reward" payable by the total number of units available to the workmen eligible for participation in the reward for the given month. If any workman has not been categorised on the basis of his nature of work, the management will decide its category as and when necessary.
- 8. The Company will notify the names of the workmen to be included in the various categories shown in Annexure E for the purpose of distribution of the reward and such categorisation will be subject to revision if there will be any change in the nature of work carried on by any workmen.
- 9. The efficiency reward payable in accordance with the scheme will be calculated on the monthly basis but actual payments will be made at such intervals as may be notified by the Company from time to time.
- 10. In the first instance a reward period will correspond to each quarter of a calendar year, i.e.

January to March.

April to June.

July to September.

October to December.

- 11. The results of performance during any calendar month will be notified within the first fortnight of the next calendar month and payments of reward for any reward period will be made within 10 days from the expiry of the last calendar month of a reward period.
- 12. Workmen's share of contribution to the E.S.I. scheme or to any other statutory scheme will be realised from the efficiency reward amount payable to any individual workman as and when the same will become due.
- 13. No payment of rewards will be made for any calendar month if the production comes below the minimum shown in Annexures C and D due to lack of orders, shortage of materials or labour, failure or shortage of power or fuel, breakdown of machinery, trikes, lockouts, go-slow, riots, civil commotion,

- Government control or work stoppage or i reason whatsoever. In such events if have any suggestion to improve management may consider the same.
- 14. Works will be carried on in accordant the instructions of or directions given by the Superintendents or any other person authorism in this behalf. If there is a different opinion on the effect of any change or proposed workmen may, however, bring the matter notice of the principal officer of the man whose decision in the matter will be final
- 15. It is agreed that higher efficiency a formance must be achieved without any detail tion in the quality of workmanship.
- 16. It is agreed that the reward envisaged scheme is purely for higher efficiency and performance and shall not be construed as he any way connected to or forming part of the men's wages or as a condition of service.
- 17. If any workman is found guilty of any work or in similar misconduct during 4 d month and a punishment is inflicted on 1 accordance with the provisions of the Secondary of the Company, the Workman will be classified in the goal the basis of such worked-out wages, for the professionary of efficiency reward.
- 18. It is agreed that the aforesaid reward scheme will be introduced with effect January 1965.
- 19. It is also agreed that since the norms is existing individual incentive bonus schemes as such schemes will be revised by mutual disc after six months from the date of this settler

#### II. Gratuity

In view of the present financial conditions: Company, the Union does not press this & and it is hereby dropped.

## III. Wages for 11th March 1963

This issue is dropped.

## IV. Period of operation of the settlement

This Memorandum of Settlement will come effect immediately and will continue to be in a tion and binding upon the parties hereto will be be be a settlement the Union shall not raise, cause in the company of the pendency of

# V. Submission of joint petitions to the Tribus

It is agreed by both the parties that the issolid incentive Bonus Scheme, (ii) Gratuity and Wages for 11th March 1963 are pending the tion before the Tribunal on a reference by Government of West Bengal by their Order reference No. 1252-I.R./IR/10L-71/63, dated. March 1964.

Whereas the parties to this settlement parties before the aforesaid Tribunal in the mentioned reference and whereas these is a first the settlement of the s

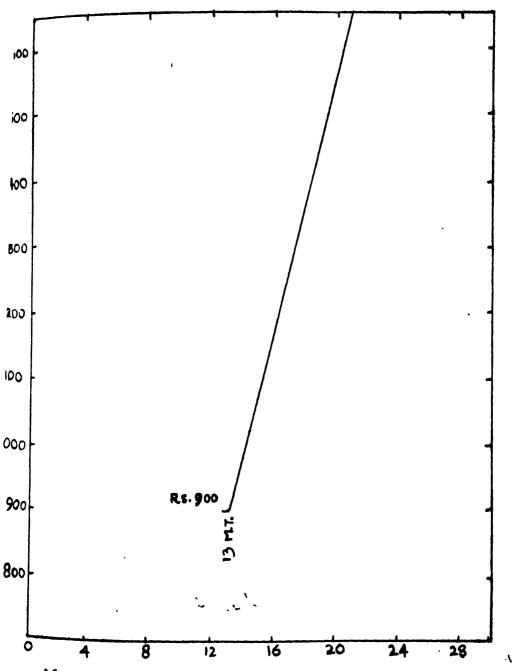
11th March 1963, have been satisfacted and there exists an dispute between son these three issues, the parties hereto they will immediately file a joint petition aforesaid Tribunal praying for an award of the parties as per terms of settlement.

In witness hereof the parties sign this settlement on this 11th day of February 1965.

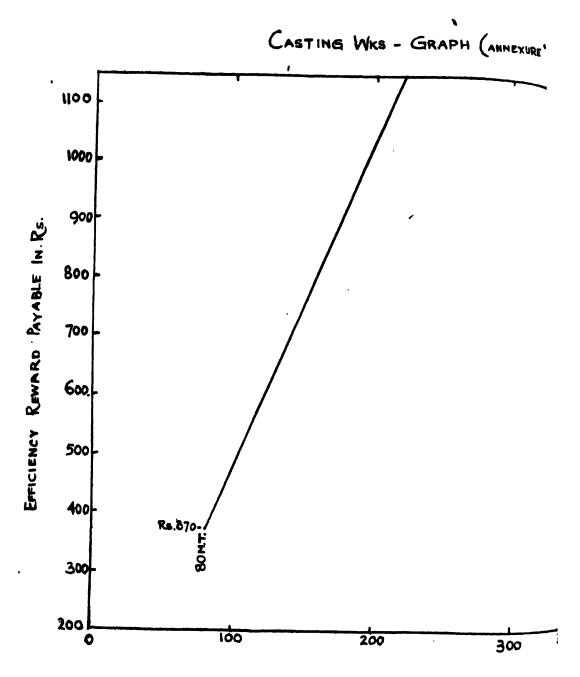
P. K. Bose.

L. C. Bansal.

CASTING WKS. GRAPH (ANNEXURE - C')



Monthly production of (Finally Released Material). In M.TON.



MONTHLY RODUCTION OF BILLETS . IN M.T. (FINALLY RELEASED MATERIAL)

#### ANNEXURE E

# Table for distribution of efficiency reward

pulp Category.

Category A.

(Fridaction workmen and their Supervieure, Operators, Junior Operators, Direct Machine helpers, Foreman, Chargehands connected directly with production.)

Category B.

Maintenance, Inspection,
Laboratory, Quality control
testing, manual permanent
workman other than those
covered under Category A.
Tool Room including Supervisors, Draughtsman, Estimators

Category C.
All other permanent workmen who are not covered under A and B will stores accounts, Despatch, Time office, Stenos, Typists, Poons, Sweepers, Security, etc., etc.

•			
 	7	5	3
	8	6	4
	9	7	5
 	10	8	6
	11	9	7

L. C. BANSAL,

By order of the Governor,

S. C. MUKHERJEE, Asst. Secy.

JOSE.

1057-I.R./IR./4L-18(B)/64.—12th March 1965. breas under the Government of West Bengal, in Department, Order No. 4602-I.R./IR./4L-164, dated the 3rd October 1964, the industrial the between Messrs. River Steam Navigation Co. 4 Fairlie Place, Calcutta-1, and their workmen mented by Paschim Bengal Mazdoor Congress, im Rashmoni Road, Calcutta-13, regarding the

in Rashmoni Road, Calcutta-13, regarding the mentioned in the said order being matters led in the second and the third schedules to dustrial Disputes Act, 1947 (XIV of 1947), was ed for adjudication to the Fifth Industrial bal;

d whereas the said Fifth Industrial Tribunal abmitted to the State Government its award on aid industrial dispute;

m. therefore, in pursuance of the provisions of m 17 of the Industrial Disputes Act, 1947 (XIV 47), the Governor is pleased hereby to publish aid award as shown in the annexure hereto.

#### **ANNEXURE**

he matter of an industrial dispute existing between Messrs. River Steam Navigation Co. Ltd., 4 Fairlie Place, Calcutta-I, and their worknen represented by Paschim Bengal Mazdoor Congress. 7B Rani Rashmoni Road, Calcutta-13. Case No. 302 of 1964.)

RE THE FIFTH INDUSTRIAL TRIBUNAL.
WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal

If for the Company: Shri N. K. Raha. Advocate of Messrs. Orr Dignam & Co..

nt for the workmen; The concerned work-

This industrial dispute between Messrs. River Steam Navigation Co. Ltd. and their workmen has been referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government Order No. 4602-I.R./IR/4L-18(B)/64, dated the 3rd October 1964, for adjudication upon the following issues:

- (1) Whether Shri Mauji Singh is entitled to anv compensation for losing officiating chances to work as a Tindal on account of his transfer for the period from 21st May 1960 to 11th December 1963? If so, what should be the amount of such compensation? Is he entitled to promotion to the post of a Tindal?
- (2) Whether the transfer of Shri Dwarka Singh from Jagannath Ghat to Jetty No. 4 is justified? To what relief, if any, is he entitled?

After receipt of the reference from the Government on 7th October 1964, usual notices were issued to the parties concerned fixing 19th November 1964 for their appearance and filing of the written statement by the Union. The Union filed its written statement on 7th December 1964, but no written statement was filed by the Company although several adjournments were taken by it for the purpose. On 25th February 1965 the parties filed a joint petition of compromise stating therein that the dispute between them had been amicably settled on terms set forth in the petition of compromise and prayed that an award might be passed accordingly. The two workmen who are concerned in the dispute have been identified by the Advocate on behalf of the Company, and they have stated that there had been an amicable settlement of the dispute with the Company. The terms of compromise appear to be fair and reasonable, and I am satisfied that there has been a bona fide settlement of the dispute between the parties, and there is no subsisting dispute between them for adjudication. As the two works men who are interested in the dispute have amicably settled their dispute with the Company, I accept the petition of compromise and pass a "no dispute"

award in terms of the joint petition of compromise. The petition of compromise do form part of the award as Annexure "A."

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 27-2-65.

#### ANNEXURE "A"

#### BEFORE THE FIFTH INDUSTRIAL TRIBUNAL

In the matter of an industrial dispute covered by the West Bengal Government's Order of Reference No. 4602-I.R./IR/3&-18(B)/64, dated the 3rd October 1964

#### And

In the matter of River Steam Navigation Co. Ltd. (hereinafter referred to as the Company), 4 Fairlie Place, Calcutta

#### And

Their workmen represented by Paschim Banga Mazdoor Congress

The humble joint petition of the Company and Shri Mauji Singh and Shri Dwarka Singh most respectfully sheweth—

Shri Mauji Singh and Shri Dwarka Singh in respect of whom the above dispute has been referred to this Hon'ble Industrial Tribunal and the Company have mutually settled the above dispute in terms of the following:

- Shri Mauji Singh was promoted as a Tindal with effect from 1st February 1965. He shall not be entitled to any wages or compensation in addition and he has no other claim against the Company.
- Shri Dwarka Singh has withdrawn from the above dispute and he has no claim against the Company.

It is therefore prayed that the above dispute be disposed of in terms of the settlement reached as aforesaid and an award be made accordingly.

Illegible.
For and on behalf of
River Steam Navigation Co. Ltd.
25-2-65.

- 1. Mauji Singh.
- 2. Dwarka Singh (in Hindi).

Identified by me and

signed in my presence.

N. K. Raha, Advocate. 25-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1059-I.R./IR/11L-374/64.—12th Man—Whereas under the Government of West Labour Department, Order No. 6229-I.R. 374/64, dated the 16th December 1964, a trial dispute between Messrs. Desai Agand Canning Street, Calcutta-1, and their represented by Optical Workers And Calcutta, 19/2A Pitambar Ghatak Lane, Calcutta, 19/2A Pitambar Ghat

And whereas the said Third Industrial has submitted to the State Government its at the said industrial dispute;

Now, therefore, in pursuance of the promisection 17 of the Industrial Disputes Act, M of 1947), the Governor is pleased hereby to the said award as shown in the annexure in

### ANNEXURE

In the matter of an industrial dispute Messrs. Desai Agencies, 58/3 Cannug Calcutta-1, and their workmen represent Optical Workers' Association, Calcutta-Pitambar Ghatak Lane, Calcutta-27. under G.O. No. 6629-I.R./IR 11L-374/64 the 16th December 1964. (Case No. 361/64.)

BEFORE THE THIRD INDUSTRIAL TRIM
WEST BENGAL

#### Present:

Shri J. N. MANDAL, Judge

Appearances:

Present for the Company: Shri J. R. Jain, I Adviser.

Present for the Union: Shri S. N. Ray Chow President.

#### AWARD

By Order No. 6629-I.R./IR/11L-374/64, das 16th December 1964, the Government of Bengal, in the Labour Department, referred 1 section 10 of the Industrial Disputes Act, 1% industrial dispute between Messrs. Desa: April 18/3 Canning Street, Calcutta-1, and their und represented by Optical Workers' Association, I Pitambar Ghatak Lane, Calcutta-27, regarding matter specified in the schedule, to the Third I trial Tribunal, constituted under section 7A d Industrial Disputes Act, by notification Na I.R./IR/3A/2/57, dated the 11th March 1956 adjudication.

#### Issues

- (1) Basic Wages.
- (2) Dearness allowance.
- (3) Leave and holidays.
- (4) Retiring benefits.

ther the management is justified in refusment to the workers moted below? To if any, are they canting?

ri Ali Ahmed.

ri Asrof Ali.

n Abdul Hamid.

ri Dulai Chakraborty.

ri Ramendra Roy.

a reference under section 10 of the Indusutes Act, 1947, of an industrial dispute between Messrs. Desai Agencies, 58/3 kreet, Calcutta-1 (hereinafter be referred to mpany), and their workmen represented by Workers' Association, 19/2A Pitambar ane, Calcutta-27 (hereinafter be referred to nion), for adjudication thereof.

iately after receipt of the reference from the ent of West Bengal, notices were issued to parties who entered appearances and the filed written statement and before the did file any, the disputes under reference 1 amicably settled between the parties. 15 of settlements were embodied in a Memoof Settlement signed by the Representatives arties on 25th February 1965. Both parties we this Tribunal on 1st March 1965 a joint with a prayer for making an award in terms fid settlements.

e perused the Memorandum of Settlement sidered the terms agreed upon. The said the voluntary settlement of all the existing appear to be fair and reasonable. So I tem and pass an award on compromise in the settlements contained in the Memolof Settlement which do form a part of the mise award as annexure thereto. The joint will also form another annexure to the mise award.

ited and corrected by me.

J. N. MANDAL, Judge. 4-3-65.

> JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 4-3-65.

WEST BENGAL TRIBUNAL,

In the matter of an industrial dispute

#### Between

ssrs. Desai Agencies, 58/3 Canning Street, Calcutta

#### And

workmen represented by Optical Workers' Association, Calcutta

matter of Government of West Bengal Order a. 6929-I.R., dated the 16th December 1964.

The humble joint petition of the parties abovenamed most respectfully sheweth—

- 1. That the parties to the above dispute have amicably and out of Court settled their dispute under the present order of reference.
- 2. That the terms of settlement are enclosed and marked Annexure "A".

It is therefore prayed that this Hon'ble Tribunal be pleased to pass an award in terms of the said settlement.

For the Company: Mansukhlal Desai.

And for this act of your kindness your petitioners as in duty bound shall ever pray.

For workmen: S. N. Roy Chowdhury, President. 25-2-65.

J. N. MANDAL, Judge, Third Industrial Tribunal \* 4-3-65.

# MEMORANDUM OF SETTLEMENT ANNEXURE "A"

Names of the parties: Messrs. Desai Agencies, 58/3 Canning Street, Calcutta-1, and their workmen represented by Optical Workers' Association, 19/2A Pitambar Ghatak Lane, Calcutta-27.

Representing employer: Shri Mansukhlal Desai, Proprietor.

Representing workmen: Shri S. N. Roy Chowdhury, President.

Short recital of the case: The dispute arose over the placement of charter of demands pertaining to basic wages, D.A., leave and holidays, etc., and a dispute also arose over the alleged refusal of employment to Sarvasri Ali Ahmed, Abdul Hamid, Asraf Ali, Dulal Chakrovorty and Ramendra Roy. These issues were referred for adjudication under Government of West Bengal Order No. 6629-I.R., dated the 16th December 1964, and is so pending before the Third Industrial Tribunal, West Bengal. On due negotiations between the parties the disputes in question have been settled amicably and out of Court on the terms hereunder:

Terms of settlement: 1. That it is agreed that the privilege leave will be regulated in accordance with the Factories Act, 1948.

- 2. That it is agreed that the sick leave will be regulated and governed as per the Employees' Insurance Act, 1948.
- 3. That it is agreed that the management shall grant 14 days Festival Holidays with pay (including national festivals) in a year. The days on which such festival holidays will fail shall be determined by the management in consultation with the workmen at the beginning of each year. The workmen who are absent on the day preceding and day succeeding such holidays shall not be entitled to such holiday pay.

4. That it is agreed that the workmen will be paid gratuity at the following rate and conditions:

Workmen retiring or voluntarily leaving the services of the Company or whose services are terminated by the Company otherwise than the account of misconduct shall after they so retire or leave or are terminated on working continuously for eight years of service with this Company, be paid a gratuity at the rate of 12 days per completed continuous year of service at the salary last drawn by him at the time of such payment.

- 5. That it is agreed that the minimum wages in this establishment will be Rs. 50 (rupees fifty only) per month. This will be a consolidated wage (i.e., inclusive of basic and D.A.). That it is agreed that the following grade will be fixed for the workmen:
  - (a) Workmen getting Rs. 50 to Rs. 70 will be granted Rs. 2 per month per year.
  - (b) Workmen getting Rs. 71 to Rs. 100 per month will be granted Rs. 3 per month per year.
  - (c) Workmen drawing above Rs. 100 will be granted increment of Rs. 4 per month per year. The increment will commence from 1st March every year.
- 6. That the management agrees to reinstate Sarvasri (1) Abdul Hamid, (2) Asraf Ali, (3) Dulal Chakraborty, (4) Ramendra Roy and the period of their idleness will be treated as leave without pay.
- 7. That it is agreed that the abovenamed workmen will be paid a token payment equivalent to 12 days wages without forming any precedent for future and in full and final settlement of all their claims for idle period.
- 8. That 15 days' time will be allowed for resumption of work by them and anybody not reporting for duty within the above period shall be deemed to have left the services of their own accord.
- 9. That it is agreed that this settlement shall be binding for a period of two years.
- 10. That this settlement will be full and final settlement of the dispute pending before the said Tribunal and a prayer be made before him to pass his award in terms of this settlement.

Signature of the employers'

representatives:

Mansukhlal Desai.

J. R. Jain, Labour Adviser. 25-2-65.

Signature of the workmen's representative:
S. N. Roy Choudhury.
25-2-65.

J. N. MANDAL, Judge, Third Industrial Tribunal 4-3-65.

By order of the Governor. S. C. MUKHERJEE, Asst. Secy.

No. 1062-LR./IR/15L-3/64.—12th Me Whereas under the Government of Whereas under the Government of Whereas under the Government of Whereas under the Inch Policy of the Labour Department, Order No. 115L-3/64, dated the 19th March 1964, the disputes between (1) Messrs. Ram Krish Mill, P56/1 Strand Road, Calcuta-6, Bhadrakali Oil Mill (P) Ltd., 67/39 the (Kulpighat), Calcutta-6, (3) Messrs. An Mills, 37/1 Canal West Road, Calcutta-6, (6) Messrs. Sree Durga Pure Oil Mill, 67/44 Strand the Calcutta-6, (5) Messrs. Sree Durga Pure 67/44 Strand Road, Calcutta-6, (6) Messrs. Sree Durga Pure Oil Mills, 57/41 Strand Road, Calcutta-6, (6) Messrs. In Joy Bhattacharjee Lane, Calcutta-1, the issue mentioned in the said order, being specified in the Third Schedule to the Disputes Act, 1947 (XIV of 1947), was at the Fifth Industrial Tribunal for adjudical contents.

And whereas during the pendency of a before the said Industrial Tribunal & Yadav, a workman of Messrs. Bhadrakai (P) Ltd., made a complaint in writing to Industrial Tribunal against the said Compaing that the said Company had dismissed workman concerned in such dispute;

And whereas in exercise of the powers by section 33A of the Industrial Disputs (XIV of 1947), the said Industrial Tribu adjudicated upon the said complaint and its award to the State Government;

Now, therefore, in pursuance of the prosection 17 of the Industrial Disputes Act, if of 1947), the Governor is pleased hereby to the said award as shown in the annexure to

#### **ANNEXURE**

In the matter of an application under sett of the Industrial Disputes Act, 1947, one Santa Yadav (C/o Shr & Bhattacharya, 1 Joy Bhattacharya Calcutta-3), an employee of Messrs & Oil Mill (P) Ltd., 67/39 Strand Road, Giagainst the aforesaid Company. (Case of 1964, under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRUE
WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth lader Tribunal.

Present for the Company: Shri A. Sarkar, M

Present for the workman: Shri Panchana! charjee, an officer of the Union.

This is an application under section 33A Industrial Disputes Act, 1947, by one Santi a workman of Messrs. Bhadrakali Oil Mill alleging contravention of section 33 of the Disputes Act by the Company.

made under G.O. No. 1206-I.R./IR/dated 19th March 1964.

e of the petitioner, in short, is that on 1964 he reported for duty, but he was told been dismissed from the Company's le claims reinstatement and also full the period of non-employment.

of the application was duly served on the arty, and written statement was filed by several adjournments the case was fixed 8 on 23rd February 1965. The representate Company was present on that date but man was absent, and Shri Panchanan rice, who appeared on his behalf submitted ould not contact the workman and has no as to proceed with the case. It appears petitioner is not keen to proceed with the 1, and the dispute, if any, between the to be deemed to be non-existent. There subsisting dispute between the parties and, 1, I make a "no dispute" award in the case.

my award.

d and corrected by me.

JKHERJI, Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 27-2-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

16-I.R./IR/10L-63/60.—16th March 1965.—
under the Government of West Bengal,
Department, Order No. 1992-I.R./IR/
© dated the 3rd May 1960, read with its
dum No. 2660-I.R./IR/10L-63/60, dated
lav 1960, the industrial dispute between
Dhur Tin Factory, I Sarat Chandra Dhur
Baranagore, Calcutta, and their workmen
led by Dhur Tin Factory Workers' Union,
hattacharya Lane, Calcutta-3, regarding the
mitioned in the said order, being a matter
in the Third Schedule to the Industrial
Act, 1947 (XIV of 1947), was referred to
d Industrial Tribunal for adjudication;

whereas during the pendency of proceedings the said Industrial Tribunal, Shri Sudhir Mondal and 67 others, workmen of the said iy, made a complaint in writing to the said al Tribunal against the said Company allegthe said Company had altered, to the prefite said workmen, the conditions of service to them immediately before the commence of the said proceedings;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act. 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an application filed by Shri Sudhir Kumar Mondal and 67 others under section 33A against their common employer Messrs. Dhur Tin Factory, 1 Sarat Chandra Dhur Road, Calcutta-36, in connection with G.O. No. 1992-I.R., dated 3rd May 1960. (Case No. 265/60, under section 33A.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge.

#### AWARD

This is an application under section 33A of the Industrial Disputes Act, filed by Shri Sudhir Kumar Mandal and 67 others, who were said to be workmen of the opposite party Messrs. Dhur Tin Factory, complaining of contravention of section 33 of the Industrial Disputes Act, 1947.

Their case is that the payment of Puja Bonus is a condition of service but the opposite party has not paid any Puja Bonus for the year 1960. The O.P. by its conduct of failure of payment of Puja Bonus to the workmen, has altered the conditions of service applicable to the workmen and that breach of condition of service has been made without obtaining the express permission of the Tribunal.

The Company O.P. did not appear. The applicants also did not take any step whatsoever since after the filing of the application. There is no material on the record to establish the alleged complaint or to prove that payment of Puja Bonus was a condition of service. Long time has elapsed. It is no use to drag the case any further. So I dismiss the application for default and for want of proper prosecution.

Dictated and corrected by me.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal.

The 6th March 1965.

By order of the Governor, S. C. MUKHERJEE, Aset. Secy.

No. 1076-LR./IR/10L-149/64.—15th March 1965.— Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962 (hereinafter referred to as the said Order), read with its Corrigenda Nos. 395-I.R./IR/10L-97/62, dated the 17th June 1963, 3807-I.R./IR/10L-97/62, dated the 10th September 1963, and 4596-I.R./IR/10L-97/62, dated the 11th November 1963, and this Department Orders Nos. 9-I.R./IR/10L-97(A)/62, dated the 2nd January 1963, 1311-I.R.IR/10L-97(A)/62, dated the 26th March 1963, read with its Corrigendum No. 4387-I.R./IR/10L-97(A)/62, dated the 16th No. October 1963, and this Department Orders Nos. 2045-I.R./IR/10L-97(A)/62, dated the 21st May 1963, 3987-I.R./IR/10L-97(A)/62, dated the 20th September 1963, 4388-I.R./IR/10L-97(A)/62, dated the 16th October 1963, 166-I.R./IR/10L-97(A)/62, dated the 21st January 1964, 1826-I.R./IR/10L-97(A)/62, dated the 18th May 1964, 21st January he 14th May 1964, 2174-I.R./IR/10L-97(A)/62, dated the 12th June 1964, 2175-I.R./IR/10L-97(A)/62, dated the 12th June 1964, 3230-I-R./IR/10L-97(A)/62, dated the 27th July 1964, and 3503-I.R./IR/10L-97(A)/62, dated the 13th August 1964, the disputes between the employers of the engineering establishments mentioned in the list I attached to the said Order and represented either by themselves or by the organisations mentioned in the list II attached to the said Order, on the one hand, and their workmen represented by the Trade Unions mentioned in the list III attached to the said Order, on the other, regarding the issues mentioned in the said Order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), were referred for adjudication to the Seventh Industrial Tribunal:

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the industrial dispute between Messrs. Bombay Safe & Steel Works, one of the companies mentioned in the list I attached to the said Order, and their workmen;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNEXURE

In the matter of industrial disputes existing or apprehended in the engineering industry in West Bengal between the engineering establishments mentioned in list I attached to the Order of Reference and represented either by themselves or by the Organisations named in list II attached to the Order of Reference, on the one hand, and their workmen represented by the Trade Unions mentioned in the list III attached to the Order of Reference on the other and in the matter of Messrs. Bombay Safe (serial No. 622) and their workmen. (Case No. III-126/62.)

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.
For the Union: Shri S. Banerjee of Trade Union No. 3 of list III of the Order of Reference.
For the Company: Shri A. K. Sarkar, Advocate.

#### AWARD

The establishment of this Company is within the Omnibus Reference No. 3577, 6th August 1962, under serial No. 622 7 referred for adjudication are as follows:

- 1. Wages.
- 2. Holidays and leave—Festival holidaleave, casual leave and privilege in

The Company claims a "no dispute" and basis of a joint petition filed by the Compits workmen on 18th July 1964. The grand bona fides of the application is challeng the general Unions of list III, particularly by Union No. 3 of list III. In these circumstant application must be proved to be bona genuine.

The parties were given opportunity to evidence. The workmen of the Compa examined in support of the petition and the cross-examined by the representative of the Bengal Engineering Workers' Union. This did not produce any worker of the Company against the petition. There is no reason testimonics of the two witnesses, who has that at present there is no dispute between I pany and the workmen at all, should not be in the absence of any contrary evidence. witnesses have also testified that the pen been signed by almost all the workmen of the There is no evidence before the Tak prove that there is any dispute between the ( and any appreciable number of its workmen issues under adjudication in the present ca to make it an industrial dispute. On the considerations, I accept the evidence of the witnesses and hold that really there is no in dispute between the Company and its work the two issues covered by the present refers so there should be a "no dispute" award is of this establishment.

Accordingly, I make a "no dispute" a respect of this establishment and in the way establishment goes out of the present adjudit

S. K. RAY. Judge, Seventh Industrial II 3-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. \$

No. 1077-I.R./IR/10L-149/64.—15th March Whereas under the Government of West Labour Department, Order No. 3537-I.R. 197/62, dated the 6th August 1962 (her referred to as the said Order), read the Corrigenda Nos. 395-I.R./IR/10L-97/62, and 17th June 1963, 3807-I.R./IR/10L-97/62, and 4596-I.R./IR/164.

11th November 1963, and this Department Nos. 9-1.R. IR/10L-97(A)/62, dated the 2nd 1963, 1311-I.R./IR/101-97(A)/62, dated the uch 1963, read with its Corrigendum 7-J.R./1R/10L-97(A)/62, dated the 16th 1363, and this Department Orders Nos. 2045-10L-97(A)/62, dated the 21st May 1963, IR IOL-97(A)/62, dated the 20th September B88-I.R./IR 10L-97(A)/62, dated the 16th 1963, 166-I.R./IR/10L-97(A)/62, dated the mary 1964, 1826-I.R./IR/10L-97(A)/62, dated May 1964, 2174-I.R./IR/10L-97(A)/62, dated h June 1964, 2175-I.R./IR/10L-97(A)/62, 12th June 1964, 3230-I.R./IR/10L-97(A)/62, hh July 1964, and 3503-I.R./IR/10L-97(A)/62, e 13th August 1964, the disputes between slovers of the engineering establishments sed in the list I attached to the said Order resented either by themselves or by the tions mentioned in the list II attached to the der, on the one hand, and their workmen ted by the Trade Unions mentioned in the attached to the said Order, on the other, g the issues mentioned in the said Order matters specified in the third schedule to the ial Disputes Act, 1947 (XIV of 1947), were I for adjudication to the Seventh Inudstrial ł;

whereas the said Seventh Industrial Tribunal pmitted to State Government its award on the rial dispute between Messrs. Capstan Wire pts (P) Ltd., one of the Companies mentioned list I attached to the said order, and their en;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV 7), the Governor is pleased hereby to publish d award as shown in the annexure hereto.

#### **ANNEXURE**

matter of industrial disputes existing or prehended in the engineering industry in West ingal between the engineering establishments intioned in list I attached to the Order of elerence and represented either by themselves by the Organisations named in the list II stached to the Order of Reference, on the one and, and their workmen represented by the rade Unions mentioned in the list III attached to the Order of Reference on the other and the matter of the disputes between Messrs.

Capstan Wire Products (P) Ltd. (serial No. 163) and their workmen. (Case No. III—126/62.)

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal. For the Union: Shri N. D. Srimani, Advocate. For the Company: Shri K. P. Mookerjee, Counsel.

#### AWARD

The establishment of this Company is included within the Omnibus Reference under G.O. No. 3537-1.R., dated 6th August 1962 (serial No. 163). The issues referred for adjudication are as follows:

- 1. Wages.
- 2. Holidays and leave—Festival holidays, sick leave, casual leave and privilege leave.

The Company prayed for exemption from the scope of the reference by a petition filed on 24th May 1963 urging that both the issues of the present reference were referred for adjudication to the Second Labour Court by G.O. No. 3971-I.R., dated the 18th September 1958, and that reference was disposed of by a compromise award, published in the "Calcutta Gazette, Extraordinary," dated the 30th April 1959, and that award still holds good and there was another subsequent reference regarding certain disputes relating to the same issues by the Government to the Fifth Industrial Tribunal and that Tribunal made an award, which was published in the "Calcutta Gazette", dated the 15th September 1960, holding that reference was barred by principles analogous to res judicata, in view of the previous award of the Second Labour Court. No written objection has been filed against the Company's application. At the hearing, another application purporting to be signed by all the workmen of the Company and the Company's representative was filed stating that in view of the previous awards of 1959-60, there was no subsisting dispute between the employer and the workmen of this establishment and accordingly praying for a "no dispute" award. No workman appeared to oppose the application for a "no dispute" award. Shri N. D. Srimani, representative of the Federation of Metal Engineering Workers' Union (No. 2 of list III in the Order of Reference) appeared and challenged the "no dispute" application. Shri R. Moulik, Works Manager of the Company, was examined on behalf of the Company. He was cross-examined by Shri Srimani. No witness was examined on behalf of the workman. StMoulik has proved that there are, at present, only seven employees in this Company and they have all signed the "no dispute" petition. I accept his statement. Accordingly, I accept the "no dispute" petition and hold that the case in respect of this establishment should be disposed of by a "no dispute" award.

In the result, I make a "no dispute" award in respect of this establishment.

S. K. RAY, Judge, Seventh Industrial Tribunal. 3-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1108-1.R./IR/10L-149(A)/64. — 16th March 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962 (hereinafter referred to as the said order), the industrial disputes between the employers of the Engineering Establishments mentioned in list 1 of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand and their workmen represented by the Trade Unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Bhagwan Das a workman of Messrs. S. P. Manufacturing Co., 100/1 Cossipore Road, Calcutta-2, one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had retrenched the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Bhagwan Das of 22/35 Cossipore Road, Calcutta-2, against his employer, Messrs. S. P. Manufacturing Co., of

100/1 Cossipore Road, Calcutta-2 (Cas) of 1963 under section 33A.)

# BEFORE THE SEVENTH INDUSTRY TRIBUNAL, WEST BENGAL

#### · Present:

Shri S. K. RAY, Judge, Seventh Industrial in For the Complainant: Shri Matish Roy. For the Company: Shri K. K. Maitra, Adve.

#### **AWARD**

This is an application under section 33A, last Disputes Act, by Shri Bhagwan Das, a work the Company O.P., Messrs. S. P. Manufacture complaining of his alleged retrenchment of August 1963, without any notice and also in vention of sections 25F and 25G, Industrial to Act, during the pendency of the adjudication prince of another dispute between the Company workmen, referred to this Tribunal by Gome Workmen, referred to this Tribunal by Gome Order No. 3537-LR., dated 6th August 180 without complying with the relevant requirements section 33, Industrial Disputes Act.

The applicant claims reinstatement with full for the period of forced unemployment.

The Company has appeared and filed its a statement challenging the applicant's case and also contending that the present applicant section 33A is not maintainable, as the man was retrenched for good and valid a according to law. The Company has pleaded the retrenchment is not a matter which can a the operation of section 33, Industrial Disputs

After necessary preliminary proceedings and adjournments, the case was finally fixed for he on 3rd March 1965. In the meantime, on 260 ruary 1965 the applicant workman appeared and a verified petition stating that he had an settled his dispute with the Company out of and so did not want to proceed with the applicant workman section 33A and praying that the applicant be disposed of accordingly by a "no 62 award. This petition was directed to be put the date already fixed, 3rd March 1965. On date, Shri K. K. Maitra, Advocate, appeared he Company, and Shri M. Roy, authorised restative of the workman, appeared for the workman for the refore, that the petition of the workman endorsed "no objection" thereon. It is therefore, that the petition of the workman for the petition and the petition show accepted and acted upon.

In the result, I accept the applicant's petition. I 26th February 1965, and on the basis of the ment and the prayer made thereon, I dispose in present case by a "no dispute" award.

S. K. RAY, Judge, Seventh Industrial Trial 8-3-1965.

By order of the Gords. S. C. MURCHERJER, Ast.

hereas under the Tovernment of West Labour Department, Order No. 3537-I.R./IR/62. dated the 6th Argest 1962 (hereinafter to as the said Order), the industrial disputes employers of the Engineering Establishmentoned in list I of the said Order and the the workmen represented by the Trade mentioned in list II of the said Order, on r. regarding the issues mentioned in the said being matters specified in the Second to the Industrial Disputes Act, 1947 (XIV was referred to the Seventh Industrial for adjudication;

whereas during the pendency of proceedings the said Industrial Tribunal Shri Phani Das, a workman of Messrs. S. P. Manufac-Co., 100 1 Cossipore Road, Calcutta-2, one of npanies involved in the said disputes, made a nt in writing to the said Industrial Tribunal the said Company alleging that the said ny had retrenched the said workmaned in such dispute;

whereas in exercise of the powers conferred on 33A of the Industrial Disputes Act, 1947 1947), the said Industrial Tribunal has adjuupon the said complaint and submitted its o the State Government;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV), the Governor is pleased hereby to publish award as shown in the annexure hereto.

#### **ANNEXURE**

matter of a complaint under section 33A, ustrial Disputes Act, by Shri Phani Bhusan of 11-1 Bholanath Nath Street, Calcutta-36, ainst his employer, Messrs. S. P. Manufactur-3, Co., 100/1 Cossipore Road, Calcutta-2. (Case 2, 144/63 under section 33A.)

# EFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

- K. RAY, Judge, Seventh Industrial Tribunal.
- e complainant: Shri Matish Roy.
- e Company: Shri K. K. Maitra, Advocate.

#### **AWARD**

is an application under section 33A, Indusisputes Act, by Shri Phani Bhusan Das, a lan of the Company O.P., Messrs. S. P. Manung Co., complaining of his alleged retrenchon 16th August 1963, without any notice and in contravention of sections 25F and 25G, nal Disputes Act, during the pendency of the cation proceedings of another dispute between ompany and its workmen, referred to this la by Government Order No. 3537-I.R., dated ugust 1962, and without complying with the nt requirements of section 33, Industrial Dis-Act. The applicant claims reinstatement with full wages for the period of forced unemployment.

The Company has appeared and filed its written statement challenging the applicant's case and claim and also contending that the present application under section 33A is not maintainable, as the workman was retrenched for good and valid reasons according to law. The Company has pleaded that the retrenchment is not a matter which can attract the operation of section 33, Industrial Disputes Act.

After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 3rd March 1965. On that date, the applicant workman filed a petition with the concurrence of his representative, Shri M. Roy, stating that he had amicably settled his dispute with the Company out of court and so did not want to proceed with the application and praying that the said application might be disposed of by a "no dispute" award.

I have heard Shri K. K. Maitra, Advocate appearing for the Company and Shri M. Roy, the workman's representative. I am satisfied that the workman's petition, dated 3rd March 1965, is a bona fide petition and so, it should be accepted and acted upon.

Accordingly, I accept the workman's petition, dated 3rd March 1965, and on the basis thereof I make a "no dispute" award in the case.

S. K. RAY, Judge, Seventh Industrial Tribunal. 8-3-1965.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1115-I.R./IR/10L-156/63.—16th March 1965.—Whereas under the Government of West Bengal Labour Department, Order No. 5393-I.R./IR/10L-156/63, dated the 23rd December 1963, the industrial dispute between Messrs. The National Insulated Cable Company of India Ltd., Shyamnagar, 24-Parganas, and their workmen represented by the A.I.D. Shyamnagar Works Union, Shyamnagar, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNEXURE

In the matter of an industrial dispute between Mesers.

National Insulated Cable Company of India
Limited, Shyamnagar, 24-Parganas, and their

workmen represented by the A.I.D. Shyamnagar Works Union, Shyamnagar, 24-Parganas. (Case No. VIII—1 of 1964.)

# BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri A. P. BHATTACHARJEE, Judge, Second Industrial Tribunal.

#### Appearances:

For the Company: Shri D. N. Varma, Labour Officer of Engineering Association of India.

For the Union: Shri Jagannath Pandey.

Government of West Bengal by its Labour Department Order No. 5393-1.R./IR/10L-156/63, dated Calcutta, the 23rd December 1963, has referred an industrial dispute between Messrs. National Insulated Cable Company of India Limited, Shyamnagar, and their workmen represented by the A.I.D. Shyamnagar Works Union, Shyamnagar, for adjudication regarding the issue contained therein.

#### Issue:

Whether the dismissal of Shri Harmoni Majhi and Shri Misrilal is justified? To what relief, if any, are they entitled?

This is a reference under section 10 of the Industrial Disputes Act. It was received by the Tribunal on 22nd January 1964 and notices were issued to the parties for appearance and filing of written statements. Both the Union and the Company filed their respective written statements and after the steps were taken by the parties the case was fixed for hearing on 10th February 1965. Both parties examined witnesses and exhibited their respective documents. The hearing was concluded and argument heard on 24th February 1965.

The Union alleges that Sarvasri Harmoni Majhi and Misrilal were employees of the Company and they were dismissed from service by letter, dated 21st October 1962. They were found guilty of major misdemeanour under the Standing Orders of the Company. Their dismissal is challenged as not justified. The Company filed a written statement to say that the two workmen in question were convicted of criminal offence in a court of law and such conviction constitutes major misdemeanour in terms of the Standing Orders of the Company. The Company relies upon clause 35 of section 2 of Appendix "D" of the certified Standing Orders of the Company as certified on 10th day of February 1956. The workmen in question were served with charge-sheets and they replied to the same. Thereafter after due notification to the workmen enquiry was held in respect of the charge-sheets and it was proved to the satisfaction of the management that the workmen were guilty of the charge as they were convicted of criminal offence. The management relied upon the judgment of the Munsif Magistrate, Barrackpore, as well as the Appellate Judgment of the Sessions Judge, Alipore. The enquiry was fair and the dismissal is also justified on merits.

The issue has already been set forth, pany issued charge-sheets to both the Sarvasri Harmoni Majhi and Misrilal on ruary 1962. Both the charge-sheets were language; it is Ext. B(6) in the case of Ha Ext. A(5) in the case of Misrilal. The that each of the workmen had been tous criminal offence under section 147, IPC victed thereunder which was a major med under the Certified Standing Orders No. Company. Admittedly an enquiry was he Unon does not challenge the fairness or on the enquiry. The enquiry was held by OP S. Mahanty, Assistant Secretary of the (The order of dismissal is challenged on the the Union one one single ground, namely, enquiring officer was wrong in applying da the Certified Standing Orders of 1956. I Standing Order which had no applicate workmen in question. The contention is a in this manner. The Company had a certific ing Orders which was made applicable in copy of the said Standing Orders is market This was the Standing Orders which are the Union applies to all the workmen since it is still in force. In the same Standing Ord H) conviction by any court of law for any offence does not constitute major misde The Company, on the other hand, urgs 1 Standing Orders of 1948 has no force since of February 1956 with effect from which da Standing Orders duly certified by the (
Officer has come into force. A printed con
Standing Orders has been filed. It is En Company proceeded on the footing of this Orders where clause 35 incorporates the g conviction by any court of law for any offence is one of the major misdemeanours. important point accordingly is whether the: Ext. F has application to the workmen. The us to a resume of some provisions of the h Employment (Standing Orders) Act, 1946, 2 ed by subsequent legislations. Shri Pandey a of the Union submits that Ext. F is not a full fied Standing Orders and that the require section 10 of the Industrial Employment \$ Orders) Act were not complied with & makes provision for certification of Standing In brief the provisions are that on receipt of Standing Orders the Certifying Officer shall a copy to the Trade Union inviting objections and after they are given opportunities of being the Certifying Officer should decide wheth modification or addition to the draft is con necessary. Thereafter the Certifying Office certify the draft Standing Orders and follows visions of sub-section (3). The Standing On certified would come into operation on exper days from the date on which authentic copes are sent under sub-section (3) of section 5. the provision of section 7. Now I will turn tion 10. The Standing Orders finally certified not be liable to modification within six months on agreement between employer and the In the instant case the certified Standing On 1948 had been amended by the certification Since such modification was after the expermonths from the date of last modification, sub-section (1) cannot be attracted. I will to sub-section (2). The employer of the sub-section to apply to Certifying Officer is the Standing Officer is the Standing Orders modified. Then sub-est

that the Certifying Officer has to follow the of the preceding section, namely, section.

ds before he certifies the modified Standing of Standing Officer on the Standing Officer on the Standing Officer on the Standing Officer on the Standing Officer on the Standing Officer on the Standing Officer on the Standing Officer on the Standing Officer on the Standing Officer on the Standing Officer on the Standing Officer on the Standing Officer of the Standing Off Thus the Standing Orders once certified can Thus the standing of six months by following the es laid down in section 10 which are identithe procedure laid down in section 5. In the the procedure late down in section 3. In the last modification had been made in 1956, hows that Shri R. N. Bose, the Certifying ertitled the Standing Orders Ext. F under 1, subsection (3) of the Industrial Employanding Orders) Act, 1946, on 10th day of 1956. From the said certification a pre-can be drawn that the Standing Orders tilled after due compliance with the provithe Act. The Union's argument that the laid down in section 5 or for the matter ection 10 were not followed cannot stand in that presumption without proof on the side laion to the contrary. By the said certifica-Standing Orders of 1956 are made applicable te workmen. The workmen cannot plead in or ignorance of the Standing Orders certirding to that. The learned representative of on has placed before me the case of Guest illiams (P.) Ltd. versus P. J. Sterling report-I.R., Volume XIV, page 415. I do not think decision helps the case of the Union. This where Their Lordships. decision helps the case of the Union. This where Their Lordships of the Supreme ield that even though Standing Orders of a had been duly certified the workmen can can industrial dispute as to the terms conthe the Standing Orders and Industrial Tribudhave jurisdiction to deal with the reference a dispute on the merits.

I hold that the certified Standing Orders of 1956 Ext. F has application to these workmen and the management proceeded on the footing of this Standing Orders very rightly.

As the enquiry was not challenged as unfair, the decision of the management should not be interfered with because it is supported by evidence and the finding cannot be characterised as perverse. Exhibits C and D are the judgments which go conclusively to prove that both the workmen were convicted of criminal offence in the Court of Law. Since such conviction is a major misdemeanour according to the Standing Orders of 1956 the workmen were rightly proceeded against and the order of dismissal cannot be impugned as unjustified. I hold that the dismissals of the two workmen mentioned in the order of reference are justified. This is my award.

Taken at my dictation and corrected by me.

A. P. BHATTACHARJEE, Judge.

A. P. BHATTACHARJEE, Judge, Second Industrial Tribunal. 6-3-1965.

By order of the Governor, S. C. MUKHERJEE, Asst. Secv.

The



# Gazette

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THURSDAY, APRIL 29, 1965

[SAKA 1887

# PART IC-Awards by Industrial Tribunals and Consumer Price Index

#### GOVERNMENT OF WEST BENGAL

## LABOUR DEPARTMENT

#### **ORDERS**

Calcutta

H.R. IR 11L-232(A)/64. — 19th March reas under the Government of West bour Department, Order No. 2827-I.R./A) 64, dated the 9th July 1964, the spute between Messrs. Sodepur Potteries d., P.O. Sodepur, 24-Parganas, and their presented by Sodepur Potteries Mazdoor use of Sukhu Master, B. T. Road, P.O. Parganas, regarding the issues mentioned order, being matters specified in the the third schedules to the Industrial ct, 1947 (XIV of 1947), was referred for to the Sixth Industrial Tribunal;

reas the said Sixth Industrial Tribunal led to the State Government its award on dustrial dispute;

erefore, in pursuance of the provisions of of the Industrial Disputes Act, 1947 (XIV as Governor is pleased hereby to publish and as shown in the annexure hereto.

#### **ANNEXURE**

itter of an industrial dispute between Sodepur Potteries Private Ltd., P.O. re. 24-Parganas, and their workmen inted by Sodepore Potteries Mazdoor House of Sukhu Master, B. T. Road, P.O. ar. 24-Parganas. (Case No. VIII-194 of

THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

br P. BASU, Bar.-at-law, Judge.

#### Appearances:

For the Company: Shri S. C. Sen, Advocate, with Shri B. K. Mukherjee, Advocate.

For the Union: Shri D. L. Sen Gupta, Advocate, with Shri M. M. Saha, Advocate.

#### **AWARD**

The Government of West Bengal had referred the following issues regarding the industrial dispute between Messrs. Sodepore Potteries Private Ltd. and their workmen represented by Sodepore Potteries Mazdoor Union, by Order No. 2827-I.R./IR/11L-232(A)/64, dated the 9th July 1964, to this Tribunal for adjudication.

#### issues

- (1) Whether the workmen of the Tunnel Kiln Department, who are required to work on festival holidays are entitled to any relief or compensation? If so, what should be the quantum?
- (2) Is the management justified in laying-off the workmen (list enclosed) on 18th September 1963 and 19th September 1963, without compensation? To what relief, if any, are these workmen entitled?

List of laid-off workmen.

- A. Workers laid-off on 18th September 1963.
  - 1. Ram Pujan.
  - 2. Ram Awadh.
  - 3. Khaderu.
  - 4. Chander.

- 5. Togeswar.
- 6. Ram Lakhan.
- 7. Balaii I.
- 8. Suraj Bhalli.
- 9. Jatte Mahato.
- 10. Ram Balak.
- 11. Alauddin.
- 12. Ram Dulare.
- 13. Salil K. Nath.
- 14. Bishanath Pal.
- 15. Ram Aske Rai.
- 16. Suban Ali.
- 17. Kedar Singh.
- 18. Ram Dev.
- 19. Ram Naresh.
- 20. Niamul Huq.
- 21. Chatri.
- 22. Taj Mohd.
- 23. Yudisthi Nayak II.
- 24. Dharam Dev.
- B. Workers laid-off on 19th September 1963.
  - 1. Yudisthir I.
  - 2. Jobar.
  - 3. Tarak Nath.
  - 4. Mozamal.
  - 5. Prabhu.
  - 6. Tapeshar.
- C. Workers laid-off for half day on 19th September 1963 from 1 p.m.
  - 1. Ashrafi.
  - 2. Rampujan.
  - 3. Ram Awadh.
  - 4. Rama Nand.
  - 5. Ram Lakhan.
  - 6. Chanderia.
  - 7. Briilal.
  - 8. Madev Dev.
  - 9. Kirban.
  - 10. Ram Balak.
  - 11. Alauddin.
  - 12. Badhu.
  - 13. Ameen.

After the service of usual notices, the workmen represented by the Union and the employer had filed the written statements. In the written statement filed on behalf of the Union it has been stated that the Company is a highly prosperous concern employing about 240 workmen, that there are about 16 departments in the Company, and that the Company by notices, dated 8th September 1963 and 19th September 1963, had laid-off 43 workmen belonging to the Tunnel Kiln and Glazing Department on false, frivolous, filmsy and mala fide pretext and did not pay them wages for the same. It is further stated that the notices were served and there were no circumstances justifying the laying-off the workmen, that till 1956 the workmen used

to be paid double wages for any work at whether it was a paid holiday or an unput and that if it was paid holiday in works and that it it was paid included the works get three times the wages. Since 1956 to had taken the position that if the day of holiday with pay, the workmen should double the wages including his holiday without and a day of holiday with a day of holiday without and a day of holiday with the work on a day of holiday without possible wage. The workers, he entitled, on the ground of equity and social get three times the wage if they are to we holidays, and twice the wage if they are h unpaid holidays. For the year 1963, the had declared six days unpaid holidays and paid holidays including the Biswakarma on 17th September 1963 which was a pure that the paid holidays including the Biswakarma on 17th September 1963 which was a pure day is was a pure day is was a pure day is was a pure day is was a pure day is was a pure day is was a pure day is was a pure day is was a pure day is was a pure day is was a pure day is was a pure day in the pure day. Biswakarma Puja day is considered sacred day by industrial workers who do on that day. Accordingly on 17th Septem the workers did not come for the purpose ing. When they reported for dut, a September 1963 they were not given a though the work could be given to all as the Kiln was kept hot and going by the of supervisors. The lay-off on 18th and completely unjustified and there was also by the workers. The dispute regarding the wages for work on festival holiday and the wages of workmen laid-off on 18th 1 September 1963 had been referred to this for adjudication. The workmen pray that it be awarded three paid holidays and twice the wage for wo unpaid holidays and they may also be awar wages for 18th September 1963 and 19th Se 1963.

In the written statement filed by the G the allegations made by the workmen are and it is said that the question regarding t of wages to be paid on paid or unpaid holds question affecting all types of workers who work on emergent occasion or on account nature of work for which they were employ accordance with the Factories Act. 1946. governs the Company, the Company grant with wages according to the provisions of The Company also grants 12 days feet national holidays out of which six days are and six days are without pay. It is next stall owing to the exigency of business and as work to be done in the Kiln, the Company some of the workers of the Kiln department is on festival holidays and used to pay normal for working on that day and additionally wages if the festival holiday was the day of with pay, and if the festival holiday was a holiday without pay, then no additional paid. This practice and rule have been it since long ago. The work on festival holder an overtime work as contemplated in section the Factories Act, 1948, and hence the demandation overtime rate for working on the said day is a legal nor justified. Thereafter, the Company is written statement had referred to two awards a lute Mill award and another Textile which it had been laid down that the required to work on a delegated feating holidary. required to work on a declared festival holiday be entitled, in addition to holiday pay, wages and dearness allowance for that day, stated that this practice had been followed all industries in West Bengal, if not India Tannel Kiln Department of the Company is ed, it is said that some of the workmen of partment must attend to work even on holidays, paid or unpaid, and naturally the saked the workmen to work on those days them according to system mentioned it is accordingly prayed that the workmen Tunnel Kiln department who would be to work on festival holidays would get his wages for the actual work done on that day, and above the holiday pay, if payable on to fee the day being a paid holiday, but would whis normal wages for his actual work and not get any additional wages for the work a unpaid holiday.

regard to the other question, the Company sted that in the Tunnel Kiln, potteries are hat the Kiln is roughly divided into three viz., (1) Pre-heating zone, (2) Firing zone and oling zone, that green potteries are at first cars and the filled cars are sent to the Prezone and thereafter they are pushed inside ing zone for proper heating, that in the Firing there are six sets of firing boxes kept in temperature from 800°C, to 1240°C, and r proper heating, it is essential that the sture is maintained in proper state in each of tes and the cars filled with potteries should rough each of them at stated intervals and ereafter the cars should pass to the Cooling It is further alleged that if the Tunnel Kiln own it would take 24 hours to bring it back proper working temperature and therefore. ential to keep it running continuously for 24 Consequently, while only one shift is working other departments, three shifts work is done Tunnel Kiln department, and for this very ason, a skeleton staff is detained for working 1 festival and other holidays. If this conti-work in the Tunnel Kiln is stopped either by g the shift or stopping work on any holiday, y the manufacturing operation of the Tunnel ould be affected but the works of the other tents would also be affected. On 17th tent 1963 the Company, therefore, according usual practice, by notice, dated 16th per 1963, directed 18 workers to attend to rk on 17th September 1963, but the workers attend as directed. Therefore, the Company mpelled to close the Tunnel Kiln on 17th er 1963 and was therefore unable to provide r a number of workmen on 18th September id 19th September 1963. Those workmen therefore, laid-off by notices, dated 18th per 1963 and 19th September 1963. It is also that the workers refused to do the work on ptember 1963 under a common understandthey would not work on holidays unless; paid at the rate demanded by them. and e, they had struck work. The workmen, e, are not entitled to get any lay-off sation under section 25E(iii) of the Industrial 5 Act.

#### Decision

I first of all take up for consideration the to. (1), which has been referred to this I for adjudication. It does not appear that d been any previous award regarding the working on paid and unpaid holidays in a for making potteries. The learned lawyer

for the Company had, however, referred me to the Jute Mills award which has been published in the "Calcutta Gazette, Extraordinary", dated 12th November 1951, at pages 1687 and 1688, and to the Textile award which has been published in the "Calcutta Gazette, Extraordinary", dated 10th June 1956, at pages 2089 and 2090. It would appear that in the latter award, the learned Judge, Shri M. C. Banerjee had followed the earlier award by certain learned Judges including Shri Banerjee himself. In both these awards, nine days' festival holidays had both these awards, nine days' festival holidays had been granted to the workmen concerned and it has been laid down in paragraph 9(6)(v) of the earlier award and paragraph 11(9)(v) of the latter award that a workman required to work on a declared festival holiday will be entitled, in addition to holiday pay, to the basic wages and dearness allowance for the whole of that day. Therefore, even with regard to the bigger industrial establishments, a workman required to work on a declared festival holiday will be entitled to the basic wage and dearness allowance for the whole of that day, in addition to the holiday pay of that day. There is no clear provision in these awards as to what would happen if the holiday was without pay, but if for holiday with pay the workman is only to get basic wage and dearness allowance and also the holiday pay for that day, then for an unpaid holiday, a workman can only get the basic wage and dearness allowance for that day. The provisions of these awards, therefore, tend to support the contention of the Comany that the workmen are not entitled to get three times the wage for working on paid holidays and twice the wage for working on unpaid holidays. The learned lawyer appearing for the, workmen in course of his argument did not refer to the question whether the workmen are entitled to get overtime pay, if they are required to work on holidays with or without pay, though this has been hinted in paragraphs 9 and 10 of the written statement filed on behalf of the Union. As the learned lawyer for the workmen did not himself refer to the question of overtime pay, it is not necessary for me to discuss that question. I would only refer to the provisions of section 59 of the Factories Act, 1948. It has been laid down therein that the workers are entitled to get overtime pay if they are required to work more than 48 hours of work or nine hours a day, and that the overtime rate would be twice the ordinary rate. On behalf of the workmen, however, it has been contended that so far as the Company is concerned, it was the prevalent practice till 1956 to give thrice the wage for working on paid holiday and twice the wage for working on unpaid holiday and that this practice had been stopped since 1956. I do not think that there is any reliable evidence that the Company had paid at the rates stated on behalf of the workmen before 1956. In the first place, even in the First Jute Mills award, there was the direction to pay basic wages and dearness allowance in addition to holiday pay for working on a day which was a day of holiday with pay. I do not think that even though the award was pronounced sometime in 1951, an industrial establishment carrying on with the business of making potteries would go on making payments at the rates mentioned by the workmen till 1955. Incidentally, it may be mentioned here that the learned lawyer for the workmen had lso not argued about the prevalent practice of the Company to pay at the rates mentioned by the work von. I shall presently refer to the sole contentions of the learned

h

lawyer for the workmen for making the award for thrice the wage for working on paid holidays and twice the wage for working on unpaid holidays, but before I do so, it is necessary to refer to the evidence regarding the alleged practice of the Company before 1956. P.W. 1 Ram Balak who only works in the unloading section of the Kiln department, had no doubt stated, that in respect of paid holidays, the workmen used to get thrice the normal wage and in respect of unpaid holidays the workmen used to get double the normal wage up to 1956, but at the time of cross-examination P.W. I had said that whenever they worked on Biswakarma Puja day, they had received thrice the amount of wages and that they had not worked at all on holidays after 1956. Ram Balak himself belongs to group No. 18 which includes workers engaged in loading and unloading work. It would appear that none of the other workers who, according to the evidence of P.W. 1, affixed thumb impressions on the pay-sheets after taking money, had been examined in this case. I should have expected that at least some of the workmen belonging to group No. 19 should have been examined to prove that they at least had received thrice the wages for working on paid holidays. It may be stated here that after the close of the evidence and on the date of the argument, the learned lawyer appearing for the Company wanted to produce the attendance register of the adult workers for 25th August 1963 to 16th November 1963, the wage register of Glazing and Sagar Loader, etc., from 1st October 1963 to 30th November 1963 and also the pay register of all workers maintained under the Payment of Wages Act for November 1963. I intimated to the learned lawyer that I was not prepared to accept those documents at that stage. Accordingly the documents were not filed on the date of the argument. Subsequently after hearing the argument, a petition had been filed praying for acceptance of those documents. It appears to me that the documents could not be accepted at that stage. There is no sufficient explanation why the documents were not produced on the first date of hearing, or at least on the date when the evidence was heard. It appears to me that Ram Balak could have been confronted with certain entries in those registers. As this could not be done after the close of the argument, I had refused to accept those documents. Whatever that might be, it appears to me that there is really no reliable evidence on the side of the workmen to show that really the workmen were paid thrice the wages for working on paid holidays, and twice the wages for working on unpaid holidays before 1956. O.P.W. 1 Shri Ahluwallia has denied that the workmen were paid thrice the wages for working on paid holidays and twice the wages for working on unpaid holidays before 1956. There has been no cross-examination of O.P.W. 1 on this point. I am accordingly of opinion that the alleged practice of the Company to pay thrice the wages for paid holidays and twice the wages for unpaid holidays has not been substantiated. Incidentally I would also mention that if there was the alleged practice, then it would be a condition of service of the workmen and no dispute was raised in 1956 for changing in the service condition of the workmen. The workmen do not appear to be entitled to get the wages at the rates claimed on the ground of prior prevalent practice. The learned lawyer appearing for the workmen contended that unless there was some incentive, the workmen should not be expected to work on holidays, paid or unpaid. It was pointed

out by the learned lawyer for the works besides the holiday pay, the workmen now the Company the wage and the dearness of that particular day and also the extra Rs. 1.25 nP. If the extra amount of Rs. 1 is only paid by way of incentive to the work working on holidays, I do not see how this ] can award that something ought to be paid of incentive to the workmen for working in h Though this Tribunal cannot direct that cent of money should be paid by way of incenting workmen for working on holiday, I think the of paying the extra amount of Rs. 1.25 np continue, but apart from the question of in it appears to me that the workmen are only to get the basic wage and dearness allowa working on holiday and also the holiday the day is a paid holiday day. This is my with regard to issue No. 1.

#### Issue No. 2.

With regard to the other issue, the learned for the workmen had referred me to the reported in A.I.R. 1962, S.C., 1533 = 1962 (1) 382 (Tata Foundry Co. vs. their workmen), at (1) L.L.J., 358 (S.C.) (workers of Dewan Tea vs. their management). In the first case, the men were laid-off on account of shortage of m and were paid the statutory lay-off compe under section 25C of the Industrial Disput The dispute which was referred to was as to v the lay-off was justified. It was held that lay-off was justified and if it satisfied the requi of the definition under section 2(kkk), the w can only get compensation under section 25C Act. If the lay-off is mala fide in the sense t employer has deliberately and maliciously tabout the situation where lay-off became no then it would not be a lay-off justified und tion 2(kkk), and the compensation under section is not the only relief to which the worke entitled. The position would be the same, lay-off had been declared to victimise the w or for some ulterior purpose. In that ca Tribunal found that there was no mala fide part of the management in laying off the wo but still awarded some enhanced compensat the workmen on the ground that better ment would have avoided the lay-off. Their ships of Supreme Court held that the Tribun not justified in granting the enhanced compet after finding that there was no mala fide to part of the management in laying-off the wor It would appear, therefore, that unless ther mala fide on the part of the management, or there was victimisation or some ulterior purp laying-off the workmen, the workmen laids only entitled to the statutory compensation section 25C of the Act. In the other cal standing orders of the Company provided for off and the manner of compensation. In the also, their Lordships of the Supreme Court hel the compensation under section 25C is to be only where there is lay-off as defined in 5 2(kkk), but the standing orders must satisfied requirements of section 2(kkk). It was feeld that section 25C of the Act does not reconstruct the standing orders. a common law of right to lay-off for reasons than mentioned in the standing orders. case, the reason for lay-off was the diffici raising financial assistance to run the bu

on was not mentioned in the standing their Lordships said with the inability or to raise the financial additance to run the does not come within the expression of supply mentioned in the standing within the expression "other causes control" which is also mentioned in the orders. It was also observed by their orders it was also observed by their that in the circumstances of that case, the were entitled to full wages for the entire lay-off. It is necessary to refer to sech) which was introduced in the Industrial
act on 24th October 1953 by Act 43 of that section to refer only to the relevant "lay-off" refusal or inability of an employer on of shortage of coal, power or raw materials ecumulations of stocks or the breakdown nery, or for any other reason to give int to a workman whose name is borne on it roll of his industrial establishment and not been retrenched. For the present purnot necessary to refer to the explanation two provisos to section 2(kkk). The for any other reason" has been by their Lordships of the Supreme Court
ing reported in A.I.R., 1960, S.C., 893 =

1.L.J., 275 (Khair Betta Estate, Kotagiri,
Manikam) to be reasons similar to those
dearlier It was held that the expression
n other reason must be interpreted on generis principle. This case was also to in the ruling reported in 1964 (I) L.L.J., their Lordships of the Supreme Court did ess any final opinion on that occasion. It appear, therefore, that if the lay-off is then the workmen are entitled to get 50 of the total basic wages and Dearness and Dearness under section 25C(1) of the Act. If, the lay-off is unjustified, then the workld be entitled to get full wages and dearness for the entire period of lay-off. The lawyer appearing for the Company had, referred me to section 25E(iii) of the Act argued that the compensation is not payhe lay-off was due to strike on the part of men in another part of the establishment. the Act, where the expression "strike" has efined. Section 2(q) of the Act says that
means cessasion of work by a body of
employed in any industry acting in combinaa concerted refusal or refusal under a
understanding of any number of persons
or have been so employed to continue to
to accept employment. My attention has r to accept employment. My attention has awn by the learned lawyer for the Company ruling reported in 1953 L.A.C., 210 = A.I.R., C., 47 In that case, their Lordships of the Court had held that the cessasion of work men acting in combination or a concerted by them to resume work is a strike under 2(q), even if it is for a few hours in a day. ntion has further been drawn to paragraph e written statement on behalf of the Union. stion whether there was really any strike orkmen will no doubt have to be considered here was really any strike as defined in secof the Act, a further question will arise the workmen would be entitled to get any ation for the period of lay-off, but before this question, it is necessary to consider

the other question raised by the learned lawyer appearing for the workmen. It was submitted that there was really no justifiable reason for the lay-off and therefore the workmen are entitled in accordance with the decision of the Supreme Court referred to the above, to get full wages for the 18th and 19th of September 1963.

Regarding the question whether the lay-off was justified or not, I would point that in the lay-off notices (Exts. B, B-1 and B-2) it has been stated that as the workers who were asked to come on duty on 17th September 1963, did not come, the management had no other alternative but to close down the Tunnel Klin and, therefore, the workmen as per list had been laid-off. This is the substantial reason for the lay-off as mentioned in the notices. Let us first of all see whether the allegation mentioned in the lay-off notices regarding the reasons for lay-off had been substantiated or not. As I understand the learned lawyer appearing for the workmen, he did not dispute the process mentioned in the Company's written the process mentioned in the Company's written the substantial than the company's written the substantial than the company's written the substantial than the substa tioned in the Company's written statement regarding the manufacture of potteries. The evidence of P.W. 1—Ram Balak—also substantially corroborates the case of the Company in this regard. The argument of the learned lawyer, however, was that though the process might be continuous one and though the required temperature must be maintained, work should have been given to the workers on 18th September 1963, as the Kiln might have been kept sufficient hot by the supervisors and the officers of the Company. It was urged that the alleged notice, dated 16th September 1963 (Ext. A). which is alleged to have been sent to the Regional Inspector of Factories and which is also alleged to have been affixed to the notice board of the Company did not at all come to the notice of the workmen concerned who, therefore, did not know that they were to report for duty on 17th September 1963. I shall consider the last argument at first.

Exhibit A shows that certain workmen belonging to group Nos. 17, 18 and 19 were required to report for duty on 17th September 1963. Regarding this notice, it was pointed out by the learned lawyer for the workmen that the notice is in English and that under section 108(2) of the Factories Act, the notices are to be given in English and also in the language understood by majority of the workers. In the present case, the evidence of O.P.W. 1 shows that most of the workers are Beharies and that there are workers coming from different places. I agree with the learned lawyer that the notices ought to have been given not only in English, but also in Hindusthani or Hindi. The notice is no doubt defective but the question is whether the workers whose names appear in Ext. A did or did not know that they were required to report for duty on 17th September 1963 which was a holiday with pay. On this point, P.W. 1 had said that on 17th September 1963 the workers did not do any work as it was a holiday and that on the Biswakarma Puja day, they had never worked previously. At the time of crossexamination, P.W. 1 had said that whenever they had worked on Biswakarma Puja day, they had received thrice the amount of wages and that none at al! had worked on holidays after 1956. From the side of the Company O.P.W. 1 had not said in his evidence that the workers came on duty on Biswakarma Puja day in 1962 and that previously similar notice was given in English. Of course, I accept his

evidence that a copy of the notice (Ext. A) was affixed to the notice board, but as the copy was in English and as the workers or at least majority of them do not understand English, it is not possible for the workers to understand the purport of the notice. O.P.W. 1 admits that most of the workers of the Company do not know Engilsh. It is further admitted by him that for keeping the Kiln hot for the purpose of working on holiday, the Company requires the services of 22 to 24 workers. If this is so, I do not see why only 18 workers as per notice (Ext. A) were directed to come on 17th September 1963. It further appears from the cross-examination of O.P.W. 1 that there was a talk sometime before 17th September 1963 at the office of the Labour Officer regarding the demand of the workers for payment of thrice the wages if they had to work on the holiday. Therefore, the management had clear notice that the workers were not willing to work on holidays unless of course their demand regarding wages was conceded to. If this is so, then it is only probable that if the management wanted the workers to work on 17th September 1963, they would give them individual notice for coming to the place of work on 17th September 1963. Of course, O.P.W. 1 has denied the suggestion that previously individual notices were given to the workers when they were required to work on a holiday. But I think, it is very probable that in view of the dispute and the demand made by the workers for payment of thrice the wages for working on a holiday, the Company should give them individual notice for coming to work on 17th September 1963 which was a holiday with pay. It is also the case of the workers that they had never worked on Biswakarma Puja day which is considered to be an auspicious and sacred day for the workers. Considering the evidence and circumstances, I am of opinion that the workers did not in fact know that they were required to work on 17th September 1963. Incidentally, I would point out that it is not mentioned in Ext. A that they were the workers mentioned them in Ext. A that unless the workers mentioned therein work on 17th September 1963, there would be no work for the workers on 18th September 1963 and 19th September 1963. Of course, the workers know that unless the Kiln is kept sufficiently hot, there might be no work Kiln is kept sufficiently hot, there might be no work on the following day, It was, however, urged that the evidence of O.P.W. I itself shows that on some previous occasions, the officers and the supervisors have kept the Kiln sufficiently hot. It is also the positive case of the workmen in paragraph 14 of the written statement of the Union that the Kiln was kept hot and going by the officers and supervisors. There is no specific denial by O.P.W. I visors. There is no specific denial by O.P.W. I. O.P.W. I also does not say that, in fact, there was no work for the workers who had been laid-off on 18th. September 1963 and 19th September 1963 by the lay-off notice. In this connection, I would also point out that the temperature chart showing the required temperature either on 17th September 1963 or 18th September 1963 or 19th September 1963 had not been produced by the Company. This temperature chart would have certainly shown whether, in fact, the Kiln was sufficiently hot for the purpose of giving work to the workmen on 18th September 1963 and 19th September 1963 or not. For the non-production of the temperature chart, an adverse inference can be drawn against the Company and it can be inferred that if the temperature September 1963 and 1963 had been produced. charts 17th of September they would have shown that there was the required

temperature in the Kiln. In this conner reference may also be made to the O.P.W. I who has said that on the september 1963 at 10 p.m. the works attendant and one assistant came on a for the purpose of firing the kiln the C requires the services of one attendant ant. In the circumstances, it appears to allegation that the kiln was not suffici the purpose of giving work to the work September 1963 and 19th September 1 been substantiated. It appears to me a if it be supposed that the kiln was no hot for giving work to the workm September 1963 and 19th September 1963. circumstance for which the workmen to be responsible. 17th Septembe admittedly a paid holiday and unless are specifically informed that they had on that day, I do not think it can because of the fact that the workers to on 17th September 1963, there was not specifically and 19th September 1963. September 1963 and 19th September hence the Company was compelled to la the workers. I do not understand wh of the workers had to be laid-off. If 1 on behalf of the Company is corre would be completely stopped and necessary to lay-off all the workers. I at least there were 120 or 125 workers of them only 43 workers had been learned lawyer appearing for the C unable to explain why only some of the to be laid-off.

I shall now turn to discuss the craised by the learned lawyer appearing pany. It was argued that as the worl turn up on 17th September 1963 and struck work on that day, they are no get any compensation in view of secti the Industrial Disputes Act. I do r argument can be accepted. It appear if the workers did not do any wor individually decided not to come to September 1963 which was a paid ht is no evidence that the workers had any combination or that there was refusal to continue to work. The n some 24 workmen did not come on 17 1963 certainly does not show that th had acted in combination or that ther certed refusal to continue to work. evidence of P.W. 1 shows that the won for the purpose of working on 18th Se but was not given any work. I am, opinion that section 25E(iii) of the applicable in the facts and circumst present case. I am also of opinion the on 18th September 1963 and 19th Se is unjustified and therefore the workm 18th September 1963 and 19th Septembe entitled to get full wages excepting tha mentioned in list C are entitled to get | for 19th September 1963.

The workmen of the Tunnel Kiln de were required to work on festival entitled to get twice the wage and D. is a festival holiday with pay and sin D.A. if the day is a festival holiday The lay-off of the workers as per lists

management is uniquelified and therefore the rementioned in lists A and B are entitled to wages and D.A. for 18th and 19th September and the workmen mentioned in list C are to get half the wages and D.A. for 19th to get half the wages and D.A. for 19th terms of this award within a month of the tion of the award in the "Calcutta Gazette". my award.

ited and corrected by me. 30, Judge. 45.

P. BASU, Judge, Sixth Industrial Tribunal, 4-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

1135I.R./IR/11L-27(A)/64.—19th March 1965. reas under the Government of West Bengal, Department, Order No. 1199-I.R./IR/11L-64, dated the 18th March 1964, the industrial between Messrs. Calcutta Paper Industries, Manicktola Main Road, Calcutta, and 121 annan Avenue, Calcutta-7, and their workmen nted by Calcutta Paper Industries Mazdoor 33 Manicktola Main Road, Calcutta-11, mg the issues mentioned in the said order being specified in the third schedule to the Industriputes Act, 1947 (XIV of 1947), was referred undication to the Sixth Industrial Tribunal; whereas the said Sixth Industrial Tribunal has ted to the State Government its award on the dustrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV 7), the Governor is pleased hereby to publish id award as shown in the annexure hereto.

#### **ANNEXURE**

matter of an industrial dispute between Messrs. alcutta Paper Industries, 194A Manicktola Main oad, Calcutta, and 121 Chittaranjan Avenue, alcutta-7. and their workmen represented by alcutta Paper Industries Mazdoor Union, 33 ianicktola Main Road, Calcutta-11, (Case No. III 85 of 1964.)

RE THE SIXTH INDUSTRIAL TRIBUNAL.
WEST BENGAL

#### Present:

Shri P. BASU, Bar-at-law, Judge.

## **AWARD**

Government of West Bengal, by Order No. R./IR/11L-27(A)/64, dated the 18th March had referred the following disputes between a Calcutta Paper Industries, 194A Manicktola Road, Calcutta, and 121 Chittaranjan Avenue, ta-7, and their workmen represented by

Calcutta Paper Industries Mazdoor Union, 33 Manicktola Main Road, Calcutta-11, to this Tribunal for adjudication.

#### lesues

- 1. Wages.
- 2. Dearness Allowance.
- 3. Festival Holidays.
- 4. Puja bonus for the year 1963.

After the service of the usual notices, the workmen represented by the Union and also the employer had filed the written statements. The workmen in their written statement had alleged that the employer had been carrying on business of printing and manufacturing card board boxes for a long time and had been earning substantial profits. It does not, however, give additional facilities to the workmen and pays very low wages and does not grant increments. Though the Company earns sufficient profits, it does not give bonus to the workmen. The Union presented a charter of demands for getting fair wages, dearness allowance, holidays, etc., and subsequently an application was made to the Labour Commissioner who started a conciliation proceeding. This conciliation proceeding, however, failed due to the adamant attitude of the employer. It is also stated that for workmen drawing less than Rs. 50 per month should be granted the minimum wage of Rs. 50, that the workmen whose basic salary is more than Rs. 50 but less than Rs. 100 should be granted an increment at the flat rate of Rs. 15, that the workmen drawing basic salary of Rs. 101 and above, should be granted increment at the flat rate of Rs. 20, that the workmen drawing basic salary up to Rs. 50 should be allowed Rs. 35 as dearness allowance, that the workmen drawing salary between Rs. 51 to Rs. 100 should be allowed D. A. of Rs. 45 and that for the workmen drawing Rs. 101 and above should be allowed D. A. Rs. 50. So far as the leave and holidays are concerned, it is said that 18 days' festival holidavs should be granted and so far as the bonus is concerned, it is said that two months' Puja bonus for 1963 should be allowed. Lastly, it is said that the grades for unskilled workers should be from Rs. 50 to Rs. 80, the grades for semi-skilled workers should be from Rs. 70 to Rs. 120 and that for the skilled workers, the grades should be from Rs. 90 to 150.

In the written statement filed on behalf of the Company, it is stated that the workers belonging to the establishment had declared that they had or have no dispute with the Company and had or have no connection with the Calcutta Paper Industries Mazdoor Union and had never authorised the said Union to represent their case before this Tribunal or elsewhere. The Company has generally denied all the allegations made in the written statement filed by the Union. It is, inter alia, stated that there is an acute market competition, that the margin of profit is practically nil, that the wage rate prevalent in the establishment compare very favourably with those obtaining in establishments of similar standing and nature, that the Company had been granting ad hoc increments to the workmen from time to time depending on their efficiency and individual merits, that the Company grants consolidated wage and does not grant wage and D. A. separately, and that the Company had not earned sufficient profits to pay

any bonus to the employees. With regard to festival holidays, it is stated that the Company grants 17 festival holidays in a calender year with pay subject to the conditions that only those who have worked on working day preceeding and succeeding such holidays get such payment and that when the workmen are required to work on such festival-holidays, they are paid their normal wages for the work done and also the festival holiday wage. With regard to the bonus, it is said that there is no custom or practice for the payment of Puja bonus and it is also not the implied term and condition of service and that the Company's present financial position does not permit the payment of any bonus. In the circumstances, it is alleged that the reference is bad in law and not maintainable and that the workmen are not entitled to any of the reliefs sought for.

The Union after the submission of the written statement had not taken any steps and had not filed any documents including the charter of demands given to the Company. I had directed the copy of the last order, dated 11th February 1965, to be served on the Union and the order has been received by someone on behalf of the Union on 18th February 1965. The Union, in spite of the notice, has not appeared today, though I had waited till 12-20 p.m. It may also be pointed out that Shri Moni Mukherjee who is the General Secretary of the Calcutta Paper Industries Mazdoor Union has himself received the copy of the written statement filed on behalf of the Company which contained the objections which I have mentioned above. In the circumstances, it appears to me that the Union is no longer interested in the dispute which has been referred to this Tribunal for adjudication. Moreover, if really the workmen employed by Messrs. Calcutta Paper Industries have no dispute with the Company, and have also no connection with the Calcutta Paper Industries Mazdoor Union, the reference at the instance of that Union does not appear to be maintainable. Whatever that might be I am of opinion that the union is no longer interested in the dispute. In the circumstances I pass a "no dispute" award. This is my award.

Dictated and corrected by me. P. BASU, Judge.

P. BASU, Judge, Sixth Industrial Tribunal. 4-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1141-I.R. IR/7L-47/63.—19th March 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3556-I.R./IR/7L-50/61, dated the 7th August 1962, read with its Corrigenda Nos. 3940-I.R./IR/7L-50/61, dated the 6th September 1962, and 379-I.R./IR/7L-50/61, dated the 25th January 1963, the industrial dispute between Messrs. (i) Budge Budge Jute Mills Co. Ltd., Budge Budge, 24-Parganas, (ii) Cheviot Mills Co. Ltd., Chittrigunge, Budge Budge, 24-Parganas, and (iii) Caledonian Jute Mills Co. Ltd., Chittrigunge,

Budge Budge, 24-Parganas, on the part and their workmen represented by (i) a Union of Jute Workers, 177B Lower Circles, Calcutta-14, (ii) Bengal Chatkal Mazdoor like Bepin Behari Ganguly Street, Calcutta-12, Jute Workers Federation, 35B Wellington Calcutta, on the other, regarding the issues as in the said order being matters specified in the Schedule to the Industrial Disputes Act, 19 of 1947), was referred to the Fifth Industrial for adjudication;

And whereas during the pendency of property before the said Industrial Tribunal Shri A a workman of Messrs. Budge Budge Jute Ltd., made a complaint in writing to the strial Tribunal against the said Company allegathers are also company had contravened the property of 1947);

And whereas in exercise of the powers content section 33A of the Industrial Disputes Ac, (XIV of 1947), the said Industrial Tribund adjudicated upon the said complaint and sub, its award to the State Government;

Now, therefore, in pursuance of the provision 17 of the Industrial Disputes Act. 184 of 1947), the Governor is pleased hereby to the said award as shown in the annexure he

#### **ANNEXURE**

In the matter of an application under sec of the Industrial Disputes Act 1947, file Shri Akkas Ali (C/o. Jute Workers' Federa 35B Wellington Street, Calcutta-13), an emp of Messrs. Budge Budge Jute Mills Co. Ltd. Budge Budge, district 24-Parganas, again aforesaid Company. (Case No. 52 of 194 section 33A)

BEFORE THE FIFTH INDUSTRIAL TRIB
WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri J. K. Ghosh, Admin of Messrs. Orr Dignam & Co., solicitors

Present for the workman: Shri Phani Choice of the Jute Workers' Federation.

The original reference out of which this can arisen was made under G.O. No. 3556-1.R IR 7661, dated the 7th August 1962.

The present proceeding arises out of an appliance under section 33A of the Industrial Disputs 1947, filed by Akkas Ali, a workman employed Budge Budge Jute Mills Ltd., alleging violation provisions of section 33 of the Industrial [Act by his employer.]

The petitioner is employed as a hexan we the Budge Budge Jute Mills Co. Ltd. and shortly put, is that up to 14th February worked in A shift as usual up to 9-30 p.m.

duty on 16th February 1964 at 6-30 p.m. the second part of the shift up to 9-30 wever, found that the electric current Weaving Department had been suddenly it was restored at 8-30 p.m. The petided the factory at 6-30 p.m. from 16th 864 to 26th February 1964, as usual. But any previous notice and intimation to result of this change in the working was fall in his earning, as his wages was fall in his earning, as his wages was fall in his earning, as his wages was fall in his earning, as his wages was fall in his earning, as his wages was fall in his earning, as his wages was fall in his earning, as his wages was fall in his earning, as his wages was fall in his earning, as his wages was fall in his earning, as his wages was fall in his earning, as his wages was dily for the period from 16th February 1964 to all the days from 16th February 1964 to all the days from 16th February 1964 to a contravention of discontinuance of of electricity to the mill. The petitioner if the change in the working hours was not the change in the working hours was not led to the workers in terms of clause IV and unjustifiably denied wages to the 1964 to 26th February 1964 and the petifield the present application for directing any to pay two hours' wages to him for the mill 16th February 1964 to 26th F

plication has been opposed by the Company s filed a written reply to the complaint he petitioner. It is pleaded that the applinot maintainable in law inasmuch as the lteration in the working hours, even if it to be an alteration of the conditions of loes not attract the provisions of section Industrial Disputes Act. It is further hat the change in the working hours of the lepartment from 8-30 to 11-30 p.m. for the om 16th February 1964 to 25th February done on account of an order of the State ent imposing restriction on the use of electry by the Company in its Mill from 6-30 1.30 p.m. The change for the period from ruary 1964 to 26th February 1964 in the hours was duly notified to the workmen, entitioner deliberately refused to work from to 11-30 p.m. for the period from 16th 1964 to 26th February 1964, and he only om 8-30 p.m. to 9-30 p.m. on those days for was paid wages for one hour. The Comtherefore fully justified in not paying him r 2 hours daily for the period from 16th 1964 to 26th February 1964. It is further hat there has been no contravention of the s of section 33 of the Industrial Disputes the non-payment of wages to the petitioner lours daily for the period from 16th February 1964 is fully justified. The is, therefore, not entitled to any relief

#### Decision

etitioner is working as a hesian weaver in Budge Budge Jute Mills Co. Ltd. and his for wages for two hours daily for the period h February 1964 to 26th February 1964 be weekly off day on the 24th. It is an

admitted fact that the work in the Weaving Department from 16th February 1964 to 26th February 1964 was stopped between 6-30 p.m. and 8-30 p.m. due to non-supply of electricity in the mill. By an order, dated 30th March 1963, the Government of West Bengal directed that on and from the 1st of April 1963 and until further orders no jute mill shall without prior sanction in writing from the State Government, use electrical energy for operating its Weaving Department between the hours of 6-30 p.m. and 8-30 p.m. on any day. A copy of the order has been marked Ext. A. The workmen in the B shift, including the petitioner, worked from 8-30 p.m. to 11-30 p.m. for the period from 5th April 1963 to 16th January 1964. Subsequently the working hours were changed from 6-30 p.m. to 9-30 p.m. for the period from 17th January 1964 to 14th February 1964, 15th February 1964 was a holiday on account of Id-ul-fitr and the working hours in the second half of the B shift were changed from 8-30 p.m. to 11-30 p.m. for the period from 16th February 1964 to 26th February 1964. It is not disputed that from 16th February 1964 to 26th February 1964 there was no supply of electricity in the Weaving Department of the Company between 6-30 p.m. and 8-30 p.m. as notified by the order of the State Government on 30th. March 1963. The petitioner has also admitted in paragraph 7 of the written statement that the current supply in the Weaving Department of the Company was discontinued for 10 days from the 16th Febru-February every day 26th the 6-30 from p.m. to 8-30 p.m. for unspecified and undeclared reason, or at least for reasons beyond the control of the petitioner. In paragraph 10 of the written statement it is also stated that the current supply in the Weaving Department had been suddenly stopped at 6-30 p.m. on 16th February 1964 and it was restored only at-8-30 p.m. It is thus clear that the working of the Weaving Department was stopped from 6-30 p.m. to 8-30 p.m. for the period from 16th February 1964 to 26th February 1964 due to non-supply of electricity to the Company. This fact also has not been challenged, and the Company cannot, in any way, be held responsible for the stoppage of work from 6-30 p.m. to 8-30 p.m. during this period. The evidence of the petitioner is that the workmen of the weaving department worked for one hour from 8-30 p.m. to 9-30 p.m., from 16th February 1964 to 26th February 1964, and got wages for one hour. He has further stated that they had no notice beforehand that work in the Weaving Department would begin from 8-30 p.m. with effect from 16th February 1964, and in the first week of March 1964 he came to know that work in the Weaving Department would not start at 6-30 p.m. from 16th February 1964 to 26th February 1964 on account of some irregularity in the supply of electricity. According to this witness, it was made known to the workers that from 16th February 1964 work in the Weaving Department would star' at 8-30 p.m., and no notice was also given to the workmen to this effect. P. W. 2 Sheik Darbee!, who is an old employee of the mill, and war for some time the Secretary of the Works Comunttee, has admitted that when he reported for duty at 6-30 p.m. on 16th February 1964, he was told that the work in the Weaving Department would not start at 6-30 p.m. because of a Government order. It is admitted by this witness that on 17th February 1964 hc was again informed by the Labour Officar

that the work in the Weaving Department would not start at 6-30 p.m. on account of a Government order. It is therefore clear that it was made known to the workmen on 16th February 1964 that the work in the Weaving Department would start at 8-30 p.m. on account of some restriction in the use of electricity imposed by the Government in the mill. The workmen reported for duty at 6-30 p.m. during the period from 16th February 1964 to 26th February 1964 although they were informed that the work in the Weaving Department would start at 8-30 p.m. They worked only for one hour from 8-30 p.m. to 9-30 p.m. and then left the factory. It is no doubt true that no notice of the change of the working hours from 8-30 p.m. to 11-30 p.m. was issued to the workmen in accordance with the Standing Orders of the Company. But there cannot be any doubt that the reason for the change in the working hours was made known to the workmen on 16th February 1964, and there was no justification for the workmen in refusing to work from 8-30 p.m. to 11-30 p.m. for the period from 16th February 1964 to 26th February 1964 when this change in the working hours was due to the imposition of restriction on the use of electricity in the jute mills between 6-30 p.m. and 8-30 p.m. The bona fides of the Company also appears from the notice, dated 19th February 1964, issued to the workmen. In this notice, which has been characterised by the Union as a notice of threat held out to the workmen, it is clearly stated that the change in the working hours as noted in the notice had to be introduced on account of restriction imposed by the Government on the use of electricity, and the workmen of the Weaving Department were given opportunity to resume their work. But, in spite of this notice, the workmen did not work from 8-30 p.m. to 11-30 p.m. The conduct of the workmen in refusing to work from 8-30 p.m. to 11-30 p.m. cannot be justified. The members of the Works Committee also considered this conduct of the workmen in their meeting held on 21st February 1964, and they were unanimous that the move on the part of the B shift workers of the Weaving Department was unjustified. The workmen deliberately refused to work from 8-30 p.m. to 11-30 p.m. and worked for only one hour, viz., from 8-30 p.m. to 9-30 p.m. during the period from 16th February 1964 to 26th February 1964 without any justifiable reason, and the action of the Company in not paying wages for two hours daily from 16th February 1964 to 26th February 1964 is fully justified. There is also another aspect of the matter, and it is this, that a dispute was raised by the workmen, and that dispute was pending for adjudication when the workmen resorted to a concerted action in refusing to work from 8-30 p.m. to 11-30 p.m. although they were informed about the reason for the change in the working hours. This concerted action on the part of the workmen of the Weaving Department, during the pendency of a dispute before this Tribunal, amounted to illegal strike, and in this view of the matter also, the petitioner is not entitled to get wages for 2 hours daily from 16th February 1964 to 26th February 1964. as claimed by him.

It is now well settled that a mere contravention of section 33 of the Industrial Disputes Act by an employer does not entitle an employee to any relief unless it is shown that the action of the Company is not otherwise justified. In other words, it is open to the employer to justify its action even if it is

proved that there has been contraventon proved that there has of the Industrial by It is nowhere specifically stated in the pa the particular provision of section 33 which is said to have been contravened ment in paragraph 15 seems to suggest on of section 33(1)(a) of the Act, but the the petitioner, as appears from the petitioner the change in the working hours has no in accordance with the Standing Order, in of a notice under the Standing Orders of pany. It is no doubt true that the Start provide for issue of a notice in case of the working hours. The notice contemplate standing order IV has not been issued to men, and there has thus been a technic section 33 of the Industrial Disputes Act the petitioner a right to file an application tion 33A. The fact that previously the accepted change in the working hours, previous notice, does not absolve the Co its responsibility under the Standing Ond a notice to the workmen regarding any d working hours. As the Company, in their has been able to establish that its action i the petitioner his wages for two hours d period from 16th February 1964 to 26 1964 is bona fide and justified, the me there has been a breach of section 33 inasmuch as no notice of the change in hours was issued to the workmen, does the workman any relief as claimed by h

This is my award.
Dictated and corrected by me.
K. P. MUKHERJI,
Judge.

K. P MUK Judge, Fifth Industrial 26-24

By order of the S. C. MUKHERJEE.

No. 1148-I.R./IR/4L-44/60.—20th Ma Whereas under the Government of W Labour Department, Order No. 2402-I.R 60, dated the 17th May 1960, the industry between Messrs. Chinsurah-Boinchee I tion, Chinsurah, Hooghly, and their represented by Serampore-Chinsurah & Workers' Union, Chinsurah, district regarding the issue mentioned in the being a matter specified in the third the Industrial Disputes Act, 1947 (XIV oreferred to the Third Industrial I adjudication;

And whereas during the pendency of before the said Industrial Tribunal, Sai Kumar Nandy, Hemanta Kumar Neogi Chand Ghosh, workmen of the said Compoundaints in writing to the said Industria against the said Company alleging the

hy had contravened activisions of section 33 industrial Disputes Act, 1947 (XIV of 1947);

whereas in exercise of the powers conefrred ion 33A of the Industrial Disputes Act, 1947 (1947), the said Industrial Tribunal has lated upon the said complaints and submitted and to the State Government;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV 7), the Governor is pleased hereby to publish d award as shown in the annexure hereto.

#### ANNEXURE

matter of three applications filed by Sarvasree dhir Kumar Nandi, Hemanta Kumar Neogi id Netai Chand Ghosh under section 33A ainst their common employer O.P. Messrs. insurah Boinchee Bus Association, Chinsurah, toghly, in connection with G.O. No. 2402-dated 17th May 1960. (Case Nos. 266/0, 267/1960 and 268/1960 under section 33A actively.)

THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri J. N. MANDAL, Judge

#### **AWARD**

inree cases are being considered together for take of convenience in view of the fact that the sare almost common. The three workmen have lodged these complaints under section of the Industrial Disputes Act are workmen of ame concern, viz., Messrs. Chinsurah Boinchee Association, Chinsurah, Hooghly (hereinafter be red to as the Company—O.P.).

three workmen have complained of contravenof the provisions of section 33 of the Industrial ites Act, 1947, by their common employer. Common case is that they were serving as the services with effect in 1st September 1960. At that relevant time, the was a proceeding pending before this Tribunal rding some disputes existing between the parties other workmen of the Company. In spite of pending proceeding, the Company did not possible the provisions of section 33 in obtaining the Tribunal's approval to the order of termination of the services of these applicants.

written objections. The Company O.P. has nded in its written statement that the three ters had to be retrenched on ground of tomy. So there was justification for the inchments. The Company has further contended the applications are not maintainable in view fact that the provisions of section 33(2)(b) not attracted inasmuch as there was no distal or discharge for any misconduct.

the three complaints have not been diligently and by the applicants. Since the filing of the en objections by the Company O.P., no step over was taken by the applicants. The

Learned Advocate, who filed these applications, has informed the Tribunal that he has no instruction from his clients to proceed with the cases. In the circumstances, the cases are dismissed for default and for want of proper prosecution. The applications stand rejected.

This order will govern the other two cases also. Dictated and corrected by me.

J. N. MANDAL, Judge. 6-3-65.

> JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 6-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1152-I.R./IR/11L-249/64.—20th March 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3266-I.R./IR/11L-249/64, dated the 28th July 1964, the industrial dispute between Messrs. Chhaya Cinema, 122 Upper Circular Road, Calcutta-6, and their workmen represented by the Bengal Motion Picture Employees' Union, 126A Dharamtala Street, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal:

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNEXURE '

In the matter of an industrial dispute between Messrs. Chhaya Cinema, 122 Upper Circular Road, Calcutta-6, and their workmen represented by the Bengal Motion Picture Employees' Union, 126A Dharamtala Street, Calcutta-13. (G.O. No. 3266-I.R., dated 28th July 1964.) (Case No. VIII-205/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

This is a reference under section 10 of the Industrial Disputes Act. The parties are Messrs. Chiaya Cinema, 122 Upper Circular Road, Calcutta-6, and their workmen represented by the Bengal Motion Picture Employees' Union, 126A Dharamtala Street, Calcutta-13. The issue is as follows:

Whether the workmen are entitled to any additional quantum as bonus for the years 1962 and 1963?

Both the parties appeared in this case and submitted their written statements. The case was fixed for hearing today. The parties have not appeared for hearing. No sufficient cause has been shown by the parties for their non-appearance. It appears that the parties are not keen to follow up this matter. In the circumstances of this case, I presume that the dispute in question is no longer in existence. An award is passed accordingly.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 8-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1154-I.R./KW/IR/9L-2(A)/57. — 22nd March 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 4744-I.R./IR/9L-2(A)/57, dated the 26th September, 1959, the industrial dispute between the Tea Districts Labour Association (Secretaries: Jardine Henderson Ltd.), P.O. Box No. 51, Calcutta, and its workmen represented by the Tea Districts Labour Association Employees' Union, G. T. Road, Bastin Bazar P.O., Asansol, regarding the issues mentioned in the said order, being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Third Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Bikram Misra and ten other workmen of the said Company made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had altered, to the prejudice of the said workmen, the conditions of service applicable to them immediately before the commencement of the said proceedings;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an application under section 33A filed by Shri Bikram Misra and 10 others against their common employer Messrs. Tea Districts Labour Assolation (Secretaries: Messrs. Jardine Henderson Ltd.), P.O. Box 51, Calcutta, in conto the total of the conton with G.O. No. 4744-I.R./IR/9L-2(A)/57,

dated 26th September 1959. (Case No.

BEFORE THE THIRD INDUSTRIAL TRO

Present:

Shri J. N. MANDAL, Judge

**AWARD** 

This is an application under section 33A Industrial Disputes Act, 1947, filed by Bikra and 10 others complaining of contravent section 33 of the Industrial Disputes Act becommon Employer Messrs. Tea Districts Association.

Their short case is that they were per workmen of the Company O.P., but the Company o.P., but the Company o.P., but the Company o.P., but the Company o.P., but the Company of the condition of the condition of the condition of service of the workmen. He condition of service of the workmen. He company to give to the retrenchments but the Company of comply.

The Company O.P. opposed the application regarding maintainability of the application inasmuch as there has been no co tion of section 33 of the Industrial Disput The Company has further contended to retrenchment was bona fide and for it grounds.

Since the filing of the written objection Company O.P., the applicants did not take a nor did they appear to substantiate their Sufficiently long time has passed. Therefore serve no useful purpose to drag the confurther. So I dismiss the application for deficient want of proper prosecution. The comphereby rejected.

Dictated and corrected by me.

J. N. MANDAL, Judge. 6-3-65.

JITENDRA NATH MAN Judge, Third Industrial Tri 6-3-65.

By order of the Govern S. C. MUKHERJEE, Asst.

No. 1155-I.R./IR/11L-319/64.—22nd Man—Whereas under the Government of West Labour Department, Order No. 4206-I.R./319/64, dated the 15th September 1964, th trial dispute between Messrs. Imperial (Industries (India) Private Limited, I.C.I. Mayorking in the Company's godown represe I.C.I. & Associated Companies' Employees 34 Chowringhee, Calcutta-16, regarding the mentioned in the said order being a matter in the third schedule to the Industrial Disposation.

lot 1947), was referred that adjudication to long the said Second Industrial Tribunal in the state Government its award on justial dispute; and the provisions of the Industrial Disputes Act, 1947 (XIV of Governor is pleased hereby to publish and as shown in the annexure hereto.

## ANNEXURE

ter of an industrial dispute between Imperial Chemical Industries (India) Lamited, I.C.I. House, 34 Chowringhee, 1a-16, and their sub-staff working in the my's godown represented by I.C.I. and the Companies' Employees' Union, 34 inghee, Calcutta-16. (Case No. VIII-262)

RE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

P. BIIAITACHARYA, Judge, Second Industrial Tribunal.

Appearances:

ampany: Shri S. L. Banerjee, Industrial Relations Manager.

lion: Shri Patit Paban Pathak.

remment of West Bengal by its Labour it Order No. 4206-I.R./IR/11L-319/64, September 1964, referred to this Tribunal trial dispute between Messrs. Imperial Industries (India) Private Limited, I.C.I. I Chowringhee, Calcutta-16 (hereinafter to as the Company), and their sub-staff a the Company's godown represented by sociated Companies' Employees' Union, nghee, Calcutta-16 (hereinafter referred to ion), for adjudication under section 10 of rial Disputes Act.

e framed in this case runs as follows:

If the sub-staff working in the godown of
Company are entitled to Godown
Wance? If so, the quantum?

#### AWARD

ion in its written statement alleges the lacts: Messrs. Imperial Chemical Indusi) Private Ltd. is a prosperous organisation in its stability second to none in any industry. The general staff of the Company working lown enjoy the privilege of an allowance iwen to the godown staff by the Company pril 1960. The subordinate staff, namely, Jamadars, Coolies, Carpenters, etc., in the reference as sub-staff do not enjoy though they are working in the godown. In gondition in the godown is more an that in the office, and that is why the conceded a special godown allowance to staff working in the godown. The Union acception to the arbitrary exclusion of the rout the said benefit. By a letter, dated ber 1963, the Union made a demand for

extending the said benefit to the sub-staff working in the godown, and contends that Company's objections in this respect are not tenable.

The Company has filed a written statement challenging the claim of the Union. A preliminary objection is raised as to the maintainability of the reference, on the ground that the godowns of the Company are under the Calcutta Regional Office, and as such the reference is bad inasmuch as it is made in the name of the Company with Head Office address. On merits, the Company's case is that when the members of the general staff are transferred from the head office to the godown, they undergo some changes in the working hours, and that is why the employees so transferred from the head office to the godown are given the benefit of godown allowance. The sub-staff employed in the godown are not liable to be transferred to the office, and as such they are employees of the godown from the time of their appointment, and so they are not entitled to any special allowance for working in the godown. The claim of godown allowance by the sub-staff cannot therefore be maintained.

#### Decision

First of all, I will deal with the preliminary objection as raised by the Company. In the present reference, the dispute has been mentioned as between the sub-staff working in the godown and Messrs, Imperial Chemical Industries (India) Private Ltd., I.C.I. House, 34 Chowringhee, Calcutta-16. It is now contended on behalf of the Company that the godowns are under the Calcutta Regional Office, and as such the reference is bad. The objection is undoubtedly a technical one without any substance. The Calcutta Regional Office is subordinate to the Head Office of the Company, and the godowns are the godowns of the Company, namely, Messrs. Imperial Chemical Industries (India) Private Ltd. The dispute is therefore between the workmen and the employer Messrs. Imperial Chemical Industries (India) Private Ltd. I find no defect with the reference as made. The preliminary objection stands overruled.

Now I will take up the case on merits. It is an admitted fact that the Company gives godown allowance to the general staff, namely, all categories of clerks working in the godown. The Company's letter (Ext. 1A) shows that this godown allowance had been given to different categories of general staff, namely, Grade B, Grade C and Grade D at Rs. 25, Rs. 20 and Rs. 15 per month respectively with effect from 1st April 1960. In this circular it is not stated as to why this godown allowance had been given. There is no record of the Company to show the consideration which weighed with; the Company for giving this godown allowance to the general staff working in the godown. In the Company's letter (Ext. 6) it is stated that the clerical staff were required to work both in the office and in the godown. Since the condition of service in the godown was more arduous than that in the office, the management decided to grant godown allowance to the clerical staff working in the godown. Unlike clerical staff, the sub-staff working in the godown were recruited specially for the godown, and as such they are not transferable, and this is the contention of the Company for conceding godown allowance to the general staff working in the godown. The

position obviously is that the working condition in the godown is worse and the godown workers are required to work three hours extra and as such an allowance was given to the general staff working in the godown. Now if this is the reason for granting godown allowance to the general staff, I see no reason why the subordinate staff working in the godown should be denied the benefit of the said allowance. It is however conceded by the Company that godown allowance is given to the general staff who had been even recruited for the godown and had been working there all along. The Company's representative argues that this was done by mistake. I am unable to accept the plea of mistake. If the clerks working in the godown from the beginning are entitled to godown allowance because of arduous nature of work and extra working hours in the godown, I feel compelled to say that the subordinate staff working in the godown should also enjoy the privilege. The subordinate staff also works three hours extra in the godown. The Company wants to resist the claim on the plea that the substaff of the godown are not transferable to office, and while appointing them in the godown and fixing their remuneration, the nature of their work had been taken into consideration. But that is not borne out by evidence. There is no different scale of pay for the godown sub-staff. The sub-staff both in the office and in the godown are on the same scale of pay. That being so, extra hours of work was not taken into consideration while fixing the remuneration for the godown sub-staff. Social justice and sense of equity demand that the sub-staff in the godown should also enjoy similar privilege in a modified form. When the Company accepts the principle of godown allowance for extra work in the godown, they should not deny the said allowance to a particular section of workers working in the godown. I therefore consider that the claim for godown allowance by the sub-staff is justified.

The next question is what should be the amount of godown allowance for the sub-staff. The claim is Rs. 10 per month. The learned representative for the Company says that the amount claimed is excessive. The clerks of the lowest category get godown allowance of Rs. 15 per month. The sub-staff working in the godown should at least get half of it. I accordingly award Rs. 7.50 as godown allowance per head per month for the sub-staff working in the godown.

The Union claims that this allowance should be from 1st April 1960. There is no justification of the said claim. The Union claimed godown allowance in writing in respect of the godown sub-staff on 15th October 1963 for the first time. In that context, I should not allow any arrear allowance. The godown allowance for the sub-staff as contemplated in this award will be effective from 1st March 1965.

This is my award and it is to be implemented within one month of its publication in the "Calcutta Gazette".

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.
A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
12-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1177-I.R./IR/11L-298/64.—23rd 12—Whereas under the Government of 12 Labour Department, Order No. 421. 298/64, dated the 22nd September 184 trial dispute between Messrs. Sinch Co. (P.) Ltd., 14 India Exchange Place, and their workmen represented by Sand Chittagong & Narayanganj Empolyees 14 India Exchange Place, Calcutta-1, n issue mentioned in the said order is specified in the third schedule to the laputes Act, 1947 (XIV of 1947), was a adjudication to the Fifth Industrial Tri

And whereas the said Fifth Industri has submitted to the State Governmen on the said industrial dispute;

Now, therefore, in pursuance of the section 17 of the Industrial Disputes Ac of 1947), the Governor is pleased here the said award as shown in the annexe

#### ANNEXURE

In the matter of an industrial disp between Messrs. Sinclair, Murray Ltd., 14 India Exchange Place, Ca their workmen represented by Sint Chittagong & Narayanganj Employ tion, 14 India Exchange Place, Calt No. 276 of 1964.)

BEFORE THE FIFTH INDUSTRIAL WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fitth Tribunal.

Present for the Employees' Association Roy, Advocate, and Shri Samsunda Advocate.

Present for the Company: None.

The above industrial dispute was rel Tribunal under section 10 of the Indus Act, 1947, by Government Order No. 11L-297/64, dated the 22nd Septemba adjudication upon the only issue, viz.—

Whether the employees are entitle increase in salary? If so, what quantum?

The case of the Union may shortly follows: Messrs. Sinclair, Murray & (hereinafter referred to as the Compa and prosperous concern engaged in the jute broking, salvage operating, and surveying of loss in relation to Fi Insurance. The Head Office of the located in Calcutta and it also run Cossipore for reconditioning salvage Company employs about 60 works clerical and subordinate staff. The final of the Company is sound, but the wo Company are not being given increme in spite of a considerable rise in the index. The workmen, through their Unincrease in their wages in view of the increment was given to them since I management agreed to increase the

cent. with effect from April 1964. A dispute alsed, and conciliation proceedings were d. It was agreed at the conciliation proceedings the workmen would accept the 5 per cent. It was seen wages with effect from the 1st April 1964, the question whether they would be entitled to half for adjudication. The workmen have a further increase of wages not less than a cent. on their existing wages.

#### Decision

tuce was duly served on the Company, and the gang Director of the Company, one Mr. Donald Watson, appeared in person on 11th November The Union filed its written statement on 30th mber 1964, but none appeared on behalf of the pany, and no written statement was also filed The Company was given notice about the ng of this case and, in spite of service of notice, appeared on behalf of the Company. The pany was given sufficient opportunity to contest case, but the Company did not appear at the ng of the case, and the case was ultimately 1 ur for ex-parte hearing. On behalf of the n Snri Sukumar Paul, an employee in the unts Department of the Company, has been uned. His evidence is that the Company paid s and dearness allowance separately to its men up to May 1959 but since June 1959 less allowance, which was paid according to the al Chamber of Commerce scale, was merged in usic wages. He has further stated that at the the dearness allowance was merged in basic s, Rs. 140 was paid as dearness allowance to workmen on the first rupees one hundred, and blidded wages were fixed accordingly. But 1959 the employees did not get any increment. fact that since 1959 there has been a conable rise in the cost of living index justify the of the workmen for an increase in their wages ct, of course, to the financial capacity of the oyer. The Company also, by giving an increase per cent. on the existing wages of the workmen, admitted that the workmen are entitled to an ase in wages. It is now well settled that ase in wages can only be made after a conation of the financial capacity of the Company ar the increase, and after the Tribunal has come e conclusion upon the evidence before it that company has the capacity to bear this increase. financial position of the Company is thus an trant and relevant factor in considering the of the workmen for an increase in wages. ds the financial position of the Company the ace of P.W. 1 is that the financial position of ompany is good, and the Company earns profit

year. In support of his statement he has produced and proved the balance-sheets and profit and loss accounts of the Company for the years 1958, 1959, 1960, 1962 and 1963. It appears from the balance-sheets, Exts. 3 to 3(d), that in all these years the Company earned profits though the amount of profits earned varied each year. The Company earned a profit of Rs. 85,000 and odd in 1958, Rs. 1 lakh and 60 thousand in 1959, Rs. 38 thousand and odd in 1960, Rs. 51 thousand and odd in 1962 and Rs. 1 lakh, 77 thousand and odd in 1963. The financial position of the Company, therefore, appears to be sound and satisfactory, and the Company is in a position to bear additional burden of a reasonable increase in the wages of the workmen. The cost of living index at the time D.A. was married in the living index at the time D.A. was merged in the wages of the workmen in 1959, was between 451-460 and the amount of D.A. paid to the workmen according to the Bengal Chamber of Commerce scale at that time was Rs. 140 on the first rupces one hundred. The cost of living index in 1964 was between 521-530, taking the base at 100 in 1939 and those workmen who were getting Rs. 140 as D.A. in 1959 are now entitled to get Rs. 175 as D.A. on account of the rise in the cost of ilving index. The scale of D.A. under the Bengal Chamber of Commerce scale is, however, too generous, and it is not feasible and not proper also that D.A. should be given to the workmen for full neutralisation in the cost of living index. The claim of the Union for an increase of another 20 per cent, on the existing wages appears to be high in view of the fluctuation in the profits earned by the Company during the last few years. I, therefore, hold that the workmen drawing salary up to Rs. 100 will get a further increase of 12 per cent. on their existing wages; those drawing wages between Rs. 101 and Rs. 200 will get an increase of 10 per cent. on the existing wages, and those drawing wages from Rs. 201 and above per month will get an increase of 8 per cent. on their existing wages. The Company employs about 60 workmen, and the proposed increase in the existing wages of the workmen will not be beyond the capacity of the Company to bear upon. increase in wages is to take effect from 1st April 1964.

This is my award.

Dictated and corrected by me. K. P. MUKHERJI, Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 9-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

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# LABOUR DIRECTORATE

# CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS (Base 1960—100.)

# Centre—Raniganj

Group/Sub <sub>r</sub> group.		June 1964.	July 1964.
1-A. Food:			•
(a) Coreals and Products	••	114	. 121
(b) Pulses and Products		153	165
(c) Oils and Fats		148	156
(d) Most, Fish and Eggs	••	122	126
(e) Milk and Products		109	108
(f) Condiments and Spices		100	104
(g) Vegetables and Fruits		139	154
(h) Other Food	••	129	129
Food Index		122	128
I-B. Pan, Supari, Tobacco and Intoxicant	ø	108	108
II. Fuel and Light		118	121
III. Housing	••	100	100
IV. Clothing, Bedding and Footwear		109	110
V. Miscellaneous:			
(a) Medical Care	٠.	107	107
(b) Education, Recreation Argusement.	and	124	184
(c) Transport and Communication	••	107	107
(d) Personal Cars and Effects		115	117
(e) Others	••	104	106
Miscellaneous Index		112	115
General Index	••	118	192
Estimated General Index on Base :			

D. CHATTERJEE,
Labour Commissioner and
Competent Authority under
Minimum Wages Act, West Bengal.

# Calcutta



# Gazette

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THURSDAY MAY 6, 1965

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# PART IC-Awards by Industrial Tribunals and Consumer Price Index

# GOVERNMENT OF WEST BENGAL

# LABOUR DEPARTMENT

#### **ORDERS**

I.R./IR/10L-149/64.—26th March 1965. under the Government of West Bengal, eartment, Order No. 3537-I.R./IR/10Li the 6th August 1962 (hereinafter referhe said Order), read with its Corrigenda R./IR/10L-97/62, dated the 17th June I.R./IR/10L-97/62, dated the 10th Septand 4596-I.R./IR/10L-97/62, November 1963, and this Department 9-I.R./IR/10L-97(A)/62, dated the 2nd 3, 1311-I.R./IR/10L-97(A)/62, dated the 1 1963, read with its Corrigendum No. R/10L-97(A)/62, dated the 16th October his Department Order Nos. 2045-I.R./IR/ 52, dated the 21st May 1963, 3987-I.R./ A)/62, dated the 20th September 1963, R/10L-97(A)/62, dated the 16th October -I.R./IR/10L-97(A)/62, dated the 21st 64, 1826-I.R./IR/10L-97(A)/62, dated the 1964, 2174-I.R./IR/10L-97(A)/62, dated June 1964, 2175-LR./IR/10L-97(A)/62, 12th June 1964, 3230-LR./IR/10L-97(A)/ he 27th July 1964 and 3503-I.R./IR/10Llated the 13th August 1964, the disputes employers of the engineering establishtioned in the list I attached to the said Order and represented either by themselves or by the organisations mentioned in the list II attached to the said Order, on the one hand, and their workmen represented by the Trade Unions mentioned in the list III attached to the said Order, on the other, regarding the issues mentioned in the said Order being matters specified in the third schedule to the Industrial Disputes Act 1947 (XIV of 1947), were referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the industrial dispute between Messrs. Sree Krishna Private Limited, one of the Companies mentioned in list I attached to the said Order, and their workmen;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## **ANNEXURE**

In the matter of industrial disputes existing or apprehended in the Engineering Industry in West Bengal between the engineering establishments mentioned in list I attached to the order

of Reference and represented either by themselves or by the organisations named in the List II attached to the Order of Reference, on the one hand, and their workmen represented by the Trade Unions mentioned in the List III attached to the Order of Reference on the other and in the matter of the dispute between Messrs. Shri Krishna Private Ltd. (Serial No. 548) and their workmen. (Case No. III-126/62.)

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal For the Union: Shri S. Banerjee.

For the Company: Shri K. P. Mookerjee, Counsel.

#### **AWARD**

The establishment of this Company is included within the Omnibus Reference under G.O. No. 3537-I.R., dated 6th August 1962 (serial No. 548). The issues referred for adjudication are as follows:

- 1. Wages.
- Holidays and leave—Festival holidays, sick leave, casual leave and privilege leave.

The Company has claimed exemption from this reference in respect of both the issues and a "no dispute" award on the basis of an amicable settlement between the Company and its workmen, dated 7th October 1964. Two Memoranda of Settlements both dated 7th October 1964—one between the Company and its six staff members and the other between the Company and its other workmen who appointed five representatives specifically for the purpose of the settlement,—have been produced. The document whereby these five representatives were authorised, has also been produced. The aforesaid three documents have been marked Exts. 1, 1(a) and 2 respectively.

Union No. 3 of list III in the order of reference opposes the Company's prayer. This Union has challenged the agreement as not bona fide and binding upon all the workmen of the Company.

Both the parties were allowed to adduce evidence in support of their respective cases. Shri P. C. Chowdhury, the Factory Manager of the Company, gave evidence on behalf of the Company, and Shri Durjoy Kumar Jana, a workman, gave evidence on behalf of the opposing Union. Shri P. C. Chowdhary proved the two agreements, Exts. 1 and 1(a). Exhibit 2, the document of authorisation in favour of the five representatives of the workers, was proved by the testimony of the worker witness, Shri Durjoy Kumar Jana. He admitted his signature in this document. The only suggestion made to Shri P. C. Chowdhury in respect of documents, Exts. 1 and 1(a), was that the Company got the workmen to sign the documents without letting them know the contents thereof and by threat and coercion. This suggestion was denied. In his evidence, the worker witness, Shri Durjoy Kumar Jana, admitted having signed workers' agreement, Ext. 1(a), but stated that he signed it for increment and the contents of the document were not explained to him and other workers. Shri P. C. Chowdhury, the Company's witness, has categorically stated that the agreement

has been implemented and the work the benefits of the agreemnt. This sp been at all challenged in cross-exam there is the clear admission of Shri Jana that he signed a document for ments. It may be safely held from dence that the agreements with the and the workers have been implem workers are getting the benefits of the am unable to accept the uncorrobor. of Shri Durjoy Kumar Jana that the tures in the document were taken wing the document and by threat an am satisfied from the evidence product the pendency of the present adjudicings there was some move for a set entire dispute between the Company men and in pursuance thereof, the wo ed five representatives for negotiatin with the Company by the documer these representatives negotiated and settlement with the workmen in Memorandum of Settlement, Ext. 16: also signed by the workers and im acted upon, and the other staff men cluded a settlement in terms of Ext terms of both the agreements was t should file a joint petition before the connection with the present reference from this reference on the basis of a for a "no dispute" award. The Con the present petition for exemption a pute" award on the basis of the settlements. The petition purports petition and is signed by the Compar tives and some workmen including f tives appointed by Ext. 2. I think the entitled to take steps for enforcing with the workers in terms of the Settlements, Exts. 1 and 1(a), though: have not joined the Company for t have carefully considered the terms o clearly appears that the terms cover I wages, a graduated scale of dearn annual increments and leave and holi It is significant that no other work forward to challenge the agreement about the agreement is now raised Union of the Industry. It is further note that the Memorandum of Settler which relate to the factory workmen 22 workmen. Shri Durjoy Jana has are 140 or 145 workmen in the 1 Company, but this statement has been cross-examination. I am unable to at testimony in this respect. From made on behalf of the Company to appears that the Company's position the Company's direct workers on wh settlement, Ext. 1(a), was concluded, contractors' workers.

After considering the entire evic circumstances as discussed above, I Memoranda of Settlements, Exts. I bona fide documents whereby all dispwages and leave and holidays between and its workmen, including the staff settled and the settlement was impacted upon, and in view of the specific agreement that there should be a "no to the specific agreement that there should be a "no to the specific agreement that there should be a "no to the specific agreement that there should be a "no to the specific agreement that there should be a "no to the specific agreement that there should be a "no to the specific agreement that there should be a "no to the specific agreement that there should be a "no to the specific agreement that there should be a "no to the specific agreement that there should be a "no to the specific agreement that there should be a "no to the specific agreement that there should be a "no to the specific agreement that the specific agreement that the specific agreement that the specific agreement that the specific agreement that the specific agreement that the specific agreement that the specific agreement that the specific agreement that the specific agreement that the specific agreement that the specific agreement that the specific agreement that the specific agreement that the specific agreement that the specific agreement the specific agreement the specific agreement that the specific agreement the specific agreement the specific agreement that the specific agreement the specific ag

present reference on the basis of the agree-ine Company is fully amtitled to claim such a spute" award in the present case notwith-ig that no joint petition by the Company and rivers has been filed.

te result. I make a "no dispute" award in of this establishment in terms of Memof are made parts of the award as Annexures.

> S. K. RAY, Judge, Seventh Industrial Tribunal. 16-3-65.

## **ANNEXURES**

EFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

matter of Government Order of Reference o. 3537-I.R./IR/10L-97/62, dated the 6th ugust 1962

#### And

matter of an industrial dispute

#### Between

vers of 1,208 engineering establishment in the are of West Bengal as mentioned in list I tached thereto

#### And

workmen represented by the Trade Union entioned in List III attached thereto

#### And

s. Shree Krishna Pvt. Ltd., 1/1/1 Kissen Dayal ılan Road, Salkia, Howrah (mentioned under mal No. 548 of the said list No. I and herein-'ter referred to as the said Company)

workmen represented by (1) Janak Ravat, (2) aghu Singh, (3) Raja Ram Kohar, (4) Noor lohd.. (5) Durga Din Murai, (6) Pundeo Singh, ') Bhagirath Singh and (8) Chandra Deo Singh.

it petition on behalf of the Company and their nen above named-

respectfully sheweth-

That the Government of West Bengal, Labour tment, vide Order of Reference No. 3537-I.R./ L-97/62, dated the 6th August 1962, have ed an industrial dispute relating to two issues. l) wages, and (2) holdiays and leave including il holidays, sick leave and casual leave and ge leave for adjudication to this Learned nal.

That the parties have amicably settled the in respect of wages, holidays and leave includstival holidays, sick leave and casual leave by randum of Settlements, dated the 7th October A copy each of the settlements as arrived at en the Company in respect of the operatives s well as the staff members are annexed hereto tarked "A" and "B", respectfully.

That in accordance with the Memorandum of ments it was agreed between the parties to file a joint petition before this Court for making a "no dispute" award in terms of the settlements.

It is, therefore, most humbly prayed that a "no dispute" award should be made in terms of the settlements mentioned above and the Company should be exempted from the present Order of Reference.

For the Company:

ILLEGIBLE.

For the workmen: ILLEGIBLE.

S. K. RAY, Judge, Seventh Industrial Tribunal. 16-3-65.

#### ANNEXURE I

MEMORANDUM OF SETTLEMENT

Parties to the settlement: Messrs. Shree Krishna (Private) Ltd., 1/1/1 Kissen Dayal Jalan Road, Salkia, Howrah and their workmen.

Representing the Employer: 1. Shri P. C. Chowdhary, Assistant Works Manager, Shree Krishna Pvt. Ltd., Calcutta. 2. Shri D. N. Varma, Labour Officer, Engineering Association of India.

Representing the workmen: 1. Janak Rawat, 2. Raghu Singh, 3. Raja Ram Kahar, 4. Noor Mohd., Durga Din Murai and others.

Short recital: The workmen employed by the Company directly approached the management to consider their case for increased wages sympathetically and to lay down rules and regulations for governing their conditions of employment. During the course of negotiation the Company and the workmen also desired to settle up the bonus issue. The parties held several bipartite discussions and after protracted negotiations have arrived at an amicable settlement in the following terms:

Terms of settlement: 1. Minimum Basic Wages: (a) It is agreed that a basic wage of Rs. 1.15 nP. will be paid to all such daily-rated workmen who have completed 12 months continuous service on 31st August 1964 on a parmanent basis with effect from 1st September 1964.

(b) It is further agreed that a basic wages of Rs. 30 will be paid to all such monthly-rated workmen who have completed 12 months continuous service on 31st August 1964 on a permanent basis with effect from 1st September 1964.

2. Dearness allowance: It is agreed that dearness allowance as per following scales will be given to all the workmen whether daily rated or monthly rated with effect from 1st September 1964:

Basic wages •	Dearness allowance
Up to Rs. 50 From Rs. 51 to Rs. 100	Rs. 25
From Rs. 51 to Rs. 100	Rs. 35
From Rs. 101 to Rs. 150	Rs. 45
From Rs. 151 to Rs. 200	Rs. 55
Rs. 201 and above	Rs. 70

3. The existing basic wages and dearness allowance of all the workmen (daily rated and monthly rated) will be readjusted in accordance with the scales of basic pay and dearness allowance under clauses 1 and 2 above, without affecting their existing Gross Wages.

- 4. Annual increment: Annual increment will be granted in the following manner on the basis of merit and efficiency of each individual employee concerned at the sole discretion of the manage-
  - (a) 6 nP. per day to those daily-rated workers whose wages are Rs. 3 per day or less including D.A.
  - (b) 10 nP. per day to those daily-rated workers whose wages are more than Rs. 3 per day including D.A.
  - (c) Rs. 1.50 per month to those monthly-rated workers whose wages are Rs. 75 per month or less including D.A.
  - (d) Rs. 2.50 per month to those monthly-rated workers whose wages are more than Rs. 75 per month including D.A.
- 5. Leave and holidays with pay: (a) It is agreed that the workmen shall be entitled to Statutory Leave as per Factory Act.
- (b) It is further agreed that eight Festival Holidays including all National Holidays with pay shall be granted to all the employees in a calendar year.
- 6. Standing Order: That for the purpose of regulating the conditions of employment the parties agree to adopt the Engineering Association of India's Certified Standing Order for Manual Work-
- 7. General: (a) The workers undertake and assure the management to give maximum output, maintenance of discipline and observance of Company's rules and regulations and also not to resort to any direct action during the currency of this settlement. This finally settles all the disputes, it any, whether pending at any level, viz., Conciliation, Tribunal or Bi-partite or not.
- (b) The workers further agree not to raise any demand whatsoever during the period of this settlement involving any further financial liability on the Company in any manner.
- 8. Period of operation of the Settlement: It is further agreed that this settlement will come in force with effect from 1st September 1964 and shall be binding on all the workmen present and future for a period of three years from the above date and thereafter it will continue to be binding on the parties as per provisions of section 19(2) of Industrial Disputes Act.
- 9. Annual Bonus: The management agree to make and the workmen agree to accept an ex-gratia payment equivalent to 16 (sixteen) days' basic wages as bonus in respect of each financial year during the currency of this agreement to all workmen at the time of Durga Puja. This will not however, form a precedence thereafter. The distribution of bonus among the workers shall be according to the period of their service rendered in the Company as mentioned below:
  - (a) On completion of one year's service—full amount (100 per cent).
  - (b) On completion of nine months' servicethree-fourth of the total amount (75 per cent.).

- (c) On completion of six months' ten half of the total amount (50 per
- (d) On completion of three months serv fourth of the total amount (25 pe

workmen who have put in less th months' service in the Company shall not h to any bonus.

The workers agree to the above arrange also agree that they will not raise any disthe issue of bonus whether Puja or Profit d currency of this settlement.

10. The parties agree to file a joint before the 7th Industrial Tribunal in  $\alpha$  with the Government Order of Refere 3537-I.R./IR/102-97/62, dated the 6th Aug praying for exemption from the above on the basis of above terms of settlemen rass a "No Dispute" award in terms of the ment.

On behalf of the workmen:

L.T.I. Raghubans Singh.

L.T.I. Dhani Sahu.

L.T.I. Riyasat Ali. L.T.I. Lakshan Sahu.

L.T.I. Noor Mohamed.

L.T.I. Banarsi Ram.

L.T.I. Badal Singh. L.T.I. Durga Singh Murai. L.T.I. Mohmed Husain.

L.T.I. Nanah Shah.

L.T.I. Tulsi Kahar. L.T.I. Ram Raj Kahar. L.T.I. Raja Ram Kahar.

Jogendra Singh. Shyambehari Sahu.

Gopal Thakur.

Durja Kumar Jana. Sree Kunja Samanta.

Indra Lal.

Ram Dulare.

Janak Rawat.

Satan Singh.

On behalf of the C Prakash Chandra Cl

## ANNEXURE II

MEMORANDUM OF SETTLEMEN Dated, 7th Octo

Parties to the settlement: Messrs. Shree (P) Ltd., 1/1/1 Kissen Dayal Jalan Road, Howrah, and their staff members.

Representing employer: 1. Shri P. C. Ch Assistant Works Manager, Shree Krishn Ltd., 2. Shri D. N. Varma, Labour Officer, ing Association of India.

Representing staff members: All the st bers of the factory whose names are given

- 1. Pundeo Singh,
- 2. Bhagirath Singh,
- 3. Chandra Deo Singh,
- 4.. Ram Bilas Singh,
- jai Narayan Maharaj, Rampal Kahar,

perial: The staff measures of the Company proceded the maintenant to consider proceded the maintenant to consider maintenant for wages and leave, etc., sympthatically down rules and regulation for governing tition of employment. During the course of the Company and the staff members and to settle up the bonus issue. The parseveral bipartite discussions and after progotiations, have arrived at an amicable in the following terms:

of settlement: 1. Minimum Basic Wages:

ed that the basic wages at the following
different categories of employees will be
all such staff members who have rendered
continuous service on 31st August 1964
manent basis with effect from 1st Septem-

legory	Scale of pay	Scale of pay			
hurwans	Rs. 30—1 — 4				
lerks	Rs. 55—2]— 8				
apervisors	Rs. 75—3 —10				
oreman	Rs. 200—5 —25 Rs. 30—1 — 4				
amadars	Rs. 30—1 — 4				
Affice Bearers	Rs. 75-2 - 8				
)rivers	103. 77 2	•			

earness allowance: It is agreed that dearness x as per following scales will be given to taff members with effect from 1st September

asic pay range	Dearness allowance			
Rs. 50	Rs. 30 per month			
Rs. 51 to Rs. 100	Rs. 45 " "			
Rs. 101 to Rs. 150	Rs. 50 " "			
Rs. 151 to Rs. 200	Rs. 55 " "			
Rs. 201 and above	Rs. 70			

he existing basic wages and dearness allowall the staff members will be readjusted in ace with the scales of basic pay and dearowance under clauses 1 and 2 above, without 3 their existing gross pay.

nnual increment: Annual increments shall ited as provided in the respective scales on is of merit and efficiency of each individual to concerned at the sole discreation of the ment.

tanding Order: It is agreed that for the purregulating the conditions of service of the embers, the parties agree to adopt the Engi-Association of India's certified standing or clerical, supervisory, and technical staff. eave and holidays with pay: (a) It is agreed the staff members shall be entitled to privilege leave with full pay for each comear of service.

light festival holidays including all national with full pay shall be granted to all the staff in a calender year.

- 7. General: (a) The staff members undertake and assure to maintain discipline and observe Company's rules and regulations and not to resoft to any kind of direct action during the currency of this settlement. This settlement finally settles all the disputes and/or claims whatsoever, if any, whether pending at any level, viz., conciliation, Tribunal or Bipartite or not.
- (b) The staff members further agree not to raise any demand whatsoever during the period of this settlement involving any further financial liability on the company in any manner.
- 8. Period of operation of the settlement: It is further agreed that this settlement shall come in force with effect from 1st September 1964 and shall be binding on all the staff members present and future for a period of three years from the above date and thereafter it will continue to be binding on the parties as per provisions of section 19(2) of Industrial Disputes Act.
- 9. Annual bonus: The management agree to make and the staff members agree to accept an exgratia payment equivalent to (16) sixteen days' basic wages as bonus in respect of each financial year during the currency of this agreement to all the staff members at the time of Durga Puja. This will not however, form a precedence thereafter. The distribution of the bonus among the staff members shall be according to the period of their service rendered in the company as mentioned below:
  - (a) On completion of one year service—full amount (10 per cent).
  - (b) On completion of nine months' service—onehalf of the total amount (50 per cent.).
  - (c) On completion of six months' service—onefourth of the amount (25 per cent.). Such
    staff members who have put in less than
    three months service in the company shall
    not be entitled to any bonus.

The staff members agree to the above arrangement and also agree not to raise any dispute over the issue of bonus whether Puja or Profit during the currency of this settlement.

10. The parties agree to file a Joint Petition, before the 7th Industrial Tribunal in connection with the Government Order of Reference No. 3537-I.R./IR/102-97/62, dated 6th August 1962, praying for exemption from the above reference on the basis of above terms of settlement and to pass a "No Dispute" Award in terms of this settlement.

On behalf of the Staff Members:

- 1. Pundeo Singh.
- 2. Bhagirath Singh.
- 3. Chandra Deo Singh.
- 4. Ram Bilas Singh.
- 5. Jai Narayan Maharaj. 6. Rampal Kahar (L.T.I.).

On behalf of the Employer:

- 1. Prakash Chandra Chowdhury.
- 2. D. N. Varma.

By order of the Governor, S. C. MUKHERJEE, Aget. Secy. No. 1208-I.R./IR/8L-2/65.—26th March 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1884-I.R./IR/8L-2(A)/60, dated the 26th April 1960, read with Corrigendum No. 4458-I.R./IR/8L-2(A)/60, dated the 1st October 1962, the industrial dispute between Messrs. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24, and their workmen represented by the Garden Reach Textile Workers' Union, Q-77 Akra Road, Calcutta-24, regarding the issues mentioned in the said order, being matters specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Labour Court for adjudication;

And whereas during the pendency of proceedings before the said Labour Court, Shri Saitan Singh, a workman of the said Company, made a complaint in writing to the said Labour Court against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Labour Court has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Saitan Singh, token No. 512, an employee of Messrs. Kesoram Industries & Cotton Mills Ltd., against the Company in connection with G.O. Nos. 4458-I.R., dated 1st October 1962, and 1884-I.R., dated 26th April 1960. (Case No. 7/64/33A of the Industrial Disputes Act.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

### Present:

Shri G. C. CHATTERJEE, Judge, Second Labour Court.

## Appearances:

For the Company: Shri J. D. Mukherjee, Advocate. For the Union: Shri Patit Paban Pathak.

## **AWARD**

This is an application under section 33A of the Industrial Disputes Act. This was filed by Shri Saitan Singh, Token No. 512, General Department. Saitan Singh was a car driver of the Company. On 3rd February 1963 he did not report to his duty because that was his weekly rest day. The Company however falsely charge sheeted him on the next day stating that he had refused to report to duty on 3rd February 1963 without any reason or rhyme whatsoever. Later he was dismissed on the basis of that false charge sheet. Hence the present application under section 33A of the Industrial Disputes Act for an award directing the Company to reinstate him to his job with full compensation.

The Company entered appearance written statement alleging inter alia that no contravention whatsoever of section in Industrial Disputes Act.

On the date of final hearing of the fell on 5th March 1965 I was given to by the learned representative of both there was no real dispute between the part the worker was going to resume his dutie basis of his old emoluments. To day I have been dispute between the large of Messra. Industries & Cotton Mills Ltd. He states the has already joined. It is clear from what is stated above that the dispute between the has since been dissolved.

The dispute therefore does not exist is to be a "no dispute" award in this case.

In the result, I make a "no dispute" award case.

Dictated and corrected by me. G. C. CHATTERJEE, Judge.

G. C. CHATTER Judge, Second Labour 15-3-65.

By order of the Gove S. C. MUKHERJEE, Ass

No. 1218-I.R./KW/IR/10L-111/63. — 261 1965.—Whereas under the Government of Bengal, Labour Department, Order No. 18 IR/10L-111/63, dated the 8th May 196 industrial dispute between Messrs. Associated Enterprises (Private) Ltd., Head Office Acharya Jagadish Bose, Calcutta-17, and far 1 Mahatma Gandhi Road, Thakurpukur, 24-Parganas, and their workmen represent Indian Enterprises Mazdoor Sabha, Q-313A Neogy Road, Calcutta-24, regarding the issue tioned in the said order, being a matter in the Second Schedule to the Industrial I Act, 1947 (XIV of 1947), was referred to the Industrial Tribunal for adjudication;

And whereas during the pendency of protection before the said Industrial Tribunal, Shn Halder, a workman of the said Company, I complaint in writing to the said Industrial I against the said Company, alleging that the Company had terminated the service of tworkman concerned in such dispute;

And whereas in exercise of the powers  $\alpha$  by section 33A of the Industrial Disputes  $\alpha$  (XIV of 1947), the said Industrial Tribut adjudicated upon the said complaint and saits award to the State Government;

Now, Therefore, in pursuance of the providence of the Industrial Disputes Act, 194 of 1947), the Governor is pleased hereby to the said award as shown in the annexure has

## ANNEXUEE

matter of an application under section 33A the Industrial Disputes Act, filed by Shri in Halder against time employer Company, srs. Associated Indian Enterprise (P) Ltd., srs. Associated Indian Enterprise (P) Ltd., srs. Ishatma Gandhi Road, P.O. Joka, Calcutta-for their wrongful termination of service for the pendency of a dispute before the

FORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

L P. BHATTACHARYA, Judge, Second Industrial Tribunal.

## AWARD

s an application under section 33A of the I Disputes Act, filed by Shri Madan c/o. Shri Purna Chandra Das, Nandan lacutta-8, against the employer Company, Associated Indian Enterprises (P) Ltd., I a Gandhi Road, P.O. Joka, Calcutta-27, for termination of his service during the of a dispute referred under G.O. 3-I.R., dated 8th March 1965 was fixed for filing onten statement by the Company, but the v does not file any written statement on In the meantime, Shri Narayan Das the learned representative for the workman, d that as a reference under section 10, in this very workman has already been made Government, the present application under 33A would not be pressed. The application disposed of as not pressed in view of a under section 10.

ed and corrected by me. HATTACHARYA, Judge.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 12-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

212-I.R./IR/10L-53/63.—26th March 1965.—
under the Government of West Bengal,
Department, Order No. 2390-I.R./IR/10L-53/
d the 15th June 1963, the industrial dispute
Messrs. Howrah Engineering Concern (P)
3-154 Madhusudhan Pal Chowdhury Lane,
and their workmen represented by Howrah
ha Karkhana Mazdoor Congress, 43 Baikunatterjee Lane, Howrah, regarding the issue
d in the said order, being a matter specified
hird Schedule to the Industrial Disputes Act,
IV of 1947), was referred to the Second
I Tribunal for adjudication;

whereas during the pendency of proceedings he said Industrial Tribunal Shri Jiten Nath other workmen of the said Company made tint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workmen concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government:

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act filed by Jiten Nath and five others represented by Howrah Zilla Loha Karkhana Mazdoor Congress, 43 Baikuntha Chatterjee Lane, Howrah, against the employer Company Messrs. Howrah Engineering Concern (P) Ltd., 153-154 Madhusudan Pal Chowdhury Lane, Howrah, for their wrongful termination of their service. (Case No. 197/33A/

63.)

## BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

## **AWARD**

This is a joint application of six workmen under section 33A of the Industrial Disputes Act against the employer Company Messrs. Howrah Engineering Concern (P) Ltd., 153-154 Madhusudan Pal Chowdhury Lane, Howrah, for their wrongful termination of service. In the petition, it is alleged that they were dismissed during the pendency of a reference in respect of retrenchment of two other workmen (vide G. O. No. 2390-I.R., dated 15th June 1963). In that reference a joint petition was filed, whereunder the present six workmen also received compensation along with the two workmen concerned in that reference. Those documents are filed to oppose the present application as not maintainable. The relevant vouchers also have been filed to show that these six workmen received compensation and settled their dispute with the Company. In view of the said settlement, the present applicants under section 33A are not entitled to any further relief.

This is my award.

Dictated and corrected by me. A. P. B., Judge.

> A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 12-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy. No. 1225-I.R./IR/10L-72(A)/63.—27th March 1965.
—Whereas under the Government of West Bengal,
Labour Department, Order No. 4830-I.R./IR/10L72(A)/63, dated the 30th November 1963, read with
its Corrigendum No. 100-I.R./IR/10L-72(A)/63,
dated the 11th January 1965, the industrial dispute
between Messrs. Bengal Metal Industries, 554 Jessore
Road, 24-Parganas, and their workmen represented
by Bengal Metal Industries Workers' Union, 185
Dum Dum Road, Calcutta-28, regarding the issues
mentioned in the said order being matters specified
in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred
for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## **ANNEXURE**

In the matter of an industrial dispute existing between Messrs. Bengal Metal Industries, 554 Jessore Road, 24-Parganas, and their workmen represented by Bengal Metal Industries Workers' Union, 185 Dum Dum Road, Calcutta-28, vide Corrigendum No. 100-I.R., dated 11th January 1965. (Case No. VIII-294/63.)

## BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri S. K. ROY, Judge, Seventh Industrial Tribunal.

## Appearances:

For the Company: Shri J. R. Jain. For the Union: None.

## **AWARD**

The above dispute over the issues given in the order of reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, Order No. 4830-I.R./IR/10L-72(A)/63, dated 30th November 1963.

## Issues

- 1. Permanency of workmen.
- 2. Retiring benefit.

After receipt of the reference the Tribunal issued notices to both parties by registered post. The Company's notice was duly served and it appeared on the very first date through its representative. The notice issued to the Union was returned unserved. The Tribunal then wrote to the Government for furnishing correct address of the Union. No reply was received from the Government for a long time. In the circumstances the Tribunal issued another notice to the Union at the address given in the order of reference by registered post. This notice was served upon the Union and acknowledgment signed by a representative of the Union was duly received back. Thereafter a corrigendum No. 100-I.R., dated 11th

January 1965, was received from the Consumer was amended according the original order was amended accordi Tribunal issued another notice to this free This notice was returned un-served with the "not claimed". No appearance was made a of the Union after service of the first note original address. Considering all the above circumstances I am to hold that the Union served with the notice of this reference, nor ing that the second notice issued to the address was returned unserved as not class is significant to note that in spite of the the first notice at the original address the on union did not take any interest in the can case is now more than a year old. The facts above clearly indicate that the Union is not any interest in the dispute and is not pure dispute for adjudication. As the Union did any written statement in support of its did Company has not filed any written statement is not also taking any interest in the case the conduct of the parties indicated by the facts and circumstances it is clear that the de not being pursued for adjudication and it has for the purpose of the present reference. In cumstances there is no other alternative but i pose of the case by a "no dispute" award.

In the result, I make a "no dispute" await basis that the dispute has been given up by parties and it has thereby ceased to exist.

Dictated and corrected by me. S. K. ROY,
Judge.

S. K. ROY, Judge, Seventh Industrial Tri 16-3-65.

> By order of the Goven S. C. MUKHERIE Asst. Secy.

No. 1254-I.R./IR/11L-313(Pt)/62.—30th 1965.—Whereas under the Government of Bengal, Labour Department, Order No. 69411L-213/61, dated the 6th January 1962, the trial dispute between Messrs. Albert David Head Office, 15 Chittaranjan Avenue. Calcutta-91 (factory at 5/11 D. Gupta Lane, Calcutta-92 their workmen represented by Albert David Eyes' Union, 128B Baithak Khana Road, Calcutta-92 (Parker) and the issue mentioned in the said order, a matter specified in the Third Schedule Industrial Disputes Act, 1947 (XIV of 1947) referred to the Second Industrial Tribunal for a cation;

And whereas during the pendency of produced before the said Industrial Tribunal Shri Ajit! Basu, a workman of the said Company, complaint in writing to the said Industrial 1 against the said Company alleging that

had dismissed the said workman concerned

hereas in exercise of the powers conferred 33A of the Industrial Disputes Act, 1947 1947), the said Industrial Tribunal has adjupon the said complaint and submitted its the State Government;

herefore. In pursuance of the provisions of the Industrial Disputes Act, T947 (XIV) the Governor is pleased hereby to publish award as shown in the annexure hereto.

## ANNEXURE

atter of an application under section 33A of Industrial Disputes Act filled by Shri Ajit at Basu. 1/28A Prince Golam Mohammed I. Calcutta-26. against the employer Com-Messrs. Afbert David Ltd., 5/11 D. Gupta. Calcutta-50. (Case No. 27 under section of 1964.)

FORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

A. P BHATTACHARYA, Judge, Second Industrial Tribunal.

## Appearances:

Company: Shri N. M. Das Gupta, Advocate. workman: Shri Matish Roy.

## **AWARD**

is an application under section 33A of the d Disputes Act filed by Shri Ajit Kumar ainst the employer Company Messrs. Albert to 5.11 D Gupta Lane, Calcutta-50, for agful dismissial from service during the pena dispute referred under G. O. No. 69-I.R., h January 1962, to this Tribunal for adjudi-Shri Basu in his complaint states that he employee of Calcutta. He was transferred to He wanted transfer in December 1962. o Calcutta, and he was trying for it since %3. He was working properly at Gauhati. 28th June 1963 he received a chargesheet lakutta saying that he was guilty of negli-the performance of his duties and vilificathe management in various ways. He subreply to the chargesheet. Then an enquiry d in Calcutta, but it was not fair. At the he got no opportunity to cross-examine the s examined by the Company. He was also opportunities to adduce evidence at the As a result of such an unfair enquiry he simissed from service. The dismissal order accordingly justified. The Company also did approval of the Tribunal in dismissing Shri hough a reference as mentioned above was ; before the Tribunal.

Company filed a written statement opposing gattons made in the petition of the workman. side of the Company it was stated that the li had no jurisdiction to entertain the applicaceause it was a matter affecting the Gauhati of the Company. It was further contended in Basu is not a workman concerned in the

dispute under reference before the Tribunal, and as such the provisions of section 33 of the Act cannot be attracted, and so it was not necessary for the Company to obtain prior approval of the Tribunal before dismissing him from service. On merits, the Company's case is that a chargesheet was issued against the workman and he was given every opportunity of meeting the charges. An enquiry was properly held, and on the recommendations of the Enquiring Officer he was dismissed, and the dismissal is justified.

## Decision

I will first of all dispose of the preliminary objection regarding jurisdiction. The reference which is pending before the Tribunal is in respect of retrenchment of several workmen of the Company, and the workmen include the category of clerks as well. Shri Basu is a clerk who belonged to the Calcutta Office. He was transferred to Gauhati in December 1962. A chargesheet was issued to him from Calcutta, and the enquiry also was held in Calcutta. Shri Basu enjoyed dearness allowance and other privileges available to the employees in the Calcutta Office.
The Tribunal has accordingly jurisdiction over the present application of Shri Basu who being a clerk must be considered to be a workman concerned in the dispute of retrenchment which is pending before this Tribunal. I accordingly over-rule the Company's objection, and uphold the workman's contention that he is a workman concerned in the dispute of the retrenched workmen which has been referred to this Tribunal. The provisions of section 33 of the Industrial Disputes Act would accordingly apply.

Admittedly, the Company did not make an application for approval of the action taken by them under section 33(2)(b) of the Act. In the absence of such approval, the conclusion is irrestible that the employer contravened the provisions of section 33 of the Act, and as such the workman concerned has a right to apply under section 33A of the Act.

The contravention having been proved. I will proceed to adjudicate upon the merits of the complaint. The scope of section 33A is almost as wide as a reference under section 10 of the Act. The principles are well-settled. The jurisdiction of the Tribunal is limited to the enquiry as to whether a prima facie case has been made out by the employer against the employee, or in other words, whether on the evidence led it was possible for the Enquiring Officer to arrive at the conclusion in question. If the employer had made a proper enquiry into the alleged misconduct and if there had been no victimisation or unfair labour practice, the Tribunal would not interfere. In the present case, Sri Basu has been dismissed. The Tribunal can interfere with the order of dismissal only in the following four cases:

- 1. when there had been want of good faith.
- when there has been victimisation or unfair labour practice,
- 3. when the management is guilty of basic error or violation of the principles of natural justice,
- 4. when, on the materials, the finding is completely baseless and perverse.

The order of dismissal of Shri Basu is impugned by the workman on the ground that the principles of natural justice had been violated, and the materials before the Enquiring Officer did not justify his finding which was perverse. I will now take up the case on merits. Shri Basu was transferred from Calcutta to Gauhati, and there he was working in the Accounts Department. He was working under the Accounts Manager Shri Jones. He went on leave admittedly for the period from 1st May 1963 to 21st May 1963. He (Shri Basu) wanted to come back to Calcutta and made a move in this respect in April 1963. He received a chargesheet, dated 28th June 1963, from Calcutta, and that chargesheet is Ext. 3. The chargesheet mentions the following points: Since the middle of May 1963 Shri Basu had been doing acts of insubordination and disobedience, he was not doing the work allotted by the Branch Manager, he had been vilifying the management since he joined Gauhati and on 10th June 1963 he threatened the Branch Manager by saying that he (Shri Basu) would not accept his advice of not preaching against the management. This is the substance of the charge against Shri Basu. Before this chargesheet was issued, a letter was addressed to Shri Basu on 17th June 1963 (Ext. 4), in which it was mentioned that he was guilty of insubordination. On that very date he was asked to appear before an Enquiry Committee at Calcutta. So far as Ext. 4 is concerned, it is absolutely vague, and it shows that the Enquiry Committee was formed even before the formal chargesheet was handed over to Shri Basu. The chargesheet is Ext. 3, dated 28th June 1963, to which I have already referred. Shri Basu gave a reply to the chargesheet by Ext. 7. There he characterises the charges as vague. He also denied the charges. He clearly stated that the chargesheet did not mention any instance of insubordination. Thereafter, an enquiry was held on 2nd August 1963 by Shri S. C. Bhattacharya, Accountant of the Company. The only witness examined by Shri Bhattacharya is Shri B. N. Chakrabarty, who is the Branch Manager of Gauhati. The enquiry proceeding is Ext. B. Shri Bhattacharya asked questions to the Branch Manager, and the Branch Manager gave answers to the same. At the very outset, I should mention that the charges are absolutely vague. Shri Basu was charged with disobedience of orders, but not a single instance was quoted. He was charged that he was vilifying the management, but no categorical incident was cited. The only incident which I find in the chargesheet is an incident, dated 10th June 1963, with the Branch Manager himself. The workman Shri Basu complained that the charges were vague, but no attempt was made by the management to clarify the charges. On the date of enquiry, the Enquiring Officer asked questions of his own initiative to the Branch Manager, and the framing of the questions clearly indi-cates that the Enquiring Officer was relying upon matters which were not there in the chargesheet and which were not brought before the Enquiring Officer by the management. The Enquiring Officer asked Shri Basu about a criminal case of Madras, and that is also not mentioned in the chargesheet. In giving answer, the Branch Manager does not, however, describe what was the criminal case of Madras. I have sone through the proceedings of the enquiry, and I find that the evidence given by the Branch Manager is vague, and most part of it is hearsay. He speaks about reports from others. Not a single instance was cited as to when Shri Basu flouted the orders of the

Branch Manager or canvassed against the Branch Manager or convenient against the before the customers. The only instance is of the date of 10th June 1963. The heard Christian C Manager says that he heard Shri Bass propaganda against the Company before In cross-examination the witness however he made a report to the Head Office as Basu, and that was in the last part of He does not speak about any other reput larly about the incident, dated 10th June in report of the Branch Manager was not before the Tribunal. If the Branch Manager was made in the last part of April 1963, 1 that the charge speaks about nefanous and Shri Basu since after the middle of May in Branch Manager himself admitted that was on leave from 1st May 1963 to 21st May If Shri Basu was on leave in the middle of M he could not indulge in nefarious activities the said period. As to neglect of duty, would speak the truth. But the Company produce the same at the domestic enquiry an the Tribunal, though on the side of the work application supported by an affidavit was a production of the same. On 2nd August enquiry was held, and on the next day Su writes to the Enquiring Officer a letter (Ext plaining that he was not given opportunities examine the Branch Manager at the enquir, request for production of certain document acceded to. This letter must be construed at since it was written on the day following the enquiry. That the Company received this is appear from the accompanying endorsement Company does not in fact deny that this let received by them. Those documents if pr would have gone to show that the charge of of duty was not substantiated. On the each record, I hold that the Enquiring Officer d keep the request of Shri Basu for product certain documents. By those documents & could have proved that that he was not guily charge of neglect of duty or disobedience worders of the Branch Manager. I therefor a that Shri Basu was not given reasonable and opportunities of meeting the charges against The enquiry proceeding shows that the El Officer asked Shri Basu as to whether he wo to produce any witness in defence, and the ! Shri Basu was that he was not prepared to If that is so, the Enquiring Officer ought I given opportunities to Shri Basu to give of On the side of the workman it is argued the Enquiring Officer did not allow time to She I prepare himself for cross-examination of the Manager, and also a copy of the evidence Branch Manager was not supplied to him asked for. Since the charge was vague, it improper for Shri Basu to ask for a copy of the copy evidence of the Branch Manager before he cross-examine him. Reasonable opportunities be given to the accused. In the circumstance case, I think, Shri Basu was not given opportunities of cross-examining the Boundary of for cross-examining the Branch Manager, of evidence the entire charge was going to real Enquiring Officer mentioned in his report the Basu was examined and his statement had bet appropriately the statement had bet appropriate the statement had better the sta recorded, but unfortunately no such statement Shri Basu appears on the record. Shri Bast Vice-President of the Union and his Union a

nown to the Branch Manager. From the discremistances which I have considered, it table to come to the finding that Shri Basu to given proper opportunities to meet the levelled against him. I further hold that the are vague and indefinite. The enquiry was fair, and as such it is incumbent upon the rent to prove before this Tribunal that Shri been dismissed for gross misconduct. But use Tribunal, no evidence was produced by an agement to prove the charge. Thus the of the domestic enquiry being opposed to the less of natural justice and perverse, the Tribunuld interfere.

the result I hold that the dismissal of Shri Ajit was not justified, and he is entitled to reinstate with all back wages from the date of his order mussal till the date of his reinstatement.

my award and it will come into force 30 days of its publication in the "Calcutta"

ed and corrected by me.
A. P. B.,
Judge.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 12-3-65.

> By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

1265-I.R./IR/13L-16/64.—31st March 1965.— Teas under the Government of West Bengal, bur Department. Order No. 1687-I.R./IR/13L-16/64 the industrial disbetween Messrs Asoka Printing and Commer-Co., 16J Canal Street, Entally, Calcutta-14, and workmen represented by the Press Employees' ctation, 249 Bowbazar Street (1st floor), with-12, regarding the issues mentioned in the order being matters specified in the second and third schedules to the Industrial Disputes Act. (XIV of 1947), was referred for adjudication to Fourth Industrial Tribunal;

d whereus the said Fourth Industrial Tribunal abmitted to the State Government its award on ad industrial dispute:

w. therefore, in pursuance of the provisions of a 17 of the Industrial Disputes Act, 1947 (XIV 47), the Governor is pleased hereby to publish aid award as shown in the annexure hereto.

## ANNEXURE

matter of an industrial dispute between Messrs. soka Printing and Commercial Co., 16J Canal breet, Entally, Calcutta-14, and their workmen

represented by the Press Employees' Association, 249 Bowbazar Street (1st floor), Calcutta-12. (G. O. No. 1687-I.R., dated the 30th April 1964.) VIII 117/64.

## BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

For the Union: Shri A. Das Chowdhury, Advocate. For the Company: Shri P. Ghosh, Advocate.

This is a reference under section 10 of the Industrial Disputes Act over some disputes between Messrs. Asoka Printing and Commercial Co., 16J Canal Street, Entally, Calcutta-14, and their workmen represented by the Press Employees' Association, 249 Bowbazar Street (1st floor), Calcutta-12, arising out of Government of West Bengal, Labour Department. Order No. 1687-I.R./IR/13L-16/64, dated the 30th April 1964. The issues for adjudication are as follows:

- Whether the lock-out declared by the management since 15th October 1963 is justified?
   To what relief, if any, are the workmen entitled?
- 2. Is the refusal of employment to the following workmen justified? To what relief, if any, are they entitled?
  - (i) Shri P. K. Chakraborty, (ii) Shri Ashanullah, (iii) Shri Maiful Khan, (iv) Shri Neemai Chatterjee, (v) Shri Nooral Islam, (vi) Shri Nazoo Mohammad, (vii) Shri Mati Mia, (viii) Shri Tafzul Khan.
- 3. Bonus payable in 1963.

Both the parties appeared in this case and mitted their respective written statements. Two witnesses have been examined on the side of the Press Employees. Association (hereinafter described as the Union), and Messrs. Asoka Printing and Commercial Co. (hereinafter described as the Company) has examined only one witness on its side. Some documents have also been exhibited on both the sides.

The Company has not challenged before me at the time of hearing the nature of the dispute. From the facts and circumstances I hold that the present dispute is an industrial dispute. The first issue relates to the lock-out declared by the Company on 15th October 1963. The question is whether the lock-out is justified and if it is not justified, the Tribunal is to consider about the relief to be given to the workmen. On this issue the case of the Union is that the workmen are entitled to Puja bonus every year and the Company used to declare the amount of bonus on the day following Viswakarma Puja. In the year 1963 the company did not make any declaration regarding bonus in spite of repeated demands. On 14th October 1963 the workmen approached the management to know its decision but as the workmen were threatened, they decided to observe one-day token strike on 14th October 1963 very peace-fully to vindicate their reasonable grievances. The

workmen observed peaceful stay-in strike on that day but the Company vindictively declared lock-out on 15th October 1963 by a notice. This lock-out is still continuing and the case of the workmen is that this lock-out was mala fide and unjustified.

The Company, on the other hand, has stated that the allegations made by the union are all false. Bonus was never announced immediately after the Viswakarma Puja on any day. It was never linked up with the Viswakarma Puja. In previous years bonus was announced immediately before the Durga The company has further stated in paragraph 12 of the written statement that the company duly intimated the concerned workmen that bonus would be announced immediately before the Durga Pujas, and that before such announcement the work-men resorted to an illegal and unjustified stay-in strike on 14th October 1963 without any reasonable cause. It has been further added by the Company that a meeting was due to be held on 15th October 1963 to discuss about the question of bonus but the workmen were impatient. On 14th October 1963 the workmen remained sitting doing nothing. manager of the Company asked them to do their duties but the workmen refused to comply with the request. Some workmen demanded immediately payment of bonus. It has been further alleged that the workmen hidden away type-set-ups and locked up machines in such a way that a mechanic would be needed to resume operation. The Labour Officer of the Government was informed. The workmen had no mind to speak to the Labour Officer. The workmen went on sitting without doing any work in an attitude of utter insubordination and defiance. While the workmen left the Press, they threatened the Manager that if no bonus was declared on the following day, the Company would have to face dire con-sequences. According to the Company a lock-out had to be declared on 15th October 1963 for the best

interest and protection of the Company's properties. P.W.1 is Shri Nimai Chand Chatterjee. He has stated that the workmen of this Company are members of the Union, that the Company paid Puja bonus every year before the Durga Pujas, that in September 1963, the Company was asked to make payment of Puja bonus and that the Manager Shri Goswami assured that bonus would be paid before the Pujas when payment of Puja bonus would be made in the other sister concern, viz., Adding Machine Co. (P) Ltd. The witness has further stated that in the other sister concern Puja bonus was paid on 8th or 9th October 1963. The witness therefore approached the Company for bonus on 12th October 1963. On 14th October 1963, the witness has further stated, the Manager stated that he would not pay any bonus. We also get from this witness that the employees remained sitting at their respective duty place up to 5-30 p.m. doing no work and without misbehaving in any way. The evidence of P.W.1 is that on the following day when the workmen went to attend their duties, they found the notice about the lock-out. During the cross-examination a suggestion was put to this witness that the lock-out was declared because the workerm materials but the suggestion has been denied.

some materials but the suggestion has been denied. P.W.2 is Shri Provat Kumar Chakraborty, an employee of the Company. He says that the workmen held this strike on 14th October 1963 very peacefully without any disturbance,

Shri Goswami was the Manager of the is O.P.W.1. He has stated that in or the second week of September 1963 the work him about the Puja bonus and being man him about the ruja contas and being man Mr. Ball, the General Manager, he inform workmen that the decision about bonus made near about the time of Pujas. He fu formed the workmen that there would be a tion about the Puja bonus on 15th Octobe Shri Goswami has denied the case of the he refused any bonus. His evidence is that October 1963 he came to the Press and there through-out the day. The workmen, a to him, were not doing any work. He them to do their duties but they refused. fore had a contact with Mr. Ball and the Officer of the Government over phone. I the Labour Officer wanted to speak with the men, the latter refused to speak with him Goswami has further stated that after 5-30 workmen left the place and that after the he did not find any type-set-up and that the did not work in spite of switching. On the day, the witness went to the Press and found machines were not working. Under the in of Mr. Ball through phone the witness got: nic. According to the witness, certain m made loose and therefore the machines could The witness then had a talk with Mr. Ball phone and the latter stated that he would lock-out notice. In between 10-30 a.m. and the notice was sent to Shri Goswamı and hung up. Shri Goswami did not find any on that day. According to the witness the of the workmen was unruly during the penc strike and thereafter.

Exhibit AA is the copy of a letter, dat October 1963, written to the Labour Office Manager regarding the strike. In this let Goswami does not say anything to indicate workers during the strike were unruly or Shri Goswami gave evidence at the enquir question of strike. In his evidence there has ay that on the day of strike the workers were Several charges were framed against the who participated in the strike. It is to be a there was no charge regarding the theft of any type-set-up or tampering with any many the chargesheets were dated 22nd October on the evidence of O.P.W.1 given before not find any convincing and definite evidence the unruly or violent behaviour of the state of the st

"On account of the sudden strike by t men, the Press is closed indefinite today."

No justifiable reason has been assigned by ral Manager for the lock-out. From the everence of and the circumstances of this case, I vinced that the workers in order to vinding grievances and to assert their claim resorted day stay-in strike on 14th October 1963 by the Press without creating any disturbance out causing disorder in the machineries any type-set-up. The story about the univiour of the strikers or hiding any type-set-up.

disorder in the machineries is unaccependence shows that the Ball, the Generidence shows that the Ball, the Generidence shows that the Ball, the Generidence about the strike over phone mediately to declare a lock-out only to doppress the workers so that they might the management. This is a sort of or oppression. This practice is very unsufficient into the matter. This control is shown that he did not find the ry grave, and that he did not find the ry grave, and that he did not apprehend to the properties of the Press. I have Roy, the learned Advocate for the Company to declare lock-out. Shri Roy has befessed that sudden strike is sufficient for shrift the lock-out was declared because the was very grave. I have already found that the does not show that there was any grave for the Company to declare lock-out. I have already found that the Company to say that the strike Admittedly, the Press is not an industry

with any public utility service. Section 23 general prohibition of strike and lock-out. no evidence regarding the service conditions hess. There is no evidence also to prove workmen of the Press went on strike in any contract. In the present case I cannot the strike resorted to by the workmen on ober 1963 was illegal or unjustified accorde section 23 of the Industrial Disputes Act. eac further shows that for some time past id been tussles between the Press and the ner the demands made by the workmen. Mr Ball has not been examined before has not ventured to come forward and to lence regarding the circumstances in which ed the lock-out. I should, rather, say that ten purposely withheld. Anyway, in view e circumstances and facts, I hold that the declared by the company was highly improunjustified. It was, rather, a mala fide lock-

nection with the issue No. 1, I am to cone No. 2 relating to the refusal of the employthe eight workers named in the order of The case of the Company is that there clusal of employment by the Company to men concerned, that the Company had allared lock-out and that the persons conere suspended pending domestic enquiry at conduct of eight persons who had already respected was to be considered. It has ber alleged by the Company that the work-ig been legally dismissed by the Company mutled to any relief in this case. It has d that the charges levelled against them duly proved at the enquiry. The case of nen, on the other hand, is that the work-luestion were chargesheeted maliciously on ations, that the enquiries held by the Com-: illegal and mala fide and that the workunjustly punished by the Company by retinisation and unfair labour practice. he chargesheeted workmen have been examined the chargesheeted workmen have been examined the chargesheeted workmen have been examined to the control of the chargesheeted workmen have been examined to the chargesheeted workmen have been examined to the chargesheeted workmen have been examined to the chargest and the cha he evidence is that they behaved peacefully te strike on 14th October 1963 and that

after the lock-out they did not go to the Press on 21st or 22nd October 1963. The Manager of the Press, Shri Goswami, has been examined as O.P.W.1. No other material witness has been examined to support him on the side of the Company. Exhibit 21 is the copy of the chargesheet served on the eight workmen named in the order of reference. There are as many as six charges. Four charges relate to the 14th of October 1963, one charge is in respect of 21st October 1963 and the remaining charge relates to the 22nd day of October 1963. chargesheet is dated 22nd October 1963. The chargesheeted persons replied to the chargesheet denying the allegations. At first one enquiry was held by Shri Goswami. The Company found the chargesheeted persons guilty and an application under section 33(1) of the Industrial Disputes Act was filed before the Labour Officer. The Labour Officer, however, refused permission to dismiss the workmen. Exhibit Z/16 is the copy of the letter of the Labour Officer. The letter is dated 6th March 1964. O.P.W.1. has admitted that the Company received this letter on 12th March 1964. On 16th March 1964 the Vice President of the union wrote a letter to the Manager complaining that the charge-sheeted workmen were not allowed to resume work after the refusal of permission to dismiss them. In this letter the Manager was requested to inform when the workmen would report for duty. The copy of the letter is Exhibit Z/18. The General Manager by a letter, dated 18th March 1964, informed the workmen that a fresh enquiry would be held on 26th March 1964 and the workmen were asked to attend the enquiry. The copy of the letter, dated 18th March 1964, is marked by a letter, dated 23rd March 1964, informed the General Manager that the fresh enquiry was illegal and mala fide and that the workmen would not participate in any such motivated enquiry. The second enquiry was held ex-parte by one Mr. Howse. The records of the enquiry submitted by the Company are collectively marked Exhibit AF. According to the reports of the enquiring officer the workmen were found guilty on three charges out of six. They were found guilty of staging a stay-in strike without notice, of obstructing and threatening Shri Goswami on 21st October 1963 and of obstructing and shutting in Shri Goswami on 22nd October 1963. According to the records of the enquiry Shri Goswami himself gave evidence at the enquiry and submitted one statement in writing. One Maheswar Nayak, durwan, who was a material witness was also examined. O.P.W.1. Shri Goswami himself has admitted that he did not submit any written statement of his at the second enquiry. According to this evidence, therefore, the report of Mr. Howse that Shri Goswami had submitted one written statement cannot be accepted as correct. Shri Goswami has further submitted before me that Mr. Howse wrote out the enquiry proceeding himself and thereafter Mr. Howse typed out the records on the basis of those writings. It is to be noted that the original records of the proceedings in the hand-writing of Mr. Howse have not been produced before me. No reason has been assigned as to why those original records of the proceedings have not been submitted before this Tribunal. Mr. Howse has not been examined before this Tribusal. Mr. Howse has not been examined before this Tribusal either. I have also persued the records of the proceedings containing the evidence of Shri Goswami and I find that there was no evidence

before the enquiring officer to prove that notice was required to be given by the workmen before any stay-in strike either according to the service conditions or according to the Sianding Orders of the Company. Before me also there is no evidence to prove that strike without notice was illegal or improvement. per. In spite of the fact Mr. Howse found the workmen guilty of the charge, namely, staging a stay-in strike without notice. According to the chargesheet the allegation was that there was the strike in defiance of discipline and rules of the Company. There is no material in the records of the proceedings to substantiate this charge. Similarly, with regard to the incident of 21st and 22nd October 1963 Shri Goswami did not specifically mention the names of all the eight persons during the statements made before the enquiring officer. Still the delinquents were found guilty. Exhibit AF/1 is the order of Mr. Ball, the General Manager, dismissing the wokrmen. He has stated in this order that he read the report of Mr. Howse and that on that basis the workmen were dismissed. Mr. Ball does not say in Exhibit AF/1 that he considered other records of the enquiry including the evidence and other materials before passing the order of dismissal. As I have already stated Mr. Ball has not been examined before me to say that he considered the entire records of the proceedings and the report of Mr. Howse and that he was convinced about the guilt of the workmen. Any way, I cannot accept the records of the proceedings filed before me as genuine and authentic. Moreover, considering the reports and the materials gathered at the enquiry, I find that the findings of the enquiring officer are not reasonable. They appear to be perverse. Of course, I am aware that I am not sitting in appeal to consider the decision of the enquiring officer but the Tribunal is entitled to see if finding of the enquiring officer is perverse on the very face of the records. In this case, however, the original records of the enquiry in the hand-writing of Mr. Howse have not been produced. This conduct on the part of the Company is suspicious. My finding, therefore, is that the second enquiry held by Mr. Howse was also improper and unacceptable.

In view of my findings in the earlier paragraphs, I am to see whether there has been sufficient evidence adduced before me to prove the charges against the workmen. I have indicated earlier that the evidence of Shri Goswami regarding the incidents on 14th October 1963, 21st October 1963 and 22nd October 1963 cannot be accepted. On consideration of the evidence of witnesses of both the sides, I hold that the strike on 14th October 1963 was peaceful and that the workmen did not go to the Press or cause any disturbance as alleged on 21st October 1963 and 22nd October 1963. The circumstances and the facts of this case also support the conclusion that the charges framed against the eight workmen were mala fide and were meant to victimise the workmen. It is clear therefore that after the genuine strike of the workmen on 14th October 1963, the Company declared a mala fide lock-out and afterwards framed some false charges against the workmen to get rid of them by hook or by crock. The order of suspension along with the chargesheet was likewise mala fide. This was adopted by the Company in order to refuse employment to the workmen in question in addition to the declared lock-out. My finding, therefore, is that the refusal of employment to the eight workmen

named in the issue No. 2 was mak justified.

In view of my findings above, the issue 2 are decided against the Company and the workmen. On the question of religion these two issues the inevitable order all the workmen of the Company lee 15th October 1963 including the expensioned in issue No. 2 must be a their wages from 15th October 1963 on as their services are not terminated acc

I shall now take up the question of t in 1963 as stated in issue No. 3. In simple one. Q.P.W.1 Shri Goswami h up to 1962 the Company had been bonus to the workmen all along, that the bonus was not, however, the same e that the Puja bonus was paid to the w year of profit as well as in the year Company has also submitted a states paid previously. It is Exhibit Z/22. the maximum amount of bonus was pa 1957-58. It amounted to one and onewages. The minimum amount of bonu 1955-56 and it was to the extent of half month. However, in most case wages were paid towards Puja bonus t man. In these circumstances, I am no bonus after due calculation of the Company to arrive at any profit bon of the workmen is that each workman get Puja bonus as customary or acci terms of service. The evidence is th of profit and loss the Company had be along Puja bonus to the workmen. I bonus was not invariable. According of this case, I hold that the workmen get Puja bonus for the year 1963 as to the implied and accepted condition however, fix the amount of bonus pa workman at the amount of his wages In this connection I should, however. amount of Puja bonus is certainly pa month before the Durga Pujas so that may without any difficulty fix their Pi

In the result, the reference is decide the workmen and the Company must award as indicated above by giving workmen within 30 days from the pub award in the "Calcutta Gazette".

Dictated and corrected by me. R. BHATTACHARYA, Judge.

R. BHATTACI Judge, Fourth Indus 23-34

By order of the S. C. MUK Asst.

ad whereas during the pendency of the proceedbefore the said Tribunal, complaints under section of the Industrial Disputes Act, 1947 (XIV of h, were filed before it against the said Company hri Abdul Hanan and 12 other workmen of the Company, alleging that the said Company had ished the said workmen concerned in such dispute;

nd whereas in pursuance of the Government of Rengal, Labour Department, Notification No. 6-I.R.:IR 3A-1|58, dated the 13th May 1958, the complaints were transferred by the said Third strial Tribunal to the Second Labour Court conted under Notification No. 1727-I.R.:IR|3A-1|58, d the 26th April 1958, for adjudication;

nd whereas the said Second Labour Court has dicated upon the said complaints and submitted ward to the State Government;

ow, therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV 1947), the Governor is pleased hereby to publish said award as shown in the annexure hereto.

## **ANNEXURE**

the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Abdul Hanan and 12 others (hereinafter referred to as the applicants), workmen of Messrs. Universal Lamp Manufacturing Co. (P) Ltd., against their Company in connection with G. O. No. 5663-I.R. [IR]10L-68|61, dated the 25th September 1961. (Case No. 2|63|33A of the Industrial Disputes Act.)

## BEFORE THE SECOND LABOUR COURT, WEST BENGAL

## Present:

Shri G. C. CHATTERJEE, Judge, Second Labour Court

## Appearances:

the Company: Shri D. N. Verma, Labour Officer, Engineering Association of India.

the Workmen: None.

## AWARD

This is an application under section 33A of the lastrial Disputes Act. It has been preferred by 13 was who were all workers of Messrs. Universal up Manufacturing Co. (P) Ltd. of 93B Ripon set, Calcutta-16. What happened is as follows:

An industrial dispute covered by G. O. No. 5663-I.R. | IR. | 10L-68|61, dated 25th September 1961, was pending between Messrs. Universal Lamp Manufacturing Co. (P) Ltd. versus its workers in the year 1962. Sometimes in May 1962 the Company dismissed all the 13 applicants to their great prejudice and violating the prohibitory enactment contained in the section 33 of the Industrial Disputes Act. Being aggrieved thereby the applicants filed the present application under section 33A of the Act with a prayer for an award directing the Company to reinstate the petitioners with full compensation. The application was seriously opposed by the Company. The Company filed its written statement denying that there was any violation of any provision enacted in section 33 of the Act. It would transpire from the order sheet, dated the 10th April 1964, that my predecessor in office Shri M. K. Roy desire to hear the case on merits on 21st May 1964. On 21st May 1964 a prayer for adjournment was moved by the learned Advocate appearing for the workmen. That prayer was allowed. It would further appear from the order sheet that on 20th July 1964, 24th August 1964, 16th September 1964, 28th November 1964, 24th December 1964 and on 6th February 1965, the Union either prayed for adjournment or did not care to appear before this court for some reason or other. However, I fixed the case for hearing on 23rd February 1965. On this date too the Company came ready with its witnesses. None however, appeared for the Union. In the aforesaid circumstances I had no other alternative than to go on with the case exparte. I recorded the deposition of the Company's Personnel Officer Shri S. N. Chatterjee. From his deposition it would appear that the applicants are no more interested to proceed with the instant application, they having already realised all their dues from the Company. This would be clear from the M.O. coupons vide (Ext. 1 series) and the vouchers vide (Ext. 2 series) filed by the Company. In view of all that has been stated so far it is quite clear that the dispute between the parties has since been dissolved and that at present the dispute is quite non-existent.

In the result, I pass a "no dispute" award in this case.

Dictated and corrected by me. G. C. CHATTERJEE, Judge.

G. C. CHATTERJEE, Judge, Second Labour Court. 23-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1305I.R./IR/11L-274/64.—1st April 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3672-I.R./IR/11L-274/64, dated the 20th August 1964, the industrial dispute between Messrs. Talkie Show House, 13A Sibdas Bhaduri Street, Calcutta-4, and their workmen represented by Bengal Motion Picture Employees' Union, 126A Dharmatala Street, Calcutta-13, regarding the issue mentioned in the said order being a

matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal; And whereas the said Second Industrial Tribunal

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## **ANNEXURE**

In the matter of an Industrial dispute between Messrs.
Talkie Show House, 13A, Sibdas Bhaduri Street,
Calcutta-4, and their workmen represented by
Bengal Motion Picture Employees' Union, 126A
Dharamtala Street, Calcutta-13. Case No. VIII223/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

## Appearances:

For the Company: Shri D. K. De, Bar-at-Law, assisted by Mrs. Prativa Banerjee, Advocate.

For the Union: Shri S. R. Ghosh, Advocate.

The Government of West Bengal by its Labour Department Order No. 3672-1.R./1R/11L-274/64. dated 20th August 1964, referred to this Tribunal an industrial dispute between Messrs. Talkie Show House, 13A Sibdas Bhaduri Street, Calcutta-4 (hereinafter referred to as the Company), and their workmen represented by Bengal Motion Picture Employees Union, 126A Dharamtala Street, Calcutta-13 (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether the dismissal of Shri Kamal Ranjan Acharjee is justified? To what relief, if any, is he entitled?

### AWARD

Both parties adduced oral and documentary evidence at the hearing of the reference and argued their respective cases at length, and Lawyers represented both the sides. It is a case over the dismissal of Shri Kamal Ranjan Acharjee, who was an employee of the Company. In the written statement, the Union alleges that this was an act of victimisation and unfair labour practice. The workman Kamal fell ill and applied for three weeks' leave with effect from 5th February 1964. The application for leave was submitted on 11th February 1964 supported by a medical certificate. He was suffering from pain in the gall bladdar. That leave application was replied to by the management on 24th February 1964. In that reply the workman was directed to appear before one Dr. Pal of Keshab Sen Street in Central Calcutta. The workman was a resident of South Sinthi Road

in the northern suburbs of Calcutta. The main still continued to be ill and he filed another at tion for leave on 25th February 1964. The was got himself treated at Sir Nilratan Sarkar to College Hospital. The workman was charged on 23rd March 1964 and a reply was given by A fake enquiry was held, and in consequence of enquiry the action of dismissal was taken again workman. The order of dismissal is quite and a clear act of victimisation.

The Company submitted a written sta wherein the workman Kamal was described habitual absentee. He absented from duty leave from 5th February 1964. He submitted application on 11th February 1964 with a certificate. On 24th February 1964 he was at appear before Dr. B. K. Pal and get himself by him. The workman applied for further law another leave application, dated 25th February II enclosing a medical certificate, dated 24th February 1964.

By a letter, dated 27th February 1964. Management asked him to get himself admitted a recognised hospital with the previous approval Management. The medical certificates were beneved by the Management. Thereafter a de sheet was issued to the workman on 23rd 14 1964 and he was charged under three heads explanation was furnished by the workman date of enquiry was notified to him. 11th / 1964 was fixed as the date of enquiry. On that the workman appeared at the commencement of enquiry, but gave out that he had nothing to besides the letters he had written to the Manage The enquiry was, however, adjourned till the day, i.e., 12th April 1964. On that date the en was held and it was concluded. The word retused to sign the enquiry proceedings. Manager held the enquiry. By a letter, dated April 1964, the management dismissed the worl from service which was to take effect from April 1964. The management denies that it actuated by any unfair labour practice in dismi the workman. He was found guilty of the de and so he was dismissed.

## Decision

The question arises as to whether the disma Shri Kamal Ranjan Acharjee is justified. It is settled principle of law that if there had be domestic enquiry and it was conducted fairly properly, the Tribunal will refuse to interfere in the following cases:

- 1. When there had been want of good fait
- 2. When there had been victimisation or labour practice.
- When the management is guilty of basis or violation of the principles of I justice.
- 4. Whether on the materials, the finding i pletely baseless and perverse.

This is the burden of decision of various § Court cases (vide '963 F.L.R., Vol. 7. page First of all, let up see whether there had be enquiry and whether the enquiry that was con is fair. The charges against the workman

fold, and they are seementh in the charge-

for have been wilfully absent from duty without leave for over 14 days, namely, without from 5th February 1964 to this day.

bu have failed and neglected to comply with the order from this office communicated to the order from this office communicated to you by letter, dated 24th February 1964, you to have yourself examined by a medical practitioner recommended by us and at our expense.

ou have attempted to obtain leave on false pretext, namely, by falsely pretending that you were entitled to sick leave for alleged sickness by your letters, dated 11th, 25th and 26th February 1964, and also by falsely pretending that you required such leave for three weeks from 5th February 1964 and for four weeks from 26th February 1964."

orkman Kamal admits in his evidence before he got the chargesheet. A reply was given m 27th March 1964 (Ext. A/50) denying the Thereafter Kamal was given a notice of and he admits it. date of enquiry. On that date no enquiry According to the workman, none was hold the enquiry. According to the Comworkman was unwilling to participate in ury. So, the enquiry was adjourned till next va notice issued in the evening on 11th 64 the workman was asked to appear at the on the next day at 11 a.m. and the workatts it. On 12th April 1964, according to the v, the enquiry was held in presence of the The workman, however, denies that ad been any such enquiry. The first point in be decided is whether in fact there had enquiry. From the evidence of witnesses his Tribunal - particularly the evidence of Shri antı Mitra (O.P.W. 2) and Dr. K. K. Ganguly W. 4), I may safely come to the conclusion re had been an enquiry in presence of the

n They are witnesses to the fact of the and I have no particular reason to disbelieve Their evidence on the point that there had enquiry in presence of the workman Kamal rdingly accepted by me. It is true that the in did not sign the enquiry proceedings, but rence can be made conclusively from that me that Kamal in fact did not participate in

next question is whether the enquiry had been i proper. It is true that the written statement Union describes the enquiry as fake, and of go further to add categorically that the was conducted in an unfair manner. I think e written statement describing the enquiry as would certainly entitle the workman to ge the conduct of the enquiry as unfair before bunal. Whether the enquiry was conducted in not is a matter which is to be judged by the alfrom the manner and conduct of the enquiry ther attending circumstances. It is the duty Company to prove that a fair and impartial had been conducted in respect of the charges against the workman. I will now turn, to occeding of the enquiry (Ext. A/3). This was

written by Shri Arun Kanti Mitra, who is an outsider and a friend of the proprietor. The Enquiring Officer is the Manager Shri Gaur Hari Dey (O. P. W. 3). The Manager does not write the proceedings, but he got the proceedings written by Shri Mitra. The reason ascribed is that the Manager does not know English sufficiently well. The evidence, however, discloses that the Manager put questions in Bengali and the answers were also given by the workman in Bengali. But those questions and answers are not there in the record. Instead, the record appears to be in English. This is not a proper procedure. The questions and answers may be taken in Bengali or in English. Nevertheless, the record should be the true replica of the proceedings. At the outset, the workman Kamal was examined and the Enquiring Officer subjected him to cross-examination from the beginning. The Manager himself (O.P.W. 3) admits before this Tribunal that he examined and crossexamined Kamal first and then he called the Company's witnesses. This procedure is viewed with disfavour by the Supreme Court. It is significant to note that Kamal was examined and cross-examined at the commencement of the enquiry. In this connection, I will refer to the case reported in 1963 L.L.J. II, page 396. The relevant portion of the judgment which is to be looked into appears in the second paragraph at page 400, and it runs thus:

"The other infirmity in the present proceedings flows from the fact that the enquiry has commenced with a close examination of Malak Ram himself. Some of the questions put to Malak Ram clearly sound as questions in crossexamination. It is necessary to emphasise that in domestic enquiries the employer should take steps first to lead evidence against the workman charged, give an opportunity to the workman to cross-examine the said evidence and then should the workman be asked whether he wants to give any explanation about the evidence led against him. It seems to us that it is not fair in domestic enquiries against industrial employees that at the very commencement of the enquiry, the employee should be closely cross-examined even before any other evidence is led against him. dealing with domestic enquiries held in such industrial matters, we cannot overlook the fact that in a large majority of cases, employees are likely to be ignorant, and so it is necessary not to expose them to the risk of crossexamination in the manner adopted in the present enquiry proceedings. Therefore, we are satisfied that Mr. Sule is right in contending that the present enquiry proceedings by which Malak Ram was elaborately crossexamined at the outset constitutes another infirmity in this enquiry."

On the above observations of the Supreme Court, I hold that the procedure adopted by the Enquiring Officer in the present case suffers from a great infirmity.

Another challenge to the conduct of the enquiry is that the workman was not given proper opportunities of defending himself. The charge against the workman Kamal can be summarised thus: He was absent without leave for over 14 days from 5th February 1964. He neglected to appear before a particular Doctor named by the Management on a

particular date. Thirdly, he made an attempt to obtain leave on false pretext of illness, though he was not really ill. This is the summary of the charges against the workman. The workman Kamal, as a matter of fact, absented from 5th February 1964, but he put in an application for leave on the ground of illness within 14 days of the commencement of his absence. The application for leave was made on 11th February 1964 supported by a medical certificate. Thereafter he was asked to appear before one Dr. Pal at his chamber on 26th February 1964. The workman by a letter expressed his physical inability to appear at the chamber of the said doctor and requested the management for his examination at his residence. The management instead of doing that asked the workman to get himself admitted in a hospital to be previously approved by them. workman got himself treated at the outdoor of Sir Nilratan Sarkar Medical College Hospital. The workman insisted upon his point that the medical certificates and the out-door ticket should not be disbelieved by the management, and those doctors were the most material witnesses. The workman filed documents showing that he had been treated in the Sir Nilratan Sarkar Medical College Hospital, and they are Exts. A/36 to A/40. His application for leave was accompanied by a medical certificate, dated 11th February 1964 (Ext. A/83). He put in a second application for further leave on 25th February 1964 duly supported by a medical certificate of the same That application for leave is Ext. A/79 and the medical certificate is A/78. From the two medical certificates of Dr. L. M. Ghosh, a registered Medical Practitioner, it emerges that the workman Kamal was suffering from gall bladdar pain and other complications and he was advised to take leave. The question is whether the management would believe those certificates or disbelieve them holding them to be false. The same comment applies in respect of outdoor tickets showing that Kamal was attended at the Sir Nilratan Medical College Hospital on 19th March 1964 and 25th March 1964. Before the enquiry Kamal insisted that those doctors should be summoned as they were the most material witnesses. In this connection, I may refer to his letter, dated 5th April 1964 (Ext. A/34). In the second paragraph of that letter he insisted that no enquiry could be held without the presence of the Doctors. He further added that it was the responsibility and duty of the management to secure their presence. It is true that the letter (Ex. A/34) is rather angrily worded, and a note of annoyance of the workman is writ large upon it. But nevertheless, the workman led the management understand that since the medical certificates and the records of the hospital were most material documents, it would be incumbent upon the management to give him opportunities of producing those evidence. It was accordingly the duty of the Enquiring Officer to take note of this letter and summon the Doctors named in the certificates or in the hospital record. If the management felt that it was not their duty, but it was the duty and responsibility of the workmen himself, the Enquiring Officer ought to have told specifically the workman at the enquiry that it was open to the workman to summon those Doctors in support of his case that he was really ill and give him opportunities for doing so. The enquiry proceeding is silent on this point. The management should have told the workman beforehand, and the Enquiring Officer ought to have told

the workman at the enquiry that since ment was not willing to summon those p enquiry, it would be the duty of the examine them on his behalf. Since done, it tantamounts to denying the wo opportunities of proving his case of i was particularly necessary when the Eng was going to disbelieve the genuineness records and medical certificates gran registered medical practitioner. In the the enquiry proceeding is signally silent After the workman Kamal was examine examined at the outset, the examined two witnesse K. F Ganguli and Nanda Kishore Iha 2 the enquiry then and there. There is a record to show that the workman w he should examine the Doctor who gra medical certificates or prove the rec Nilratan Sarkar Medical College Hospi by him. This is opposed to the princip justice, and in my judgment it would condemn the proceedings as not proper

On top of all, the findings of the Enq is erroneous and perverse. The charge that the workman Kamal absented from leave for 14 days and it was wilful abs tedly, the award of the Omnibus Tribuna Sarkar, Judge, is applicable to the cin-This charge refers to clause XVII, subclause VII sick leave is provided. A sick leave must be sent within three d commencement of absence. In the ins application for sick leave was filed on ary 1964 though absence commneced ( ary 1964. The fact that the application not submitted within three days is not within the meaning of clause XVII. providing for sick leave states that at I of the management, a medical certifi registered medical practitioner will have nished. In the present case, such ce been furnished, and as such there compliance of the provisions of sick! tion. The absence cannot be said to b it was not absence without leave for 14 of the fact that leave application duly a medical certificate of a registered M tioner had been submitted within 4/5 commencement of the absence. Th Officer found the workman guilty of though it is not supported by any evide ing charge No. 2, it is wilful disobed order of the management. It is menticlause (1) of clause XVII. The workmi to appear before Dr. Pal on a particu on 26th February 1964. On that date could not appear, and he informed the about his inability to do so on the prov There was no evidence at the enquiry particular date the workman was This charge is not supported by any evi I will edvert to the findings of the Faq which is Ext. A/2. The Enquiring Office the evidence of Dr. Genguli and Nanda Dr. Ganguli stated before the Encuirial he saw the workman Kamal on cycle o sions between 5th February 1964 to 1964, but he could not even say the

is evidence is believed it cannot be said that all was not at all ill tharing the long period wen 5th February 1964 to 27th March 1964. The wen is not thoroughly inconsistent with the care is not thoroughly inconsistent with the of illness disabling Kamal from attending his is in the cinema house. The next witness is add Kishore Jha. He said that one day he went its residence of Kamal and this was sometime in reary and March 1964. But he could not give chact date. Jha stated in his evidence that he Kamal manufacturing toys in his residence. But revidence of Jha does not disprove the plea of mess of Kamal. Even if the evidence of Jha that went to the house of Kamal one day between many and March 1964 and saw him manufacturation is believed it does not containly proved the toys is believed, it does not certainly prove that wis perfectly fit to join his duty in the cinema be. The Enquiring Officer relied upon the evilo of Dr. K. K. Ganguli and Nanda Kishore Jha in ning to his conclusion that Kamal was not ill but i malingering illness. I am constrained to say the evidence before the Enquiring Officer did not mant the finding that Kamal was not ill during the want period but was making false pretext of ill-, and was wilfully absent from duty without leave over 14 days and neglected to comply with the er of the management to appear before a named in all practitioner on 26th February 1964. The ling of the Enquiring Officer are not only perse, but also self-contradictory. In addition to the we two charges, there is a third charge, namely, Kamal by his letters, dated 11th, 25th and 26th on that pretext he attempted to take leave. It is retuilly an attempt to deceive the Company. h regard to thus charge, the Enquiring Officer e Kamal the benefit of doubt. But that benefit given only in respect of the first part of the rge No. 3. Now if the first part of the charge I goes, then the false pretext on which the rec was framed would fall to the ground. finding is self-contradictory. With regard to rge No. 1. the finding of the Enquiring Officer is supported by any evidence, in view of the fact t Kamal did not actually absent from duty for re than 14 days without leave. He applied for on 11th February 1964 while he absented from February 1964, and the application was accomied by a medical certificate.

ince I have held that the conduct of the enquiry not fair, the matter is open before the Tribunal coming to a decision on merits. I will now con-\* whether on the evidence before me, the charges proved. I will deal with the charges seriatim. ing No. 1 states that Kamal was wilfully absent hout leave for over 14 days from 5th February The learned Counsel for the Company has and before me the award of the Omnibus Tribunal sided over by Shri P. K. Sarkar. Clause VII of appendix prescribes sick leave and the provision thus: Application for sick leave must be made hie three days from the commencement of the management may at discretion demand medical certificate from a htered medical practitioner, in which case the icant would be bound to furnish such certificate. will turn to clause XVII defining misconduct. relevant sub-clause is (r) which deals with

habitual absence without leave or wilful absence without leave for 14 days. In the instant case, the absence commenced on 5th March 1964, but the application for leave was made on 11th February 1964 supported by a medical certificate from a registered medical practitioner. Since the application had been made within 14 days of the leave, charge No. 1 cannot stand. The workman was not absenting without leave.

Now I will turn to charge No. 2. By a letter, dated 24th February 1964 (Ext. A/8), the management asked Kamal to appear before Dr. Pal on 26th Februare 1964. In that letter it was observed that the medical certificate filed was not satisfactory. workman did not appear before Dr. Pal on that date. Instead, he writes to the management on 27th February 1964 stating the reasons as to why he could not appear before Dr. Pal. He invited the management to request Dr. Pal to examine him at his residence, and that letter is Ext. A/75. There is no evidence on the side of the management to prove that Kamal war physically fit to attend the chamber of Dr. Pal on 26th February 1964. This charge cannot, therefore, be sustained, because he pleaded very cogently that as he was ill and could not appear before Dr. Pal, he would be glad if Dr. Pal attended him at his residence. But the management did not make arrangement for examination of Kamal at his residence by Dr. Pal. Instead, the management asked him to get himself admitted at a hospital. In fact, Kamal got himself treated at Sir Nilratan Sarkar Medical College Hospital, and this will appear from the records filed by him. Charge No. 3 accordingly fails, because there was nothing to show that Kamal was making false pretext.

It is the duty of the management to prove before the Tribunal that the workman was not really ill and that he flouted the orders of the management deliberately on 26th February 1964 and that he made false applications for leave. The evidence before the Tribunal in this respect is not only unsatisfactory, but it also does not go any length to prove the case of the man gement. The evidence of Dr. Ganguli and Nanda Kishore Iha that they saw Kamal some day in February and March 1964 looking rather fit, will not prove that the applications for leave supported by medical certificates made by the workman are false. For the foregoing reasons, I conclude that the dismissal of Kamal is unjustified, and he is entitled to reinstatement with back wages and continuity of service.

This is my award, and it will come into operation within one month of its publication in the "Calcutta Gazette".

Dictated and corrected by me. A. P. B., Judge.

> A. R. BHATTACHARJI, Judge, Second Industrial Tribunal. 25-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Sety. No. 1343-I.R./IR/13L-13/64. — 5th April 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4516-I.R./IR/13L-13/64, dated the 28th September 1964, the industrial dispute between Messrs. Art Centre (P) Ltd., 7 Indian Mirror Street, Calcutta-13, and their workmen represented by the Press Employees' Association, 249B Bowbazar Street (1st floor), Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## **ANNEXURE**

In the matter of an industrial dispute between Messrs. Art Centre (P) Ltd., 7 Indian Mirror, Street, Calcutta-13, and their workmen represented by the Press Employees' Association, 249B Bowbazar Street (1st floor), Calcutta-12. (G.O. No. 4516-I.R., dated the 28th September 1964.) (VIII 293/64.)

## BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

This industrial dispute between Messrs. Art Centre (Private) Ltd., 7 Indian Mirror Street, Calcutta-13, and their workmen represented by the Press Employees' Association, 249B Bowbazar Street (1st floor), Calcutta-12, arises out of Government of West Bengal, Labour Department, Order No. 4516-I.R /IR/13L-13/64, dated the 28th September 1964. The issue for adjudication is as follows:

- Is the refusal of employment to the following workmen justified? What relief, if any, are they entitled?
  - (i) Shri Bimal Dey.
  - (ii) Shri Nirmal Roy.
  - (iii) Shri Panchanan Banerjee.
  - (iv) Shri Sisir Kr. Ballav.
  - (v) Shri Balai Rai.
  - (vi) Shri Sankar Manjhi.
- (vii) Shri Krishnapada Seal.

The parties duly appeared in this case and submitted their written statements. Today after the opening of the case I asked the parties to see if it was possible for them to come to amicable settlement. The parties after a discussion amongst themselves filed a joint petition of compromise and submitted that the dispute had been amicably settled as per terms mentioned in the petition. I have heard the parties and considered the terms. I find that the compromise is voluntary, reasonable and legal. As prayed for by the parties, I dispose of the dispute

by this award on the basis of the joint per compromise which forms part hereof as A

Dictated and corrected by me. R. BHATTACHARYA, Judge.

R. BHATTACHARYA Judge, Fourth Industrial It 26-3-65.

### ANNEXURE "A"

BEFORE THE FOURTH INDUSTRIAN TRIBUNAL, WEST BENGAL

In the mtter of an industrial dispute under ( ment of West Bengal, Labour Depu Order No. 4516-I.R./IR/13L-13/64, 28th September 1964

#### Between

Messrs. Art Centre (P) Ltd., 7 Indian Mimor Calcutta-13 (to be hereinafter known a pany)

### And

Their workmen represented by the Press Emp Association, 249 Bowbazar Street (ls Calcutta-12 (to be hereinafter known as

### And

In the matter of compromise.

Joint petition of both the parties abovenage Most respectfolly sheweth:

That the dispute is settled as per following

- (a) That the management will pay the Puj for 1963 at the rate of 15 days' wi 2nd April 1965 and further 15 days on 30th April 1965.
- (b) That the management will also palance wages for October 1963.
- (c) That the workmen will not get an wages from 1st November 1963 t April 1965.
- (d) That the Company will allow resump work on 1st May 1965. In case workman does not turn up to join h on that date he shall not be reinsta
- (e) That this settles all the disputes.

For Art Centre Private Ltd.:

Sudhakar Dutta, Managing Director. 26-3-65.

For Press Employees' Assoc

Anil Das Chowd Vice-Presi 26-34

R. BHATTACHARY/
Judge, Fourth Industrial T.
26-3-65.

By order of the Gover S. C. MUKHERJEE, Ass inder the Government of West Bengal, under the Government of West Bengal, partment, Order No. 6432-I.R./IR/IL-Department, Order No. 6432-I.R./IR/IL-Department, Order No. 6432-I.R./IR/IL-Department, Order No. 6432-I.R./IR/IL-Department, Messis Shankar Talkies, P.O. Burnheween Messis Sha

whereas the said Fourth Industrial Tribunal muted to the State Government its award on a mdustrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (1947), the Governor is pleased hereby to the said award as shown in the annexure

## ANNEXURE

matter of an industrial dispute between 1851s. Shankar Talkies, P.O. Burnpur, Burdn, and their workmen represented by Bengal 1100 Pictures Employees' Union, Asansol 1101. "Barismriti Bhawan", Subhas Pally, D. Burnpur, Burdwan. (G.O. No. 6432-I.R., 21 2nd December 1964.) (VIII-353/64.)

EFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

BHATTACHARYA, Judge, Fourth Industrial Tribunal.

: Union: None.

: Company: Shri B. K. Mukherjee, Advocate, d Shri B. K. Chakraborty, Advocate.

reference under section 10 of the Industrial is Act arises out of Government of West. Labour Department, Order No. 6432-I.R./-173'64, dated 2nd December 1964. The are Messrs, Shankar Talkies, P.O. Burnpur, an, and their workmen represented by Bengal Pictures Employees' Union, Asansol Branch, nriti Bhawan'', Subhas Pally, P.O. Burnpur, an. The issue is as follows:

ether the retrenchment of Shri Shee Pukar Jado and Shri Dukhan Ram is justified? What relief, if any, are they entitled to?

notices the parties entered appearances in ase and submitted their written statements. se of the Union is that the services of Shribukar Jado and Shri Dukhan Ram were terd without any justification and without giving portunity to them for their self-defence. The orkmen, according to the Union, were removed service with ulterior motive and by way of labour practice.

case of Shankar Talkies is that the present ts not an industrial dispute, that the Bengal Pictures Employees' Union has no locus to represent the workmen and that the employees are not connected with this dispute.

It has been further added that the services of two workmen in question have been duly terminated according to law.

Before the date of hearing an application was filed on behalf of Shankar Talkies asking for a direction upon the Union to produce certain documents relating to the membership of the Union, the minutes books of the Union and the constitution of the Union. The Union was directed to file those documents but, in spite of the order, the Union did not produce the said documents. 26th March 1965 was fixed for hearing. The Union did not appear on that day but the management of Shankar Talkies prayed for adjournment. Today was fixed for hearing.

In spite of call, nobody is found present on behalf of the Union or workmen of Shankar Talkies. The management is ready with witnesses. The case is taken up for ex-parte hearing. Messrs Shankar Talkies examines one Rakhal Chandra Paul as O.P.W. 1. His evidence is that the employees of Shankar Talkies are not members of any Union, that the services of Shri Shee Pukar Jado and Shri Dukhan Ram were terminated by notice, that their case has not been taken up by any other employee of Shankar Talkies and that Shri Jado and Shri Ram have received all their dues in full satisfaction of their claims after their termination of service.

I have also considered the argument advanced on behalf of Shankar Talkies. On consideration of the evidence and circumstances of the case, I find that the present dispute is not an industrial dispute and that other employees of Shankar Talkies have not espoused the cause of Shri Jado and Shri Ram. I am also satisfied that Shri Jado and Shri Ram received their dues in full satisfaction all their claims after accepting their termination of service.

In the result, this Tribunal has no jurisdiction to adjudicate upon the issue in question. The workmen are not entitled to any relief.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 29-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1359-I.R./IR/11L-445/63.—6th April 1965. — Whereas under the Government of West Bengal, Labour Department, Order No. 4843-I.R./IR/11L-445/63, dated the 30th November 1963, the industrial dispute between Messrs. Bharat Plastics Ltd., 4 Duffer Street, Lillooah, Howrah, and their workmen represented by Plastic Workers' Union, 80 Dawnagagee Road, Bally, Howrah, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Ranghu-

Sah, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had terminated the service of the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Ranghu Sah of 22 Abhay Guha Road, Lillooah, Howrah, against the employer Company Messrs. Bharat Plastics Limited, 4 Duffer Street, Lillooah, Howrah. (Case No. 161, under section 33A of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

## Appearances:

For the Company: Shri B. K. Mukherjee, Labour Adviser, Indian Plastic Federation.

For the workman: Shri Chandreswar Prosad Singh.

## **AWARD**

This is an application under section 33A of the Industrial Disputes Act filed by Shri Ranghu Sah, 22 Abhay Guha Road, Lillooah, Howrah, against the employer Company Messrs. Bharat Plastics Limited, 4 Duffer Street, Lillooah, Howrah, alleging his wrongful termination of service during the pendency of a dispute between the Company and its workmen referred under G.O. No. 4843-I.R., dated 30th November 1963, to this Tribunal for adjudication. The present complaint was made on 1st December 1964 by the applicant. It appears that the reference quoted above out of which this application arose, had been disposed of in an award published in the "Calcutta Gazette" on 28th January 1965 wherein I came to the conclusion that the reference was bad in law and the dispute that was referred was not at all an industrial dispute, but an individual dispute. The reasons have been given in the award. In that view of the matter, there was no valid reference and for the matter of that the present application under section 33A does not lie. Such application can only be made during the pendency of a dispute referred to the Tribunal. Since in the eye of law there was no such proceeding before the Tribunal at any point of time, the present application must be held to be untenable. In this view I am supported by the

decision of Mysore High Court reported tories Journal, Vol. XXV, page 244. I am hold that the present application under seem is not maintainable. The only way open workman is to come to the Tribunal under 10 of the Industrial Disputes Act.

This is my award.

Dictated and corrected by me.

A. P. B.,

Judge.

A. P. BHATTACHAI Judge, Second Industrial Triu 27-3-65,

By order of the Gove S. C. MUKHERJEE, Asst

No. 1353-I.R./IR/11L-313(Pt)/62. — 6th 1965.—Whereas under the Government of Bengal, Labour Department, Order No. 6911L-213/61, dated the 6th January 1962, the trial dispute between Messrs. Albert Day Head Office, 15 Chittaranjan Avenue, Cak (factory at 5/11 D. Gupta Lane, Calcutta-9, their workmen represented by Albert Days ployees' Union, 128B Baithak Khana Rog cutta-9, regarding the issue mentioned in the order, being a matter specified in the Third's to the Industrial Disputes Act, 1947 (XIV of was referred to the Second Industrial Tribuadjudication;

And whereas during the pendency of proceed the said Industrial Tribunal Shall nidhi Misra and 9 other workmen of the Company, made a complaint in writing to 1 Industrial Tribunal against the said Companing that the said Company had terminal services of the said workmen concerned a dispute;

And whereas in exercise of the powers  $\alpha$  by section 33A of the Industrial Disputes A (XIV of 1947), the said Industrial Tribus adjudicated upon the said complaint and su its award to the State Government.

Now, therefore, in pursuance of the provisection 17 of the Industrial Disputes Act (XIV of 1947), the Governor is pleased hen publish the said award as shown in the a hereto.

## **ANNEXURE**

In the matter of 10 applications under section of the Industrial Disputes Act filed Banchanidhi Misra and nine others aga employer Company Messrs. Albert Dav 5/11 D. Gupta Lane, Calcutta-50. Nos. 156 and 119 to 127 under section 1964.)

FORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

an A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

## Appearances:

Company: Shri N. M. Das Gupta, Advocate. Workmen: Shri Matish Roy.

#### AWARD

are 10 applications under section 33A of ustrial Disputes Act filed by Shri Banchaisra and nine others represented by Albert imployees Union, 22/1 Kali Charan Ghose Calcutta-50, against the employer Company Albert David Ltd., 5/11 D. Gupta Lane, 1-50, for wrongful termination of their during the pendency of a dispute between Company and its workmen referred under 69.1.R., dated 6th January 1962, to this for adjudication. The services of the 10 workmen were terminated by with effect from 1st July 1964. The issue in the original reference, on the strength of these applications were filed, was renchment of 60 workmen listed in the order rence was justified. None of these workmen under section 33A are included in the list tion. In these applications under section e workmen complained that the termination r service was in contravention of the proviof section 33 of the Industrial Disputes Act, for termination is not bona fide. All the tuons under section 33A are similar in nature.

Company filed a written statement separately h case and contended, inter alia, that the is did not lie under section 33A of the Act is of the fact that the workmen are not the ned workmen within the meaning of section if the provisions of section 33 are not therefore to to the alleged termination complained of workmen.

## Decision

stedly, a reference is pending before the all as already mentioned. The issue before ibunal is not also in controversy. The initial ton on the side of the Company is that the ats are not the concerned workmen in the which is pending before this Tribunal. I able to accept this in view of the fact that over retrenchment which is pending before a matter in which all other workmen are also led. The contention of the Company in this must fail.

second contention on behalf of the Company there is no contravention of the provisions 10n 33, which is the foundation upon which ication under section 33A should be made. It is a second wants to urge that the provisions of 33 do not apply to the instant cases. The fermination, dated 30th June 1964, which en issued to the 10 workmen separately series) runs thus:

ice we have taken up the programme of reorganisation and we found that you are overaged and as such you will retire from the services with effect from 1st July 1964. You will get one month's notice pay."

The termination of service was thus effected on the plea of taking up re-organisation programme. There was another ground alleged in the letter of termination that the workmen had reached the age of superannuation. On the side of the Union it is argued that though the letter of termination mentions about re-organisation and attaining the age of superannuation, in substance it is a letter of dismissal by way of punishment, and the said termination is mala fide. It is significant to note that no misconduct has been alleged in the letter of termination. The termination letter also does not say that the termination had been for any misconduct. On the side of the Company it is argued that utmost it is a notice of retrenchment or superannuation without payment of retrenchment compensation or gratuity, and even if such retrenchment or superannuation is characterised as unjustified, the Tribunal has no jurisdiction to enter into those question under section 33A of the Industrial Disputes Act. On the side of the workmen, section 33, sub-section (2) is relied upon in both the clauses (a) and (b). Shri Matish Roy on behalf of the workmen endeavours to attract the provision of clause (a) of sub-section (2), and characterises the termination as altering the conditions of service. Termination of service cannot be purported to include alteration in the condition of service. In this connection, the decision reported in F.L.R. 1962, Vol. 5, page 462, may be referred to. The expression "conditions of service" really implies the continuance of relationship of employer and employee. In case of termination, the question of altering the condition of service does not arise, because the said relationship ceases to exist.

In the next place, the workmen's representative Shri Matish Roy wants to attract clause (b) of subsection (2) by saying that the workmen had been discharged or punished by dismissal or otherwise in the instant cases. The fact is that the services of the 10 workmen had been terminated. The all important question is whether the instant cases can be brought under section 33, sub-section (2), clause (b). The letter terminating the services has already been quoted. It speaks about retirement from peen quoted. It speaks about retirement from service with effect from 1st July 1964. The word "termination" or "discharge" or "dismissal" had not been used there, nor the action followed in consequence of any misconduct alleged or proved. The learned Lawyer for the Company Shri Das Gupta has placed before me a case reported in 1958 L.L.J. II Bombay, page 518, wherein it was held by the Bombay High Court that an application for approval was not necessary in respect of retrenchment effected by the employer during the pendency of an adjudication proceedings before the Industrial Tribunal. In the instant cases, however, the termination letter does not clearly show that it was a case of retrenchment. The Company also does not admit that the workmen had been retrenched. In fact no retrenchment compensation had been paid. Be that as it may, termination by way of retrenchment according to the ruling of the Bombay High Court, cannot be brought within the scope of section 33, sub-section (2), clause (b), of the Industrial Disputes Act. Whether the retrenchment is justified or not is beyond the scope of section 33.

The workmen allege that it is a case of dismissal from service by assigning reasons which are absolutely false. In the letter of termination, the Company alleges about re-organisation programme, but there is no evidence on the side of the Company that there had been any such programme. There is another reason assigned for the discharge from service. The termination letter alleges about superannuation, but the letter itself does not mention at all as to what is the age of retirement in the Company. Several workmen were examined to prove that normally 60 was the age of superannuation and the workmen, who were discharged, did not attain that age. On the above facts and statement of evidence, the learned representative for the workmen argues that since the reasons assigned for termination are not supported by any evidence, the Tribunal should conclude that the termination must be characterised as dismissal simpliciter and such dismissal was not bona fide.

Now the question is whether the Tribunal can enter into the question of discharge simpliciter or termination effected by issuing notice as in the instant cases for the purpose of section 33 of the Industrial Disputes Act. On this point, there had been several decisions and one of them is of the Bombay High Court reported in 1961 L.L.J. II, page 274. There it was a case of discharge simpliciter. It was held in that case that in substance it was a case of dismissal for misconduct or punishment otherwise than by dismissal. Another case is cited before me and it is reported in F.L.R. 1965, Vol. 10, page 1. It was a case in which Mr. Justice B. N. Banerjee considered the question whether the termination of service of the petitioner was discharge simpliciter in terms of contract of employment or discharge by way of penalty as held by the Tribunal. In that case, his lordship referred to the Supreme Court decision in the case of Assam Oil Company reported in 1960 L.L.J. I, page 587. The relevant portion of that decision is quoted below:

"If the contract gives the employer the power to terminate the services of his employee after a month's notice or subject to some other condition, it would be open to him to take recourse to the said term or condition and terminate the services of his employee; but when the validity of such termination is challenged in industrial adjudication it would be competent to the industrial tribunal to enquire whether the impugned discharge has been effected in the bona fide exercise of his power, then the industrial tribunal may not interfere with it, but the words used in the order of discharge and the form which it may have taken are not conclusive in the matter, and the industrial tribunal would be entitled to go behind the words and the form and decide whether the discharge is a discharge simpliciter or not. If it appears that the purported exercise of the power to terminate the services of the employee was in fact the result of the misconduct alleged against him, then the tribunal will be justified in dealing with the dispute on the basis that despite its appearance to the con-trary the order of discharge is in effect an order of dismissal. The exercise of the

power in question to be valid a be bona fide. If the bona fides of exercise of power are successfully then the industrial tribunal would to interfere with the order in quis in this context that the industrial must consider whether the dischantified or whether it amounts to we or unfair labour practice, or is so or unfair labour practice, or is so or unfair labour practice, or is so or unfair labour practice, or is so or unfair labour practice, or is so or unfair labour practice, or is so or unfair labour practice, or is so one that it has been passed to motives and not in bona fide exercity power conferred by the contract."

Relying upon the aforesaid principles, the representative for the Union argues before since in the instant cases, the notices by services of the workmen had been termin cribe the reasons of reorganisation and su tion which are not supported by evidence be concluded that the dismissal of the had been for misconduct, and the action management was not bona fide. The fac Bombay Case and the Calcutta High Care altogether different. In the Bombay ( conduct was alleged against the workman tion. There had been a charge-sheet aga Loss of confidence was the reason given. was a case of termination for misconduct such it cannot but be dismissal by way o ment. In the Calcutta High Court case t been termination according to service under the circumstances, which led the Tr conclude that it was dismissal for miscon the instant cases before me, there had be nation by a notice, but there is complete t of evidence on the point of any misconduc part of any workman. Misconduct is not of the Company nor is it the case of the whose services had been terminated. On of the workmen some witnesses were e Shri Siba Kumar Chowdhury stated in his that he got this notice suddenly and he w to retire, though he did not attain the age annuation. He does not state that he h guilty of any misconduct or was charged i misconduct. There had been other witnes also gave similar evidence. But the evit any of the witnesses does not disclose any stance from which a conclusion may be dra there had been even allegation of mit against any of the workmen. In my section 33, sub-section (2), clause (b) ca attracted, unless the discharge had been a any misconduct not connected with the The allegation of misconduct must be the the Tribunal will have to decide whether connected or not connected with the disp the absence of any allegation of mis section 33, sub-section (b) cannot come in tion. It is true that the Tribunal can travel the language used in the letter of terminati the Tribunal is competent to come to the sion that the real object of the Company dismiss for misconduct any workman, and action of the management was not bonal the absence of any evidence to show that the been any allegation of misconduct which p the Company to take action impugned belo the provisions of section 33 cannot be

the notice mentions are under a diadicated upon a proceeding under 3A of the Industrial Disputes Act. It may be order asking the workmen to retire was fed, but that question; cannot be decided that question 33A of the Act. That being my a, the provisions of section 33 cannot be to the action taken by the Company, and application for approval to the Tribunal is sary. In that view of the matter, there are contravention of the provisions of 13 of the Industrial Disputes Act, and as present applications under section 33A are any foundation. All the applications under 33A thus stand rejected on contest.

is my award, and this will cover all the 10 tions under section 33A mentioned here-

d and corrected by me.
A. P. B.,
Judge.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 19-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

1358-I.R./IR/11L-445/63. — 6th April 1965.—
128 under the Government of West Bengal, in Department, Order No. 4843-I.R./IR/11L-3, dated the 30th November 1963, the industispute between Messrs. Bharat Plastics Ltd., for Street, Lillooah, Howrah, and cheir work-represented by Plastic Workers' Union, 80 agagee Road, Bally, Howrah, regarding the mentioned in the said order, being a matter led in the Second Schedule to the Industrial Dis-Act, 1947 (XIV of 1947), was referred to the all Industrial Tribunal for adjudication;

d whereas during the pendency of proceedings; the said Industrial Tribunal Shri Nebilal 4, a workman of the said Company, made a laint in writing to the said Industrial Tribunal 5 the said Company alleging that the said 5 any had terminated the service of the said 5 an concerned in such dispute;

d whereas in exercise of the powers conferred tuen 33A of the Industrial Disputes Act, 1947 of 1947), the said Industrial Tribunal has keed upon the said complaint and submitted med to the State Government;

w, therefore, in pursuance of the provisions of in 17 of the Industrial Disputes Act, 1947 (XIV 197), the Governor is pleased hereby to publish his award as shown in the namewore hereto.

## ANNEXURE

n matter of an application under section 33A if the Industrial Disputes Act filed by Shri hishiel Kamet, 22 Aboy: Saha Road, Howsel, assist the employer Company Mesers Bharat

Plastics Ltd., 4 Duffer Street, Lillooah, Howrah. (Case No. 24 under section 33A of 1965.)

## BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

## Appearances:

For the Company: Shri B. K. Mukherjee, Labour Adviser, Indian Plastic Federation.

For the workman: Shri Chandreswar Prosad Singh.

## **AWARD**

This is an application under section 33A of the Industrial Disputes Act filed by Shri Nebilal Kamet represented by Plastic Workers' Union, 80 Dawnagagee Road, Bally, Howrah, against the employer Company Messrs. Bharat Plastics Ltd., 4 Duffer Street, Lillooah, Howrah, alleging his wrongful termination of service during the pendency of a dispute between the Company and its workmen referred under G.O. No. 4843-I.R., dated 30 November 1963, to this Tribunal for adjudication. The present application was made on 1st March 1965. It appears that the reference quoted obove, out of which this application arose, had been disposed of in an award published in the "Calcutta Gazette" on 28.h January 1965 wherein I came to the conclusion that the reference was bad in law and the dispute that was referred was not at all an industrial diapute, but an individual dispute. The reasons have been given in the award. In that view of the matter, there was no valid reference and for the matter of that the present application under section 33A does not lie. Such application can only be made during the pendency of a dispute referred to the Tribunal. Since in the eye of law there was no such proceeding before the Tribunal at any point of time, the present application must be held to be untenable. In this view I am supported by the decision of Mysore High Court reported in Factories Journal, Vol. XXV, page 244. I accordingly hold that the present application under section 33A is not maintainable. The only way open to the workman is to come to the Tribunal under section 10 of the Industrial Disputes Act.

This is my award.

Dictated and corrected by me. A. P. B., Judge.

> A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 29-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Segr.

No. 1363-I.R./IR/4L-48(A)/62.—8th April 1965.—Whereas under the Government of West Bengel, Labout Department, Order No. 6494-I.R./IR/Al-48(A)/62, dated the 21st November 1962, the indispersial dispute between Messrs. Vessel Regises & Radiagering Ltd. (formerly Aeronastical Sections Ltd.).

31 Chittaranjan Avenue, Calcutta and their work-men employed in their establishment at Dum Dum represented by Aero Employees' Union, West Bengal, Gurudwara Gate 2, P.O. Sultanpur, district 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## **ANNEXURE**

In the matter of an industrial dispute between Messrs. Veegal Engines & Engineering Ltd. (formerly Aeronautical Services Ltd.), 31 Chittaranjan Avenue, Calcutta, and their workmen employed in their establishment at Dum Dum represented by Aero Employees' Union, West Bengal, Gurudwara Gate 2, P.O. Sultanpur, district 24-Parganas. (Case No. VIII-195/62.)

## BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal. For the Union: Shri R. Banerjee, Advocate.

For the Company: Shri Arun Dutta, Advocate.

## **AWARD**

The above dispute over the issue given in the order of reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, Order No. 6494-I.R./IR/4L-48(A)/62, dated the 21st November 1962.

### Issue

Ponus for the accounting year ended on 31st December 1961.

After service of notices upon the parties, they appeared before this Tribunal and filed their respective written statements in due course. After necessary preliminary and interlocutory proceedings and some adjournments taken by the parties, the case was finally fixed for hearing on 20th March 1965. The case was taken up for hearing on that date. The parties' representatives stated their respective cases and some relevant matters were discussed. At that stage, a talk of compromise arose. A similar dispute between a sister Company Messrs. Airways (India) Ltd. and their workmen was previously compromised before this Tribunal. I suggested to the parties that this dispute might also be compromised on those terms. The parties' representatives discussed the matter among themselves and then wanted time till next day in order to explore the possibility of a compromise, as suggested by the limital. Accordingly, I adjourned the case to the mart day, 27th March 1965. On that day, the parties arded a joint petition of compromise setting out the

terms upon which the amicably settled and award.

present dispute a praying for a can

I have considered the terms of con These appear to be quite fair and lawful. I find that there has been a bona fide such the dispute between the parties on the Accordingly, there would be a compromis: terms of the joint petition of compromise.

in the result, I make a compromise award of the joint petition of compromise, a copy is made a part of the award as an Annexum

Judge, Seventh Industrial 1

## ANNEXURE

BEFORE THE SEVENTH INDUSTRI TRIBUNAL, WEST BENGAL

in the matter of Government of Wes. Labour Department, Order No. 2944, 4L-48(A)/62, dated 21st November 1962

#### And

In the matter of an industrial dispute between Fngine & Engineering Limited of 31 () jan Avenue, Calcutta, and their represented by Aero Employees' Un.ol Bengal, Gurudwara, Gate No. 2, P.O pore, district 24-Parganas.

The humble joint petition of M255's.

Engines & Engineering Limited and the Employees' Union representing the world Messrs. Veegal Engines & Engineering Limited Most respectfully sheweth:

- 1. To promote industrial peace and for e ing good relationship between the parties he parties hereto have agreed to settle the relating to issue No. I referred to this Hoi bunal by the above Government Order of R amicably.
- 2. The terms of settlement have been we the Memorandum annexed to this petition

In the premises aforesaid the parties just that Your Honour will be graciously pleased an Award in terms of the Memorandum of ment or to pass such other further order 0 as to your honour may deem fit and proper.

And the parties, as in duty bound, shall st

Re: Issue No. 1—Bonus for the accuse year ended 31st December 1961

The Company contends that on the tradin for the year ending 31st December 1961 to men are not entitled to any profit-sharin. The workmen do not press their claim is Benus. The Company in these circumstar in view of the request made by the through their Union in order to create be thouship, agrees not to recover the advance it in terms of settlement, dated October and shall treat the same as an ex-gratia per bonus for the said year.

P. i. Nandi, Vice-President of the Union. 27-3-65.

N. Chakraborty, Secy., Veegal Engine and Engineering Ltd.. 27-3-65.

S. K. RAY, Judge, Seventh Industrial Tribunal. 31-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

# LABOUR DIRECTORATE CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960-100.)

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	(o) Oils and Fats		••	168
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D. CHATTERJEE,
Labour Commissioner, West Bengal
and
Competent Authority under Minimum Wages Act.

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## CONCURSE SAIOR HORY SUMBERS FOR MOUSTRIAL

## (Dino 1660-- 166.)

## Centre-Calcutte

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D. CHATTERJEE,
Labour Commissioner, West Bengal
and
Competent Authority under Minimum Wasse Act



## (Kazette

HA 23]

THURSDAY, MAY 13, 1965

[SAKA 1887

## PART IC-Awards by Industrial Tribunals and Consumer Price Index

## **GOVERNMENT OF WEST BENGAL**

## LABOUR DEPARTMENT

## ORDERS

Calcutta

369-IR IR/IOL-149(A)/64. -9th April 1965 a under the Government of West Bengal, Department, Order No. 3537-I.R./IR/10L-97/ t the 6th August 1962, as amended (herea referred to as the said order) the industrial to between the employers of the Engineering ishments mentioned in list I of the said order represented by themselves or by the Organisamentioned in list II of the said order on the and and their workmen represented by the trade mentioned in list III of the said order, on ther regarding the issues mentioned in the said being matters specified in the Third Schedule Industrial Disputes Act, 1947 (XIV of 1947). referred to the Seventh Industrial Tribunal for lisation.

13 whereas during the pendency of proceedings to the said Industrial Tribunal, Shri Gopal Dey. orkmon of Messrs. Sur & Co., 45 Christopher ! Calcutta, one of the Companies involved in aid disputes, made a complaint in writing to the Industrial Tribunal against the said Company ing that the said Company had dismissed the workman concerned in such dispute;

nd whereas in exercise of the powers conferred ection 33A of the Industrial Disputes Act, 1947

(XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government.

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## **ANNEXURE**

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Gopal Dev. 27 Gobra Gorosthan Road, Calcutta-46, Messrs. Sur & Co. of 45 Christopher Road. (Case No. 117/62 under Calcutta-46. section 33A.)

## BEFORF THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Piesent.

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

## AWARD

This is an application under section 33A, Industrial Disputes Act, by Shri Gopal Dey, a workman of Messrs Sur & Co., the O.P., complaining of his alleged illegal and wrongful dismissal by way of victimisation with effect from 27th November 1962

during the pendency of the adjudication proceedings of another dispute between workmen, referred to this 3537-1.R., dated 6th August 1962, but without complying with the mandatory requirements of the provisions of section 33(2)(b), Industrial Disputes Act.

The Company O.P. has filed its written statement stating its own case in respect of the dismissal and raising some legal objections.

After preliminary proceedings and some adjournments, the case was finally fixed for hearing on 6th May 1965. But, in the mean time, on 29th March 1965, the parties filed a joint petition of compromise stating that the dispute under section 33A had been compromised on the terms set out therein and praying for a compromise award accordingly.

The joint petition of compromise is signed by the concerned workman and his Union Secretary on behalf of the workman and by the Company's authorised representative, Shri K. K. Motra. The Union Secretary, together with Shri K. K. Motra, the Company's representative, appeared before me and supported the joint petition of compromise and wanted a compromise award in terms thereof. I am satisfied after hearing the Union Secretary and the President and the Company's representative that there has been a bona fide settlement of the dispute in terms of the joint petition of compromise and the said petition is also a bona fide petition. The terms of the settlement also appear to be fair and lawful. In these circumstances, it is needless to keep the case pending any further and wait till the date of hearing fixed for 6th May 1965. The case should be disposed of immediately in terms of the joint petition of compromise.

In the result, I accept the joint petition of compromise filed by the parties and make a compromise award in terms thereof. A copy of the joint petition is made a part of the award as an Annexure. The case is disposed of accordingly.

S. K. RAY, Judge, Seventh Industrial Tribunal. 30-3-65.

## **ANNEXURE**

## BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri S. K. RAY, Judge

In the matter of an industrial dispute under G. O. No. 3537-I.R./IR/10L-97/62, dated 6th August 1962

## Between

Messrs. Sur and Company, serial No. 20 of Order of Reference and their workmen.

## And

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Gopal Dey—Applicant

Vs.

Sur and Company-Opposite Party.

The humble joint petition of compromise the Company and the workman above  $_{0,2_{12}}$ 

Most respectfully sheweth:

.

- 1. That the above case has been conbetween the parties on the following lemm.
- 2. That the applicant will not get report re-employment in the factory of the opp at any time in future.
- 3. That the applicant will get a payment of Rs. 400 (rupees four hundred full and final settlement of all his due that have no further claim against the  $Come_a$  shape or form.
- 4. That the above dispute is thus with the parties once for all.

Under the circumstances, your petition humbly pray that Your Honour words, by pleased to accept the above terms of a paying and fair and pass an award in term making this compromise petition as at at the same.

And your petitioners, as in duty bound pray.

Gopal D

Signature of the

K. K. Moitra.

Signature of the Company's teg: 29-3-65.

Filed by— Illegible,

Secretary, Sur Sramik Union.

S. K RV

Judge, Seventh Industrial

30-3-65

By order of the G S. C. MUKHEI Asst. Sec.

No. 1381I.R./IR/10L-149(A)/64 Oth A—Whereas under the Government of We Labour Department, Order No. 3537-1R I 62, dated the 6th August 1962, as amende after referred to as the said order) the rude putes between the employers of the E Establishments mentioned in list I of the and represented by themselves or by the tions mentioned in list II of the said order of hand and their workmen represented by I Unions mentioned in list III of the said order, regarding the issues mentioned in order, being matters specified the Third Sc the Industrial Disputes Act, 1947 (XIV of I referred to the Seventh Industrial Trib adjudication;

ahereas during the pendency of proceedings Tribunal, Shri Shrinath acciding of Messrs. Karukrit, 38,1 Pandid Countral 29, one of the Companies in the said disputes, made a complaint in the said Industrial Tribunal against the man alleging that the said Company had the said workman concerned in such

contents in exercise of the powers conferred (2.33\sqrt{1}) if the Industrial Disputes Act. 1947 (2.147), the said Industrial Tribunal has (2.145) the said complaint and submitted (2.16) the State Government;

gg.cfo.c. to pursuance of the provisions of the industrial Disputes Act, 1947 (1947), the Governor is pleased hereby to the said award as shown in the annexure

## **ANNEXURE**

matter of a complaint under section 33A, strial Disputes Act, by Shri Shrinath ma. sgainst Messrs. Karukrit of 38/1 Pandi-Road, (alcutta-29. (Case No. 139/64 under too 33A.)

## FORE THE SEVENTH INDUSTRIAL IRIBUNAL, WEST BENGAL

#### Present:

3. RAY, Judge. Seventh Industrial Tribunal.

## **AWARD**

receding arises out of an application under the Industrial Disputes Act, by Shri Shri-Shania, a workman of the Company O.P. Karukri in which he has complained that the transitional diagrams and arising the set from 3rd August 1964, during the perfect of the adjudication proceedings of another between the Company and its workmen, but to this Tribunal by G. O. No. 3537-I.R., with August 1962, without complying with the lare provisions of section 33, Industrial Disputes

Company appeared and filed its written stateIne case was fixed for hearing on 24th March
On that date, it was submitted before the
inal his the parties' representatives that the
hid settled the dispute amicably and a joint
on of compromise would be filed on the next
Accordingly, the case was directed to be put
the parties filed a joint petition of compromise
the parties filed a joint petition of compromise
the parties filed a joint petition of compromise
that the parties filed and praying for a compromise

appear to be quite fair and lawful. I am a hat there has been a bona fide settlement be done between the parties on those terms, rdingly, the case is to be disposed of by a combine award, as prayed for.

In the result, I make a compromise award in terms of the joint petition of compromise, a copy whereof is made a part of the award as an Annexure.

#### Annexure

## BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of a complaint under section 33A of the Industrial Disputes Act, filed by Shri Shrinath Sarma--Complainant

## Versus

Karuktit, 38 l Panditia Road, Calcutta-29—Opposite Party

The humble potition of the complainant and the Opposite Party abovenamed—

Most respectfully sheweth

That the parties have settled the matter amicably between themselves for the sake of industrial peace on the following terms:

- (a) That the complainant Shri Srinath Sarma agrees to leave the service on his own accord and the Opposite Party Messrs. Karukrit in tecum agrees to pay Rs. 101 (rupees one hundred and one only) as compensation in full and final satisfaction of all his claims against the Opposite Party.
- (b) That the Opposite Party agrees to pay Rs. 50 as cost of the above case.
- (c) That the payment of Rs. 101 will be paid by the Opp ate Party in two easy instalments. Rupees hity-one will be paid on 26th March 1965 and the balance will be paid on 15th April 1965.

It is jointly prayed that Your Honour will be pleased to approve the above settlement and pass an award in terms of the above settlement.

And for this act of kindness, your petitioners, as in duty bound, shall ever play

For Messrs, Karukrit: S. K. Basu, Proprietor, 25-3-65.

For the complainant:
Srinath Sharma.
Amal Kumar Bose,
President, Karukrit Sramik Union, Regd. No.
5294.
25-3-65.

S. K. RAY, Judge, Seventh Industrial Tribunal, 2-4-65.

> By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

> > Α,

The Company appeared and filed its write ment. The case was fixed for hearing or 240, 1965. On that date, it was submitted better that the parties representatives to parties had settled the dispute amicably and petition of compromise would be filed or a date. Accordingly, the case was directed in up on the next date, 25th March 1965 of date, the parties filed a joint petition of composition of up the next date, and praying for a composition of the date.

I have considered the terms of comprometerms appear to be quite fair and  $l_{awf_o}$  satisfied that there has been a bona fide of the dispute between the parties on the Accordingly, the case is to be disposed of be promise award, as prayed for.

award accordingly.

In the result, I make a compromise an terms of the joint petition of compromise whereof is made a part of the award as an y

S. K RAY, Judge. Seventh Industrial I 2-4-65.

## Annexure

## BEFORE THE SEVENTH INDUSTRI TRIBUNAL, WEST BUNGAL

In the matter of a complaint under section the Industrial Disputes Act filed by Shr Rai--Comlainant

## Versus

Karukrit, 38/1 Panditia Road, Calcutta-29-4 Party.

The humble petition of the complainant Opposite Party abovenamed —

Most respectfully sheweth-

That the parties have settled the matter of between themselves for the sake of industrial on the following terms:

- (a) That the complainant Shri Sitarani Ra to leave the service on his own accompanies the Opposite Party Messrs Kark return agrees to pay Rs 101 from hundred and one only) as compens full and final satisfaction of all he against the Opposite Party.
- (b) That the payment of Rs. 101 will be the Opposite Party in two easy mst Rupees fifty-one will be paid of March 1965 and the balance will on 15th April 1965.

It is jointly prayed that Your Honour pleased to approve of the above settlement a an award in terms of the above settlement.

No 1380-I.R./IR/10L-149(A)/64.—9th April 1965. -Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/ 62, dated the 6th August 1962, as amended (hereinafter referred to as the said order) the industrial disputes between the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the Organisations mentioned in list II of the said order on the one hand and their workmen represented by the Trade Unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Sitaram Rai, a workman of Messrs. Karukrit, 38/1 Panditia Road, Calcutta-29, one of the Said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government:

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## **ANNEXURE**

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Sitaram Rai against Messrs. Karukrit of 38/1 Panditia Road, Calcutta-29. (Case No. 138/64 under section 33A.)

## BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri S. K. RAY, Judge. Seventh Industrial Tribunal.

## **AWARD**

This proceeding arises out of an application under section 33A. Industrial Disputes Act, by Shrir Sitaram Rai, a workman of the Company O.P. Messrs. Karukrit, in which he has complained that the Company illegally and wrongfully dismissed him with effect from 3rd August 1964, during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G. O. No. 3537-I.R., dated 6th August 1962.

this act of kindness, your petitioner, as and shall ever pray.

Karukrit:

şμ.

1.17.

Sitaram Rai (Complainant). Amal Kumar Bose. President. Karukrit Sramik Union, Regd. No. 5294. 25-3-65. S. K. RAY. Judge, Seventh Industrial Tribunal. 2-4-65.

> By order of the Governor. S. C. MUKHERJEE. Asst. Secv.

1370] R 1R/10L-149(A)/64.—9th April 1965. 20 under the Government of West Bengal. Dortmat. Order No. 3537-I.R./IR/10L-97/ the 6th August 1962, as amended (hereingery to as the said order) the industrial ween the employers of the Engineering means mentioned in list I of the said order regred by themselves or by the Organisaentioned in list II of the said order on the and their workmen represented by the from mentioned in list III of the said order, other regarding the issues mentioned in the der being matters specified in the Third to the Industrial Disputes Act, 1947 (XIV was referred to the Seventh Industrial I for adjudication;

shereas during the pendency of proceedings be said Industrial Tribunal Shri Yakub Ali workman of Messrs. Steel Rolling Mills of n (P) Ltd., 47 Hide Road Extension, 23, one of the Companies involved in the putes, made a complaint in writing to the ustrial Tribunal against the said Company that the said Company had refused employthe said workman concerned in such dispute;

whereas in exercise of the powers conferred kim 33A of the Industrial Disputes Act, 1947 of 1947), the said Industrial Tribunal has lated upon the said complaint and submitted and to the State Government;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act. 1947 (XIV the Governor is pleased hereby to publish is award as shown in the annexure hereto.

## **ANNEXURE**

t matter of a complaint by Shri Yakub Ali ola, 55 Molla Para Lane, Shibper, Howrah, ainst his employer Company, Messrs. Steel oling Mills of Hindustan (P) Ltd., 47 Hide Road Extension, Calcutta-23. (Case No. 29 of 1963 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

## AWARD

This is an application under section 33A. Industrial Disputes Act, by Shri Yakub Alı Molla, a workman of the Company O.P. Messrs. Steel Rolling Mills of Hindustan (P) Ltd. complaining that he was illegally and vindictively refused employment with effect from 29th December 1962 without assigning any reason and was not also paid his bonus for 1962, in contravention of the relevant provisions of section 33, Industrial Disputes Act, though at the relevant time the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G. O. No. 3537-I.R., dated 6th August 1962, were pending.

After service of notice upon the Company O.P., it appeared and filed its written statement. After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 8th February 1965 On that date, neither party appeared and no step was taken on behalf of any party. But, instead of disposing of the case on that date, the Tribunal adjourned the case to 20th February 1965 in order to give the parties another chance to appear and take part in the proceedings. On 20th February 1965 a petition was received from Shri Phani Bagchi. the authorised representative of the applicant workman, from Dum Dum Central Jail praying for one month's time on the ground that he was detained in ial under the D.I.R. It was also stated in that petition that he was making necessary arrangements for appointing another representative of the workman to conduct the case. Upon this petition, the case was adjourned to 28th March 1965 for hearing and the applicant was directed to make alternative arrangement for conducting the case on his behalf in the mean time. On 22nd March 1965 there was no appearance by or on behalf of the workman, but the Company's representative was present. The Tribunal again adjourned the case to 29th March 1965 for final orders. On 29th March 1965 both parties were absent and no step was taken on behalf of either party. From the aforesaid facts and circumstances, it is clear that the applicant is not pursuing his application in spite of sufficient opportunity being afforded to him to get his case conducted by another representative after the detention of Shri Phani Bagchi under the D.I.R. and the Company is also not keen upon pursuing the case. Accordingly, there is to be a "no dispute" award in the case on the basis that the dispute has ceased to exist.

In the result, I make a "no dispute" award in the case.

S. K. RAY, Judge, Seventh Industrial Tribunal. 2-4-65.

> By order of the Governor, S. C. MUKHERJEE. Asst. Secy.

No. 1378-I.R.|IR|10L-149(A)|64. — 9th April 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R.|IR|10L-97|62, dated the 6th August 1962, as amended (hereinafter referred to as the said order) the industrial disputes between the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the Organisations mentioned in list II of the said order on the one hand and their workmen represented by the Trade Unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Joglal, a workman of Messrs. Steel Rolling Mills of Hindustan (P) Ltd., 47 Hide Road, Extension, Calcutta-23, one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had refused employment to the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto

## **ANNEXURE**

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Joglal, 129A Circular Garden Road, Calcutta-23, against his employer Company Messrs. Steel Rolling Mills of Hindustan (P) Ltd., 47 Hide Road, Extension, Calcutta-23. (Case No. 49|63 under section 33A.)

## BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

## **AWARD**

This is an application under section 33A, Industrial Disputes Act, by Shri Joglal, a workman of the Company O. P. Messrs. Steel Rolling Mills of Hindustan (P) Ltd., complaining that he was illegally and vindictively refused employment with effect from 14th August 1962, without assigning any reason and was not also paid his bonus for 1962, in contravention of the relevant provisions of section 233, Industrial Disputes Act, though at the relevant time the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G.O. No. 3537-I.R., dated the 6th August 1962, were pending.

After service of notice upon the Compan appeared and filed its written Statemen necessary preliminary proceedings and with ments, the case was finally fixed for hearn Hebruary 1965. But, on that date, are appeared and no step was taken on have party. But, at about 4 p.m. on that day of Shri Phani Bagchi, the authorised leptor the workman, was received from Dun be Jail where he was detained under the Dik petition, he prayed for one months to ground of his detention under the DIR circumstances, the case was adjourned to 1965. In that petition, it was also state to making arrangements for appointment representative by the workman Upon tas the case was adjourned to 22nd Mar, that date, there was no appearance by a of the workman, but the Company Lat was present. In these circumstances, in adjourned to 29th March 1965, for the On that date, both parties were absent a was taken on behalf of either party. This said facts and circumstances, it is equ applicant is not pursuing his application a sufficient opportunity being afforded to a his case conducted by another representations. the detention of Shri Phani Bageh, under and the Company is also not keen upon no case. Accordingly, there is to be a r award in the case on the basis that the d ceased to exist.

In the result, I make a "no dispute" as case.

S K RAY, J Seventh Industri 1 2.3345

By order of the Gover S. C. MUKHERJEF, As-

No. 13771.R. IR 10L-149(A) 64.—9th A—Whereas under the Government of Warden Department, Order No. 3537-II 97|62, dated the 6th August 1962, as aner inafter referred to as the said order) the disputes between the employers of the Establishments mentioned in list I of the and represented by themselves or by the Ormentioned in list II of the said order on the and their workmen represented by the Iramentioned in list III of the said order, on regarding the issues mentioned in the said order, on regarding the issues mentioned in the said order, on the said order, or the said order, or the said order, or the said order, or the said order, or the said order.

And whereas during the pendency of the before the said Industrial Tribunal Shrilt a workman of Messrs. J. P. Agarwalla & G. T. Road, Salkia, Howrah, one of the involved in the said disputes, made a swriting to the said Industrial Tribunal a said Company alleging that the said Condismissed the said workman concerned in su

whereas in exercise of the powers conferred two 33A of the Industrial Disputes Act, 1947 into 1947), the said Industrial Tribunal has called upon the said complaint and submitted and to the State Government;

therefore, in pursuance of the provisions of the industrial Disputes Act, 1947 (XIV) to the Governor is pleased hereby to publish it award as shown in the annexure hereto.

## ANNEXURE

k matter of a complaint under section 33A, Industrial Disputes Act, by Shri Lilo Mahato, 172 Beneras Road, Salkia, Howrah, against his explorer Company, Messrs. J. P. Agarwalla & Sols 115 (i. 1. Road, Salkia, Howrah. (Case N: 172 o3 under section 33A.)

# FRORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

### Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

## **AWARD**

ter an application under section 33A, Industrial 1.8 Act, by Shri Lilo Mahato, a workman of orpany O.P., Messrs, J. P. Agarwalla & Sons, tabing of his alleged illegal and wrongful dismission violation of the relevant provisions of 133. Industrial Disputes Act, during the act of the adjudication proceedings of another is, between the Company and its workmen, and to this Tribunal by G.O. No. 3537-LR., the 6th August 1962. The dismissal is said to been effected by letter, dated the 11th July

e Company appeared and filed its written state-Atter necessary preliminary proceedings and adournments, the case was finally fixed for 12 on 27th March 1965. In the meantime, on March 1965 the parties filed a joint petition of formise setting out the terms upon which the le had been amicably settled and praying for a formise award accordingly. The joint petition directed to be put up on 27th March 1965, the already fixed for hearing. On that date, neither appeared.

ave considered the terms of compromise set out a coint petition and I am satisfied that the terms are and latwal and there has been a bona fide ment of the dispute on those terms. Accordingly would make a compromise award, as prayed

the result, I make a compromise award in terms count petition of compromise, a copy whereof the a part of the award as an Annexure.

S. K. RAY, Judge, Seventh Industrial Tribunal. 2-4-65.

#### **ANNEXURE**

## BEFORE THE JUDGE, SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the platter of an application under section 33A, Industrial Disputes Act, filed by Shri Nilu Mahato, 172 Beneras Road, Salkia, Howrah.

#### And

In the matter of an industrial dispute referred under Memo No. 2498, dated the 29th November 1963, from the office of the Industrial Tribunal, Government of West Bengal.

#### Between

Messrs, J. P. Agarvalla & Sons, 115 G. T. Road, Salkia, Howiah

#### And

Shri Nilu Mahato, 172 Beneras Road, Salkia, Howrah.

Most respectfully sheweth-

- 1. That the matter is pending before your honour for adjudication.
- 2 That by the time both the parties involved in the dispute started negotiation.
- 3 That as a result of said negotiation both the parties have agreed to settle the matter amicably between themselves under terms and conditions mentioned hereunder
- 4. Terms and conditions of settlement—(a) That the management agreed to pay a quantum of Rs. 700 as ex gratia and the workman—concerned agreed to accept claims the same as full and final settlement of all his claims and dues
- (b) That apart from the amount stated in paragraph 4(a) of this petition—the management will pay hand and back wages and also the dues for annual leave with wages—for 1963—to Shri Nilu Mahato within 22nd April 1965
- 5 That both the parties jointly filed this petition of compromise before your honour for its approval.
- 6 That both the parties pray for an Award accordingly

And for this act of kindness your petitioners as in duty bound shall ever pray.

Nilu Mahato, Workman

Haralal Dutta.

22-3-65.

Bhagwandas Agarwal, Manager. 22-3-65.

S. K. RAY, Judge, Seventh Industrial Tribunal 2-4-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1375-1.R./IR/10L-149(A)764.— 9th April 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537-1.R./IR/10L-97/62, dated the 6th August 1962, as amended (hereinafter referred to as the said order) the industrial disputes between the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the Organisations mentioned in list II of the said order on the one hand and their workmen represented by the Trade Unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Nitya Gopal Das, a workman of Messrs. Sur & Co., 45 Christopher Road, Calcutta, one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Nitya Gopal Das, c/o Sur & Co. Sramik Union, 30/1 Christopher Road, Calcutta-46, against Messrs, Sur & Co., 45 Christopher Road, Calcutta. (Case No. 38/64 under section 33A.)

## BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

## **AWARD**

This is an application under section 33A. Industrial Disputes Act, by Shri Nitya Gopal Das, a workman of Messrs. Sur & Co., the O.P., complaining of his alleged illegal and wrongful dismissal by way of victimisation with effect from 10th April 1963 during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G. O. No. 3537-1.R., dated 6th August 1962, but without complying with the mandatory requirements of the provisions of section 33(2)(b), Industrial Disputes Act.

The Company O.P. has filed its written statement stating its own case in respect of the dismissal and raising some legal objections.

After preliminary proceedings and some at ments, the case was finally fixed for hearing May 1965. But, in the mean time, on No. 1965, the parties filed a joint petition of committee that the dispute under section 374 at compromised on the terms set out there are ing for a compromise award accordingly.

The joint petition of compromise is Signed by concerned workman and his Union School behalf of the workman and by the Car authorised representative, Shri K K M Union Secretary, together with Shin K K M the Company's representative, appeared by and supported the joint petition of comprone wanted a compromise award in terms theres satisfied after hearing the Union Secretary dent and the Company's representative the the been a bona fide settlement of the dispuof the joint petition of compromise and to petition is also a bona fide petition. The length the settlement also appear to be fan and land these circumstances, it is needless to be pending any further and wait till the date of the fixed for 14th May 1965. The case short at posed of immediately in terms of the joint fee of compromise.

In the result, I accept the joint penting of a promise filed by the parties and make express award in terms thereof. A copy of the collection made a part of the award as an Ann. of I case is disposed of accordingly.

S. K. R.V. Judge, Seventh In tuster. Prog. 30 3-65

## **ANNEXURE**

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri S. K. RAY, Judge.

In the matter of an industrial dispute under 6. No. 3537-I.R./IR-10L-97/62, dated oth App. 1962

## Between

Messrs. Sur & Co., serial No. 30 of order of retent and their workmen

And

In the matter of an application under section 34 the Industrial Disputes Act filed by Shin M Gopal Das—Applicant

Vs.

Sur & Company-Opposite Party.

The humble joint petition of compremee bets the Company and the workmen abovenance

Most respectfully sheweth-

- 1. That the above case has been compromed between the parties on the following terms and to ditions.
- 2. That the applicant will not get reintaled or reemployment in the factory of the opposite p at any time in future.

at the applicant will get a lump sum of Rs. 400 (four hundred rupees) only in final settlement of all his dues and he will further claim against the Company in any form.

 $_{s}$  the above dispute is thus settled between  $_{s}$  once for all.

the circumstances your petitioners most ray that Your Honour would be graciously accept the above terms of compromise as fair and pass an award in terms thereof its compromise petition as an annexure to

ir petitioner, as in duty bound, shall ever

Signature of the applicant.
Nitya Gopal Das.
Signature of the Company's representative.
K. K. Moitra.
29-3-65.

Sur & Co.

S. K. RAY, Judge, Seventh Industrial Tribunal, 30-3-65.

> By order of the Governor. S. C. MUKHERJEE, Asst. Secy.

1373-1.R. | IR | 10L-149(A) | 64.—9th April of West -Whereas under the Government of West Labour Department, Order No. 3537-I.R. -97 62, dated the 6th August 1962, as amendemafter referred to as the said order) the al disputes between the employers of the ring Establishments mentioned in list I of the ler and represented by themselves or by the ations mentioned in list II of the said order one hand and their workmen represented by k Unions mentioned in list III of the said n the other, regarding the issues mentioned in order, being matters specified in the Third to the Industrial Disputes Act, 1947 (XIV was referred to the Seventh Industrial for adjudication;

whereas during the pendency of proceedings is said Industrial Tribunal Shri Hare Krishna workman of Messrs. Sur & Co., 45 Christo-ad, Calcutta, one of the Companies involved id disputes, made a complaint in writing to Industrial Tribunal against the said Company hat the said Company had dismissed the said concerned in such dispute;

vhereas in exercise of the powers conferred a 33A of the Industrial Disputes Act, 1947 1947), the said Industrial Tribunal has ed upon the said complaint and submitted to the State Government; Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## **ANNEXURE**

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Harekrishna Adak of 3A Mahendra Chatterjee Lanc, Calcutta-46, against Messrs. Sur & Co., 45 Christopher Road, Calcutta-46. (Case No. 53| 63 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

## **AWARD**

This is an application under section 33A, Industrial Disputes Act, by Shri Harekrishna Adak, 3A Mahendra Chatterjee Lane, Calcutta-46, a workman of Messrs. Sur & Co., the O.P., complaining of his alleged illegal and wrongful dismissal by way of victimisation with effect from 19th March 1963 during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G.O. No. 3537-I.R., dated the 6th August 1962, but without complying with the mandatory requirements of the provisions of section 33(2)(b), Industrial Disputes Act.

The Company O.P. has filed its written statement stating its own case in respect of the dismissal and raising some legal objections.

After preliminary proceedings and some adjournments, the case was finally fixed for hearing on 14th May 1965. But, in the meantime on 29th March 1965, the parties filed a joint petition of compromise stating that the dispute under section 33A had been compromised on the terms set out therein and praying for a compromise award accordingly.

The joint petition of compromise is signed by the concerned workman and his Union Secretary on behalf of the workman and by the Company's authorised representative, Shri K. K. Moitra. The Union Secretary, together with Shri K. K. Moitra, the Company's representative, appeared before me and supported the joint petition of compromise and wanted a compromise award in terms thereof. I am satisfied after hearing the Union Secretary and the President and the Company's representative that there has been a bona fide settlement of the dispute in terms of the joint petition of compromise and the said petition is also a bona fide petition. The terms of the settlement also appear to be fair and lawful. In these circumstances, it is needless to keep the case pending any further and wait till the date of hearing fixed for 14th May 1965. The case should be disposed of immediately in terms of the joint petition of compromise.

In the result, I accept the joint petition of compromise filed by the parties and make a compromise award in terms thereof. A copy of the joint petition is made a part of the award as an Annexure. The case is disposed of accordingly.

> S. K. RAY, Judge, Seventh Industrial Tribunal. 30-3-65.

## **ANNEXURE**

## BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri S. K. RAY, Judge

In the matter of an industrial dispute under G.O. No. 3537-I.R.|IR|10L-97|62, dated the 6th August 1962

#### Between

Messrs. Sur & Company, Sl. No. 30 of order of reference and their workmen

#### And

In the matter of an application under section 33A of the Industrial Disputes Act filed by Harc Krishna Adak—Applicant

## Versus

Sur and Company—Opposite Party.

The humble joint petition of compromise between the Company and the workmen abovenamed—

Most respectfully sheweth-

- 1. That the above case has been compromised between the parties on the following terms and conditions.
- 2. That the applicant will not get reinstatement or re-employment in the factory of the opposite party at any time in future.
- 3. That the applicant will get a lump sum payment of Rs. 400 (rupees four hundred) only in full and final settlement of all his dues and he will have no further claim against the company in any shape or form.
- 4. That the above dispute is thus settled between the parties once for all.

Under the circumstances your petitioners most humbly pray that Your Honour would be graciously pleased to accept the above terms of compromise as just and fair and pass an award in terms thereof making this compromise petition as an annexure to the same.

And your petitioner, as in duty bound in pray.

Hare Krishna Ma (Signature of the approximation of the Compa representative) 29-3-65

Filed by— Illegible, Secretary, Sur & Co. Sramik Union

> S. K. RAY, Judge, Seventh Industrial Tribund 30-3-65.

> > By order of the Governor, S. C. MUKHERJEF, Ass §

No. 1372-I.R.|IR|10L-149(A)|64 = 9th M 1965.—Whereas under the Government of Bengal, Labour Department, Order No. 3537-11 10L-97 62, dated the 6th August 1962, as and (hereinafter referred to as the said order) the aid trial disputes between the employers of the Employers ing Establishments mentioned in list 1 of the order and represented by themselves or bi Organisations mentioned in list II of the sad at on the one hand and their workmen represented the Trade Unions mentioned in list lil of the order, on the other, regarding the issues members the said order, being matters specified in the I Schedule to the Industrial Disputes Act, 194" [ of 1947), was referred to the Seventh Indian Tribunal for adjudication;

And whereas during the pendency of proceed before the said Industrial Tribunal Shii Phani a workman of Messrs. Sur & Co., 45 Christa Road, Calcutta, one of the Companies involved a said disputes, made a complaint in writing to the Industrial Tribunal against the said Company all that the said Company had dismissed the said a man concerned in such dispute;

And whereas in exercise of the powers come by section 33A of the Industrial Disputes Act, (XIV of 1947), the said Industrial Tributal adjudicated upon the said complaint and substitute award to the State Government;

therefore, in pursuance of the provisions of the industrial Disputes Act, 1947 (1947), the Governor is pleased hereby to the said award as shown in the annexure

10° 61

## ANNEXURE

hatter of a complaint under section 33A, astrail Disputes Act, by Shri Phoni Das, 31 consthan Road, Calcutta-46, against less Sur & Co., 45 Christopher Road, akurta-46 (Case No. 112|62 under section 34)

TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

## AWARD

is is an oplication under section 33A, Industrial lies Act, by Shri Phoni Das, a workman of Sour & Co., the O.P., complaining of his a negal and wrongful dismissal by way of listion with effect from 27th November 1962 to pendency of the adjudication proceedings other dispute between the Company and its nen, referred to this Tribunal by G.O. No. IR, dated 6th August 1962, but without compatible the mandatory requirements of the provious section 33(2)(b), Industrial Disputes Act.

: Company O.P. has filed its written statement also own case in respect of the dismissal and some legal objections.

er preliminary proceedings and some adjournthe case was finally fixed for hearing on 6th 1965. But, in the meantime, on 29th March the parties filed a joint petition of compromise that the dispute under section 33A had been omised on the terms set out therein and praying compromise award.

point petition of compromise is signed by the ned workman and his Union Secretary on behalf workman and by the Company's authorised intaine. Shri K. K. Moitra. The Union ity, together with Shri K. K. Moitra, the my representative, appeared before me and ted the joint petition of compromise and a compromise award in terms thereof. I am d after hearing the Union Secretary and the mit and the Company's representative that there in a bona fide settlement of the dispute in terms joint petition of compromise and the said petialso a bona fide petition. The terms of the intrumstances, it is needless to keep the case g any further till the date of hearing fixed for a 1965. The case should be disposed of iately in terms of the joint petition of compie.

In the result, I accept the joint petition of compromise filed by the parties and make a compromise award in terms thereof. A copy of the joint petition is made a part of the award as an Annexure. The case is disposed of accordingly.

S. K. RAY, Judge, Seventh Industrial Tribunal. 30-3-65.

## **ANNEXURE**

## BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri S K. RAY, Judge.

In the matter of an industrial dispute under G.O. No. 3537-I.R. IR 10L-97 62, dated the 6th August 1962

Between

Messrs. Sur & Co., Sl. No. 30 of order of reference and their workmen

And

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Phoni Das—Applicant

Versus Sur & Company—Opposite Party.

The humble joint petition of compromise between the Company and the workman abovenamed—

Most respectfully sheweth-

- 1. That the above case has been compromised between the parties on the following terms and conditions.
- 2. That the applicant will not get reinstatement or re-employment in the factory of the opposite party at any time in future.
- 3. That the applicant will get a lump sum payment of Rs. 400 (four hundred rupees) only in full and final settlement of all his dues and he will have no further claim against the company in any shape or form.
- 4. That the above dispute is thus settled between the parties once for all.

Under the circumstances your petitioners most humbly pray that Your Honour would be graciously pleased to accept the above terms of compromise as just and fair and pass an award in terms thereof making this compromise petition as an annexure to the same.

And your petitioner, as in duty bound, shall ever pray.

L.T.1. of the applicant Phoni Das. (Signature of the Company's representative.)

K. K. Moitra.
29-3-65.

Filed by— Illegible, Secretary, Sur & Co. Sramik Union.

S. K. RAY, Judge, Seventh Industrial Tribunal. 30-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1371-I.R./IR/10L-149(A)/64. — 9th April 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, as amended (hereinafter referred to as the said order) the industrial disputes between the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the Organisations mentioned in list II of the said order on the one hand and their workmen represented by the Trade Unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Annada Nath, a workman of Messrs. Sur & Co., 45 Christopher Road, Calcutta, one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Annada Nath, 27 Gobra Gorasthan Road, Calcutta-46, a workman of Messrs. Sur & Co., 45 Christopher Road, Calcutta-46. (Case No. 115 of 1962, under section 33A.)

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

# AWARD

This is an application under section 33A, Industrial Disputes Act, by Shri Annada Nath, a workman of Messrs. Sur & Co., the O.P., complaining of his alleged illegal and wrongful dismissal by way of victimisation with effect from 27th November 1962, during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G.O. No. 3537-I.R., dated 6th August 1962, but without complying with the mandatory requirements of the provisions of section 33(2)(b), Industrial Disputes Act.

The Company O.P. has filed its written stating its own case in respect of the dismussion some legal objections.

After preliminary proceedings and some almost, the case was finally fixed for hearns a 6th May 1965. But, in the meantime, on a March 1965, the parties filed a joint petiton compromise stating that the dispute under the 33A had been compromised on the terms at a therein and praying for a compromise an accordingly.

The joint petition of compromise is signed by concerned workman and his Union Secretary behalf of the workman and by the Company authorised representative Shri K. K. Monta 1 Union Secretary, together with Shri K. K. Monta 1 Union Secretary, together with Shri K. K. Monta 1 Union Secretary, together with Shri K. K. Monta 1 Union Secretary, and supported the joint petition of compromise award a compromise award in terms thereof 1 President and the Company's representative there has been a bona fide settlement of the distinction in terms of the joint petition of compromise and said petition is also a bona fide petition. The is of the settlement also appear to be fair and is In these circumstances, it is needless to keep case pending any further and wait till 'the date the large fixed for 6th May 1965. The case should disposed of immediately in terms of the 1 petition of compromise.

In the result, I accept the joint petition of a promise filed by the parties and make a compro award in terms thereof. A copy of the joint pet is made a part of the award as an Annexure case is disposed of accordingly.

S. K. RAY, Judge. Seventh Industrial Tribuna 30-3-65.

# **ANNEXURE**

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri S. K. RAY, Judge.

In the matter of an Industrial dispute under No. 3537-I.R./IR/10L-97/62, dated 6th A 1962.

# Between

Messrs. Sur & Company, serial No. 30 of ord reference and their workmen.

#### And

In the matter of an application under section of the Industrial Disputes Act filed by Annada Nath—Applicant.

#### versus

Sur and Company—Opposite Party.

The humble joint petition of compromise betthe Company and the workman abovenamed

Most respectfully sheweth-

1. That the above case has been comprobetween the parties on the following terms conditions.

at the applicant will not get reinstatement playment in the factory of the opposite any time in future.

at the applicant will get a lump sum pay-Rs. 400 (four hundred rupees) only in full settlement of all his dues and he will have r claim against the Company in any shape

 $_{\rm al}$  the above dispute is thus settled between  $_{\rm ab}$  once for all.

r the circumstances your petitioners most pray that Your Honour would be graciously to accept the above terms of compromise and fair and pass an award in terms thereof this compromise petition as an enclosure ame.

our petitioner, as in duty bound, shall ever

Annada Nath.
(Signature of the applicant.)
K. K. Moitra.

Signature of the Company's representative.) 29-3-65.

egible, netary, Sur & Co. Sramik Union. S. K. RAY, Judge, Seventh Industrial Tribunal. 30-3-65.

> By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

Whereas under the Government of West Labour Department, Order No. 3537-I.R./1-97-62, dated the 6th August 1962, as led thereinafter referred to as the said order) dustrial disputes between the employers of igneering Establishments mentioned in list I said order and represented by themselves or Organisations mentioned in list II of the said on the one hand and their workmen intended by the Trade Unions mentioned in of the said order, on the other, regarding sues mentioned in the said order, being matters field the Third Schedule to the Industrial utes Act, 1947 (XIV of 1947), was referred to Seventh Industrial Tribunal for adjudication;

nd whereas during the pendency of proceedings to the said Industrial Tribunal Shri Kartick and a workman of Messrs. Sur & Co., 45 Christer Road, Calcutta, one of the Companies sed in the said disputes, made a complaint number to the said Industrial Tribunal against and Company alleging that the said Company dismissed the said workman concerned in such te;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# **ANNEXURE**

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Kartick Dewan, 55/B Christopher Road, Calcutta-46, against Messrs. Sur & Co., 45 Christopher Road, Calcutta-46. (Case No. 116/62 under section 33A.)

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

## **AWARD**

This is an application under section 33A, Industrial Disputes Act, by Shri Kartick Dewan, a workman of Messrs. Sur & Co., the O.P., complaining of his alleged illegal and wrongful dismissal by way of victimisation with effect from 27th November 1962 during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G.O. No. 3537-I.R., dated 6th August 1962, but without complying with the mandatory requirements of the provisions of section 32(2)(b), Industrial Disputes Act.

The Company O.P. has filed its written statement stating its own case in respect of the dismissal and raising some legal objections.

After preliminary proceedings and some adjournments, the case was finally fixed for hearing on 6th May 1965. But, in the meantime, on 29th March 1965, the parties filed a joint petition of compromise stating that the dispute under section 33A had been compromised on the terms set out therein and praying for a compromise award accordingly.

The joint petition of compromise is signed by the concerned workman and his Union Secretary on behalf of the workman and by the Company's authorised representative, Shri K. K. Moitra. The Union Secretary, together with Shri K. K. Moitra, the Company's representative, appeared before me and supported the joint petition of compromise and wanted a compromise award in terms thereof. I am satisfied after hearing the Union Secretary and the President and the Company's representative that there has been a bona fide settlement of the dispute in terms of the joint petition of compromise and the said petition is also a bona fide petition. The terms of the settlement also appear to be fair and lawful. In these circumstances, it is needless to keep the case pending any further and wait till the date of hearing fixed for 6th May 1965. The case should be disposed of immediately in terms of the joint petition of compromise.

In the result, I accept the joint petition of compromise filed by the parties and make a compromise award in terms thereof. A copy of the joint petition is made a part of the award as an Annexure. The case is disposed of accordingly.

S. K. RAY, Judge, Seventh Industrial Tribunal. 30-3-65.

# **ANNEXURE**

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri S. K. RAY

In the matter of an industrial dispute under G.O. No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962.

#### Between

Messrs. Sur & Co., serial No. 30 of Order of Reference and their workmen.

#### And

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Kartic Dewan-Applicant.

#### versus

Sur & Company-Opposite Party.

The humble joint petition of compromise between the Company and the workman abovenamed—

Most respectfully sheweth-

- 1. That the above case has been compromised between the parties on the following terms and conditions.
- 2. That the applicant will not get reinstatement or re-employment in the factory of the opposite party at any time in future.
- 3. That the applicant will get a lump sum payment of Rs. 400 (four hundred rupees) only in full and final settlement of all his dues and he will have no further claim against the company in any shape or form.
- 4. That the above dispute is thus settled the parties once for all.

Under the circumstances your petitioners most humbly pray that Your Honour would be graciously pleased to accept the above terms of compromise as just and fair and pass an award in terms thereof making this compromise petition as an annexure to the same. And your petitioners, as in duty bound pray.

Kartick Chandra Dena (Signature of the appiror K. K. MOITRA (Signature of the Company's representation 29-3-65.

Filed by—
Illegible,
Secretary, Sur & Co. Sramik Union,
S. K. RAY,
Judge, Seventh Industrial 7,
30-3-65.

By order of the Governor S. C. MUKHERJEE, Ass.

No. 1376I.R./IR/10L-149(A):64. -9th Ap -Whereas under the Government of West Labour Department, Order No. 3537-LR IR 62, dated the 6th August 1962, as amended after referred to as the said order) the I disputes between the employers of the Ent Establishments mentioned in list I of the w and represented by themselves or by the ( tions mentioned in list II of the said order one hand and their workmen represented Trade Unions mentioned in list III of the sa on the other, regarding the issues mentione said order, being matters specified the Third to the Industrial Disputes Act, 1947 (XIV was referred to the Seventh Industrial Int adjudication:

And whereas during the pendency of probefore the said Industrial Tribunal Shri I Dey, a workman of Messrs. Sur & Co., 45 pher Road, Calcutta, one of the Companies in the said disputes, made a complaint in the said Industrial Tribunal against the said alleging that the said Company had dism said workman concerned in such dispute;

And whereas in exercise of the powers consection 33A of the Industrial Disputes / (XIV of 1947), the said Industrial Tribuna judicated upon the said complaint and subsection was award to the State Government;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV 1), the Governor is pleased hereby to publish 1 award as shown in the annexure hereto.

# ANNEXURE

matter of a complaint under section 33A, justnal Disputes Act, by Shri Biswanath Dey, No. MS 89. of 74B Cristopher Road, Calcuttaagainst his employer Company, Messrs. Sur Co., 45 Cristopher Road, Calcutta-46. (Case 6, 63 under section 33A.)

ORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

K. RAY, Judge, Seventh Industrial Tribunal.

## AWARD

is an application under section 33A, Industrial is Act, by Shri Biswanath Dey, a workman of Sur & Co., the O. P., complaining of his illegal and wrongful dismissal by way of sation with effect from 13th December 1962, the pendency of the adjudication proceedings ther dispute between the Company and its en, referred to this Tribunal by G. O. No. R., dated 6th August 1962, but without comwith the mandatory requirements of the ons of section 33(2)(b), Industrial Disputes

Company O.P. has filed its written statement its own case in respect of the dismissal and some legal objections.

r preliminary proceedings and some adjournthe case was finally fixed for hearing on 24th %5. But, in the meantime, on 29th March he parties filed a joint petition of compromise that the dispute under section 33A had been mised on the terms set out therein and praya compromise award accordingly.

joint petition of compromise is signed by the ed workman and his Union Secretary on of the workman and by the Company's sed representative, Shri K. K. Moitra. The Secretary, together with Shri K. K. Moitra, mpany's representative, appeared before me pported the joint petition of compromise and a compromise award in terms thereof. I sshed after hearing the Union Secretary and esident and the Company's representative that las been a bona fide settlement of the dispute is of the joint petition of compromise and the tition is also a bona fide petition. The terms settlement also appear to be fair and lawful. se circumstances, it is needless to keep the ending any further and wait till the date of t fixed for 14th May 1965. The case should posed of immediately in terms of the joint n of compromise.

he result, I accept the joint petition of comproiled by the parties and make a compromise award in terms thereof. A copy of the joint petition is made a part of the award as an Annexure. The case is disposed of accordingly.

S. K. RAY, Judge, Seventh Industrial Tribunal. 30-3-65.

#### ANNEXURE

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri S. K. RAY, Judge.

In the matter of an industrial dispute under G. O. No. 3537I.R./IR-10L-97/62, dated 6th August 1962

## Between

Messrs. Sur & Co., Serial No. 30 of order of reference and their workmen

#### And

In the matter of application under section 33A of the Industrial Disputes Act filed by Shri Biswa Nath Dey—Applicant

# Versus

Sur & Co. Opposite Party.

The humble joint petition of compromise between the Company and the workman abovenamed—

Most respectfully sheweth-

- 1. That the above case has been compromised between the parties on the following terms and conditions.
- 2. That the applicant will not get reinstatement or reemployment in the factory of the opposite party at any time in future.
- 3. That the applicant will get a lump sum payment of Rs. 400 (four hundred rupees) only in full and final settlement of all his dues and he will have no further claim against the Company in any shape or form.
- 4. That the above dispute is thus settled between the parties once for all.

Under the circumstances, your petitioners most humbly pray that Your Honour would be graciously pleased to accept the above terms of compromise as just and fair and pass an award in terms thereof making this compromise petition as an annexure to the same.

And your petitioner, as in duty bound, shall ever pray.

Biswanath Dey.
Signature of the applicant
K. K. Moitra,

Signature of the Company's representative. 29-3-1965.

Filed by – Illegible, Secretary, Sur & Co. Sramik Union.

S K. RAY, Judge, Seventh Industrial Tribunal. 30-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1374-I.R./IR/10L-149(A)/64.—9th April 1965.
—Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, as amended (hereinafter referred to as the said order) the industrial disputes between the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the Organisations mentioned in list II of the said order on the one hand and their workmen represented by the Trade Unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Nani Gopal Maitra, a workman of Messrs. Sur & Co., 45 Christopher Road. Calcutta. one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government:

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# **ANNEXURE**

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Nani Gopal Maitra, 131/B Bowbazar Street, Calcutta-12, against his employer Company, Messrs. Sur & Co. of 45 Christopher Road, Calcutta. (Case No. 50/63 under section 33A.)

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

# AWARD

This is an application under section 33A, Industrial Disputes Act, by Shri Nani Gopal Maitra, a workman of Messrs. Sur & Co., the O.P., complaining of his alleged illegal and wrongful dismissal by way of victimisation with effect from 7th February 1963 during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G. O. No. 3537-I.R., dated 6th August 1962, but without complying with the mandatory requirements of the provisions of section 33(2)(b), Industrial Disputes Act.

The Company O. P has filed its written statement stating its own case in respect of the dismissal and raising some legal objections.

After preliminary proceedings and some 1 ments, the case was finally fixed for hearing 1 May 1965. But, in the mean time, on 2% on the parties filed a joint petition of components on the terms set out therein and praying for promise award accordingly.

The joint petition of compromise is signed concerned workman and his Union Secretary and behalf of the workman and by the Company's representative, Shri K K Moura Union Secretary, together with Shri K K Moura Union Secretary, together with Shri K K Moura Company's representative, appeared before a supported the joint petition of compromise wanted a compromise award in terms thereof satisfied after hearing the Union Secretar, a President and the Company's representative there has been a bona fide settlement of the interms of the joint petition of compromise a said petition is also a bona fide petition. The of the settlement also appear to be fair July. In these circumstances, it is needless to keep in pending any further and wait till the date of a fixed for 14th May 1965. The case should be posed of immediately in terms of the joint pofficements.

In the result, I accept the joint petition of promise filed by the parties and make a comma award in terms thereof. A copy of the joint a is made a part of the award as an Anneum case is disposed of accordingly.

S K. RAY Judge, Seventh Industrial Irl 30-3-65

# **ANNEXURE**

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL; WEST BENGAL

Shri S. K. RAY, Judge

In the matter of an industrial dispute under the No. 3537-I.R./IR-10L-97/62, dated 6th A 1962

# Between

Messrs. Sur & Co., serial No. 30 of order of reft and their workmen

#### And

In the matter of an application under section in the Industrial Disputes Act filed by Sir Gopal Maitra—Applicant

#### versus

Sur & Company—Opposite Party.

The humble joint petition of compromise het the Company and the workmen abovenamed-

# Most respectfully sheweth-

- 1. That the above case has been compared between the parties on the following terms conditions.
- 2. That the applicant will not get reinvials or re-employment in the factory of the off party at any time in future.

- 3. That the applicant will get a lump sum payment of Rs. 400 (rupees four hundred) only in full and final settlement of all his dues and he will have no further claim against the Company in any shape or form.
- 4. That the above dispute is thus settled between the parties once for all.

Under the circumstances your petitioners most humbly pray that Your Honour would be graciously pleased to accept the above terms of compromise as just and fair and pass an award in terms thereof making this compromise petition as an annexure to the same.

And your petitioners, as in duty bound, shall ever pray.

Nani Gopal Maitra. Signature of the applicant.

K. K. Mostra.

Signature of the Company's representative.
29-3-65.

Filed by— Illegible, Secretary Sur & Co. Sramik Union.

S. K. RAY.

Judge, Seventh Industrial Tribunal.
30-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

# LABOUR DIRECTORATE

# CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960=100.)

# Centre-Calcutta

Group/Sub-group	•		March 1965
I-A. Food:			
(a) Cereals and Products	s		113
(b) Pulses and Products		• •	163
(c) Oils and Fats			143
(d) Meat, Fish and Eggs		• •	119
(e) Milk and Products			98
(f) Condiments and Spice	en	• •	128
(g) Vegetables and Fruit	te		154
(h) Other Food		• •	147
Food Index			127
J.B Pan, Supari, Tobacco and	d Intoxi	ounts	141
II. Fuel and Light			114
III. Housing		• •	112
IV. Clothing, Bedding and Fo	otwear		121
V. Miscellaneous:			
(a) Medical Care		••	104
(b) Education, Recreation ment.	on and	Amuse.	106
(c) Personal Care and Ei	ffects		139
(d) Others			110
Miscellaneous Index			116
General Index			124
Estimated General Index on He	ыю: 19 <b>4</b>	<b>14 10</b> 0	187

D. CHATTERJEE,
Labour Commissioner, West Bengal
and
Competent Authority under Minimum Wages Act.



Gazette

30 1

THURSDAY, MAY 20, 1965

**ISAKA 1887** 

PART IC-Awards by Industrial Tribunals and Consumer Price Index

## **GOVERNMENT OF WEST BENGAL**

# LABOUR DEPARTMENT

# **ORDERS**

4-I.R./IR/13L-22/63. — 9th April 1965.—
under the Government of West Bengal,
epartment, Order No. 3950-I.R./IR/13Lted the 17th September 1963, the industrial
etween Messrs. Lalchand Ray & Co. (P)
Grant Lanc, Calcutta-12, and their worksented by Lalchand Workers' Union, 16/17
treet, Room No. 51, Calcutta-12, regarding
mentioned in the said order being a
existed in the second schedule to the Indusutes Act, 1947 (XIV of 1947), was referred
ication to the Third Industrial Tribunal;

thereas the said Third Industrial Tribunal hitted to the State Government its award id industrial dispute;

herefore, in pursuance of the provisions of 7 of the Industrial Disputes Act, 1947 (XIV the Governor is pleased hereby to publish award as shown in the annexure hereto.

# **ANNEXURE**

matter of an industrial dispute between rs. Lalchand Ray & Co. (P) Ltd., 7/1 Grant Calcutta-12, and their workmen sented by Lalchand Workers' Union, 16/17 ge Street, Room No. 51, Calcutta-12, red under G.O. No. 3950-I.R./R/13L-22/63, 17th September 1963. (Case No. VIII-63,)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri J. N. MANDAL, Judge Appearances:

Present for the Union: Shri Anadi Das, President.
Present for the Company: Shri C. L. Ganguly,
Advocate, with Shri R. Das Gupta, Labour
Adviser.

By order No. 3950-I.R. IR/13L-22/63, dated the 17th September 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Lalchand Ray & Co. (P) Ltd., 7/1 Grant Lane, Calcutta-12, and their workmen represented by Lalchand Workers' Union, 16/17 College Street, Room No. 51, Calcutta-12, regarding the matters specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act by notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

#### Tecus

Whether the dismissal of Shri Sushil Kumar Paul and Shri Osman Gani is justified? What relief, if any, are they entitled to?

# **AWARD**

The present reference was received from the Government of West Bengal for adjudication of an industrial dispute relating to dismissal of two workmen by common employer Messrs. Lalchand Ray &

Co. (P) Ltd. of 7/1 Grant Lane, Calcutta-12, (hereinafter be referred to as the Company). The workmen have been represented by Lalchand Workers' Union of 16/17 College Street, Room No. 51, Calcutta-12 (hereinafter be referred to as the Union).

As usual, immediately after receipt of the reference, notices were issued to both the parties for appearance. They appeared and filed written statements of their cases. On completion of procedural steps by the parties, the case was taken up for hearing. Both parties examined their witnesses and adduced other evidence and advanced arguments.

The Union's case, in short, is that the Conspany is an old firm of reputed printers, previously run under the name and style of Gossain & Co. by the two partners Shri Lalchand Ray and Shri Nirode Kanti Gossain. Subsequently in 1959, the two partners separated their business. Shri Gossain continued the business in the original name but the other partner Shri Lalchand Ray started his business under the name and style of Lalchand Ray & Co. (P) Ltd. In spite of the separation of the business, the terms and conditions of service of the employees remanied the same and they worked in continuation of their previous services, under the original The present Company, in spite of making Company. huge profit every year, does not allow the workmen to carn fair and adequate wages, on the contrary, they are being exploited considerably. The Company paid no attention to the legitimate grievances of the workmen repeatedly placed before it by the workmen. So, the workmen at last formed the Union of their own in December 1962 for collective bargaining and submitted a Charter of Demands for consideration by the Company. The Company not only ignored the demands of the workmen but also disclaimed existence of the Union. Therefore, 17 workmen of the Company, to support thier demands and to prove existence of the Union, attended a joint conference convened by the Conciliation Officer on 1st May 1963. That 17 workmen, although took permission of the Company to attend the conciliation meeting, were charge-sheeted and placed under suspension. Subsequently, however, at the concilia-tion stage, the disputes in respect of 15 of the workmen were settled excepting in respect of two work-men Shri Sushil Kumar Paul and Shri Osman Gani, the former is the Assistant Secretary of the Union and the latter is a member of the Executive Committee of the Union and both of them were active members of the Union. The Company having refused to settle the dispute in respect of these two workmen, the present reference has been made for adjudication thereof.

The Company's case in the written statement is that this concern was incorporated in 2nd November 1962 and has since employed about 100 workmen and none of them is asked to do any overtime work. That these two workmen Shri Sushil Kumar Paul and Shri Osman Gani ignored the Company's notice, dated 29th April 1963, and instigated 15 other workmen to go with them to the office of the Labour Commissioner to attend a joint conference convened by the Labour Commissioner. Thereby these two workmen indulged in indiscipline and subversive acts for which all the 17 workmen were charge-sheeted and placed under suspension. An enquiry was held,

All of them were found guilty of a levelled aganist them. On acceptance of the Enquiring Officer, the Management of the Enquiring Officer, the Management of the Enquiring Officer, the Management of the Enquiring Officer, the Management of the Conciliation Officer Is allowed to resume their duties and it that the dispute in respect of them the referred to the Tribunal for almost of the English of the English of the Company has denied all other almost the Union.

# Decision

The reference has been made in terms of ment between the parties arrived at a 1963 in presence of the Conciliation of K. Bhattacharji. Exhibits A/5 and 3 and 3 memorandum of setting copies of the memorandum of settle common case that the Company change workmen for disobedience and act a discipline. There was a common charged all the 17 workmen. Exhibits A, A/I a chargesheets meant for Shri Sushil Kime Shri Osman Gani. They were chargeshee May 1963 following an incident that took lst May 1963. On that date the I attended a joint conference of the employ the employees convened by the Assistant Commissioner. It appears from the commissioner. Exts. 1(b) to 1(e) that the Assistant Laborat sioner made several requests to the Com sending competent representative to a conference called by him. But the Compu send any and wanted to know from the Labour Commissioner the constitution workers' Union and at the same time infer that their employees disclaimed any has such Union. This letter Ext. 1(f) was wi Company on 2nd March 1963 undoubtedly written by the Compay support fact of their knowledge of the formain Union which fact was communicated Company much earlier by the Secretary & Das Gupta. Exhibit 1 is the letter, dated January 1963, by which the said information furnished to the Company by the Secretary Union. The acknowledgment Ext. 1(a) des that the letter was recevied by the Manager January 1963. Therefore, it is very clear Company was intentionally avoiding conference convened by the Assistant Commissioner regarding the Charter of submitted by the workmen. In view Company's attitude and the suppression of of the existence of the Union the workmen to attend the joint conference called on 1963 and 21 of them applied for permission. The so. Exhibit A/6 is the application. thereupon issued a notice on 29th April 1 A/8) refusing permission to 21 workmen the conference and allowed two workmen do so. After that notice, five workmen permission to attend the conference. This tion (Ext. A/7) was made on 30th April 19 Company ignored this application and action. The Company did not mention in Ext. A/8 the names of the two workmen permitted to attend the joint conference of

Assistant Labour Commissioner. It was, how-understood that Shri Sushil Kumar Paul, the the Union and Shri Osman a member of the executive committee, had insion to attend the conference. This fact is admity clear from the evidence of the Company's or Supervisor Shri Jiban Krishna Mukherji and of Shri Hatem Mea who is an incharge of the ling section. Both of them deposed before the uny Officer that Shri Sushil Paul and Shri Osman had permission of the management to attend i had permission of the management to attendioint conference called by the Assistant Labour amissioner on 1st May 1963. The Enquiry Officer eved in his findings Ext. C that Shri Sushil nar Paul and Shri Osman Gani were permitted the management to leave their work at 2 p.m. attend the conference. Not only the Senior ervisor Shri Jiban Krishna Mukherji has admitted both these workmen had permission to leave k at 2 p.m. in order to attend the joint ference in the office of the Assistant Labour missioner, there are also documents Exts. 4, ) which are time-cards of the said two workmen show that they left their work with permission 2 p.m. on 1st May 1963. Therefore, there is no mer of doubt that these two workmen with mission of the proper authority left the work at hm. in order to attend the joint conference of employer and the employees called by the sistant Labour Commissioner in his office for sideration of the demands raised by the workn. However, in spite of proper permission these workmen were chargesheeted along with 15 ers and there were identical charges aganist all them. Exhibit A is the chargesheet issued to i Sushil Kumar Paul. It will appear from the rgesheet that the Manager's allegation was that s workman along with the other 16 workmen iberately left work at 2 p.m. on 1st May 1963 thout any permission. It is further alleged that : above act is an act of disobedience and an act wersive of discipline, and therefore a gross misaduct which has seriously affected the production d business of the Company. The charges were mmon to all the 17 workmen. There was a partmental enquiry arranged on 1st June 1963 and I June 1963. Exhibits A/2 and A/3 are the two tices of the enquiry. The enquiry was held by Company's Labour Adviser Shri R. Das Gupta. e workmen attended the enquiry and on their half the witnesses were cross-examined by Shriten Das Gupta, the Secretary of the Union. The Iquiry Officer recorded a finding (Ext. C). He and all the workmen guilty of the charges of disedience and of acts subversive of discipline. On ceptance of that finding the Company dismissed the 17 workmen from services by letter, dated th of July 1963 (Ext. A/4). Immediately after e order of dismissal, conciliation followed and the occliation Officer ultimately succeeded to settle the dispute on certain terms. Exhibit 3 is the emorandum of settlement. In terms whereof the manany agreed to reinstate 12 workmen with lect from 16th August 1963. Three other worken on acceptance of reasonable compensation, etc., inquished their jobs. It was further agreed that the dispute in respect of these two workmen Shri shill Kumar Paul and Shri Osman Gani would be letted to the Tribunal for adjudication. So, the resent reference was made.

Now, it is well settled that in a case like this where the two workmen were punished following a finding against them by a domestic tribunal that they were guilty of the charges levelled against them, this Tribunal cannot act as a court of appeal and substitute its own judgment for that of the management. The management of a concern has no doubt power to direct its own internal administration and discipline, but that power is not unlimited, and when a dispute arises, industrial Tribunals have been given the power to see whether the termination of service of the workman is justified and to give appropriate relief. Ordinarily, therefore, the finding of a domestic tribunal should not be disturbed unless—

- (i) when there is want of good faith;
- (ii) when there is victimisation or unfair labour practice;
- (iii) when the management has been guilty of a basic error or violation of principles of natural justice; and,
- (iv) when, on the materials, the finding is completely baseless or perverse.

The enquiry to be held in the domestic forum must be fair and proper enquiry conducted according to the standing orders of the Company. In absence of any standing orders it must be conducted according to the rules of natural justice. In the instant case there is no standing order of the Company. Therefore, the Enquiry Officer in holding the enquiry must follow the rules of natural justice and the enquiry must be a full and fair enquiry. The Union has seriously challenged the fairness of the enquiry and of the findings of the Enquiry Officer. In the case of Messrs. Sur Enamel and Stamping Works Ltd. reported in 1963 L.L.J.II.367 the Hon'ble Supreme Court has laid down the five essentials of a fair and proper enquiry. In the instant case it appears that the Enquiry Officer has followed a curious procedure instead of himself explaining the charges to the workmen. He asked an Officer of the Company to do it and immediately thereafter he started examining and cross-examining the workmen instead of recording the evidence to support the alleged charges against him. It is very difficult to follow how the enquiry was conducted. Company's witnesses were examined piecemeal and at the same time the charge-sheeted workmen were closely examined at the beginning. It was a novel procedure difficult to appreciate. The Enquiry Officer ought to have initially examined the charges to the workmen and enquired of them if they admit the charges or any of them. The workmen having denied the charges he should have called upon the Company to adduce evience to support the charges levelled against the workmen and the workmen ought to have been given opportunity to cross-examine each of the witnesses of the Company. (1963 II L.L.J.396.) But instead of following the right procedure he started examining the workmen closely and questioning th m. The workmen having denied the charges the entire onus lay upon the Company to esatblish the charges. The Enquiry Officer ought to have called upon the Company to adduce evidence to support the charges, but instead he began to question the workmen. It appears that the Enquiry Officer questioned two witnesses of the Company Shri J. K.

Mukherji and Shri Hatem Mea. The first witness was examined in part at different stages. The cumbrous procedure followed by the Enquiry Officer was certainly misleading and not in accordance with the rules of natural justice. Furthermore it will appear that the finding of the Enquiry Officer was perverse in the sense that it was against the weight of the evidence recorded by him at the enquiry. He had to admit in his finding Ext. C that Shri Sushil Paul and Shri Osman Gani were permitted to leave their work. So, they had proper authority and permission to leave work on 1st May 1963 at 2 p.m. in order to attend joint conference convened by the Assistant Labour Commissioner to consider the demands raised by the workmen. I have already observed that the Company not only systematically avoided attending the joint meetings called by the Assistant Labour Commissioner but went so far to supress the truth and to say that the workmen of the Company disclaimed any knowledge of the Union. The Company had timely information of the existence of the Union [vide Exts. 1, 1(a)]. It is abundantly clear from the existence of the Company had timely information of the existence of the Union [vide Exts. 1, 1(a)]. clear from the evidence of the Company's witnesses Shri Jiban Krishna Mukherji and Shri Hatem Mea that these two workmen had permission of the management to leave work at 2 p.m. to attend the conference, which fact, of course, the Enquiry Officer had to record in his finding Ext. C. But the Enquiry Officer went beyond the scope of the enquiry to hold that these two workmen "instigated other workmen and were instrumental in stopping the work and leaving the factory premises with their entire team and thus committed a gross misconduct." This allegation or charge of instigating other wormen and stopping them from work in nowhere in the chargesheet. The learned Advocate Shri Ganguli who appeared for the Company had to admit noninclusion of any specific charge of inciting or instigating other workmen to stop work. But if this allegation was not included in the chargesheet and the workmen were not called upon to meet such a serious charge, how the Enquiry Officer can on his own initiative come to such a finding in respect of serious allegations not specifically included in the chargesheet? So, I say that the Enquiry Officer went beyond his limit and the scope of the enquiry for obvious reasons and to hold them guilty of the charges of instigating and inciting other workmen to stop work. The Enquiry Officer further found these two workmen guilty of the charges of disobedience and of facts subversive of discipline because they left the work in spite of the Company's notice dated 29th of April 1963. But it is extremely difficult to accept this finding as correct in view of his own observation in the finding Ext. C that both these workmen had permission of the management to leave work at 2 p.m. to attend the joint conference in the office of the Assistant Labour Commissioner. If they went with permission, how they could be found guilty of disobedience? Shri Jiban Krishna Mukherji is the Senior Supervisor of the Company. He is the competent authority to grant permission. He admits to have granted permission to both these workmen. He deposed before the Enquiry Officer and also before this Tribunal that on his report the 17 workmen were chargesheeted. But he cannot sav if there was any charge against Shri Sushil Paul and Shri Osman Gani of instigating and inciting other workmen to leave work. His report on the basis of which the workmen were chargesheeted has been

withheld. Had the report been produced it have shown if the allegation of instigating a inciting other workmen to stop work was the arrangement of the stop work was the stop work w not. But without any explanation that report been purposely withheld. Therefore, that find the purposely withheld the suncalled for as there was uncalled for as there was uncalled for as there. been purposely withheld. Instance, that indicate the Enquiry Officer was uncalled for as there was such charge in the charge sheet. So, the Family officer came to a bias and perverse finding with these two workmen. Therefore, his finding of the Tribust. be accepted. It is now open to the Tribunal by into merits of the case and to come to its finding on the evidence adduced by both the pan I have already observed that the specific the against the two workmen are: (1) the act of obedience and (2) an act subversive of discipline is admitted by the Company that these two we men Shri Sushil Kumar Paul and Shri Osman G had permission of the authority to leave work 2 p.m. on 1st May 1963 to attend joint conferen convened by the Assistant Labour Commissions his office. That being the admitted position it difficult to hold them guilty of disobedience 1 Company has examined one witness only before Tribunal. He is Shri Jiban Krishna Mukherji. his report the 17 workmen were chargesheeted. has not produced the report, nor does he assign; reason for withholding the same. He has depote that Shri Sushil Paul incited and instigated of workmen to stop work. But there is nothing support his oral testimony. He does not prod the report he has submitted on the basis of w chargesheet was framed. On the contrary, Ua has examined four witnesses. The two char sheeted workmen have denied the alleged instigat and inciting other workmen. There are two a workmen who have deposed that they attended conference on their own accord without be induced and instigated by the two concerned wo men. It is quite likely that the workmen deck to muster strong at the conference in order establish that they formed the Union for collect bargaining and it was a lie to say that the Compa had no knowledge of the Union as stated by Company in its letter, dated 2nd March 1963, to Assistant Labour Commissioner [Ext. 1(f)] The fore, I do not find sufficient material and evide to substantiate the charge levelled against th workmen who admittedly attended the confere with permission of the authority. The 15 of workmen who also attended, may be with or with permission, have been reinstated. Three of th have relinquished the job on acceptance of fair i reasonable compensation, etc. Therefore, I find justification for punishing these two workmen. charges against them have not been established cogent and convincing evidence. On the contri it is admitted that these two workmen absen from duty with permission. So, there was question of disobedience. There is also nothing prove that they committed any act subversive disointing. discipline. Both of them are, therefore, acquit of the charges levelled against them. They entitled to reinstatement in their respective positions without any prejudice to their ray other allowances. The period of their for unemployment be treated as on leave for the purp of continuity o of continuity of service. I further direct, after consideration of the circumstances, that the workmen will be entitled to receive 50 per cent their wages and allowances for the period of for unemployment. The Company is directed to s

prest within two mouths of the date of the sward in the "Calcutta Gazette", in the award becomes enforceable in the with the Industrial Disputes Act.

is my award.

ed and corrected by me.
N. MANDAL,
judge.

JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 31-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

401-I.R. |IR|10L-33(C)|64.—12th April 1965.

28 under the Government of West Bengal, Department, Order No. 1978-I.R. |IR|10L-1, dated the 29th May 1964, the industrial retween Messrs. Associated Indian Enterprises 206 Acharya Jagadish Bose Road, Calcutta lory, 1 Mahatma Gandhi Road, P.O. Jokha, 27), and their workmen represented by the interprise Mazdoor Sabha, Q-313A Umesh oad, Calcutta-27, regarding the issue menter the said order being a matter specified in I schedule to the Industrial Disputes Act, 1 Vof 1947), was referred for adjudication to ad Industrial Tribunal;

whereas the said Second Industrial Tribunal nitted to the State Government its award on industrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 1947), the Governor is pleased hereby to the said award as shown in the annexure

# **ANNEXURE**

matter of an industrial dispute between fesss. Associated Indian Enterprises (P) Ltd., 06 Acharya Jagadish Bose Road, Calcutta-17 factory at 1 Mahatma Gandhi Road, P.O. Jokha, Calcutta-27), and their workmen represented by Indian Enterprise Mazdoor Sabha, Q-313A Umesh Neogi Road, Calcutta-27. (Case No. VIII-145|64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

# Appearances:

the Company: Shri Jagadindra Nath Bhattacharya, Advocate.

the Union: Shri Narayan Das Gupta.

te Government of West Bengal by its Labour international Order No. 1978-I.R. |IR | 10L-33(C) | 64,

dated the 29th May 1964, referred to this Tribunal an industrial dispute between Messrs. Associated Indian Enterprises (P) Ltd., 206 Acharya Jagadish Bose Road, Calcutta-17 (Factory at 1 Mahatma Gandhi Road, P.O. Jokha, Calcutta-27) (hereinafter referred to as the Company), and their workmen represented by Indian Enterprise Mazdoor Sabha, Q-313A Umesh Neogi Road, Calcutta-27 (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Profit bonus for the year 1962 payable in 1963.

# **AWARD**

It is the case of the union in its written statement that Messrs. Associated Indian Enterprises (P) Ltd. is the Sole Agent of Messrs. Ashok Leyland Ltd. of Madras for sale of their products, i.e., Leyland chassis and spare parts in West Bengal and Bihar. There is an agreement regulating the terms and conditions between Ashok Leyland of Madras and this Company. The Company also repairs Leyland vehicles and manufactures bodies of the same. The Company has a workshop at Thakurpukur and Branches at Mazaffarpur and Patna. The wage scale of the Company falls tar short of the living wages. the profits of the Company for the years 1962, there would be available surplus for payment of profit bonus to the workers of the Company. During the year 1962, the Company paid bonus equivalent to one month's wages. The union claims bonus equivalent to four months' wages.

The Company in its written statement admits that they are the Sole Agent of Ashok Leyland chassis and spare parts in West Bengal and Bihar. They further admit that they undertake repairs of all sorts of Leyland vehicles and keep stock of spare parts for sale to users of Ashok Leyland. The Company, however, qualifies this by saying that the Company makes sales of Leyland chassis and spare parts to private operators, while Government and quasi-Government undertakings make purchase of Ashok Leyland chassis and spare parts direct from Ashok Leyland of Madras at a rate lower than that of the present Company [Associated Indian Enterprise (P) Ltd.] at which they sell them to their private customers. Under the terms of the agreement, Ashok Leyland of Madras reserves the right of direct sale of chassis and spare parts to Government and quasi-Government undertakings at special rates within the territories of The Company does not render Bengal and Bihar. any service to the vehicles purchased direct by those undertakings from Ashok Leyland of Madras. The overriding commission which the Company earns for such direct sale of Leyland chassis to Government and quasi-Government undertakings under the terms of the agreement is entirely at the discretion of Ashok Leyland and it is an extraneous income of the Com-pany. It should not, therefore, go into the accounts of the Company for calculation of bonus. It is a fortuitous income of the Company, towards the earning of which the labour has no contribution.

The Company claims that its reserves and surpluses have been utilised as working capital during the year in question, and as such the Company is entitled to at least four per cent. return on them. It is further

contended that the advances received by the Company from the private customers for sale of Leyland chassis to them had been similarly utilised in the business of the Company and the Company claims return on such advances. The Company also claims some rehabilitation grant. There are other contentions raised in the written statement of the Company which would be taken into consideration while discussing the details of calculation of the bonus formula. In substance, the Company disclaims the Union's demand for extra payment of bonus in addition to one month's wages already paid as such. Payment of one month's wages already made was by way of exgratia payment on the occasion of Durga Puja.

#### Decision

I have already decided a bonus issue for the year 1961 in respect of this very Company. It is contended on behalf of the Union that my findings in that award will operate as res judicata in the present case. I have already overruled this contention of the union. Bonus for each year should be considered separate and indepent of the other year. So, my finding with regard to the claim for bonus for the year 1961 cannot operate as res judicata in the present case. Each bonus year is self-sufficient unit. The labour's claim for bonus is on the basis of that relevant year for which bonus is claimed. For working out the Full Bench Formula enunciated by the Full Bench of the Labour Appellate Tribunal in Bombay Mill Owners' case, we shall have to look into the decision of the Hon'ble Supreme Court in the case of Associated Cement Companies reported in 1959 I L.L.J., page 644.

The balance-sheet of the Company should be accepted as the basis of calculation of the available surplus. In the instant case, the Company's balance-sheet (Ext. 1) is not challenged by the Union in any of its items. So, it should be presumed to be the correct record about the Company's financial position for the year ending 31st December 1962. In the instant case, the wage structure of the Company falls far short of the standard of living wages. The Union's claim for bonus, therefore, fulfils that condition.

The next question is whether there is available surplus and in determining the same the Full Bench Formula is to be applied to. Labour is entitled to claim a share in the trading profits of the industry, because it has partially contributed to the same. This foundation of the claim is mentioned at page 662 of the ACC case. Admittedly, the Company earned a net profit of Rs. 3,33,401 and this will appear at page 7 of the balance-sheet (Ext. 1). Then the question of adding back will arise. The amount of depreciation as per schedule A to the balance-sheet shall be added back, and both parties agree on this point. The amount is Rs. 57,117. The amount of donation and charity is Rs. 3,047 and it is at page 5 of the balance-sheet (Ext. 1). This amount shall also be added back, and the parties agree on this point.

Next comes the question of bonus paid during the year 1962 as shown at page 5 of the balance-sheet. The amount is Rs. 35,508. The Company's witness Shri Guha admits that this was an expenditure incurred by the Company in 1962 towards payment of

bonus for 1962. The Company claims an ex-gratia payment. If it was an extended back for working on a Formula in order to arrive at the waith The Company's learned Advocate arrive at paid in 1961 should be added back. This is not only unsubstantial but also quite a calculating the profits of the year 1962 arrive of 1961 can never find place in the account The correct figure to be added back is a The position is thus worked out as desired.

Net profit as per P & L A C Add back Depreciation Donation Bonus

That is the figure of gross profits cancel of Company in the year 1962. Now we shall the deductions to which the Company to entitled as prior charges. In working out the able surplus, the prior charges are to be deducted the gross profits. The first item of prior charges deducted is depreciation. The man Rs. 57,117 and there is no controversy over

The next item of prior charge is return on a It is calculated at 6 per cent. by both the C and the Union. The total amount is Rs. 720 controversy has been raised by the learned Ala for the Company in this manner. Since the Com is a Private Limited Company under section a the Incometax Act, 60 per cent. of the distribution income of the Company is claimed as peral shareholders. It is described as statutory objective. and non-compliance thereof is attended in penalty. In my previous award, I dwelt upon aspect in detail. I have already decided this by saying that even if the Incometax Act provide 60 per cent. of the distributable income shall be able to the shareholders, the question remains what should be the amount of distributable s The amount of distributable income cas of arrived at after deducting the amount of bons, would be payable to the workmen. Bons allowable expenditure under the Incometax Ad distributable income can be reached after del the amount of bonus so paid. 60 per cent. distributable income may be even less than 6 pt of the subscribed capital, if the amount of able income is diminished by the amount of In the previous reference, the Company's argued in detail. But in the present case, h not seem putting in any emphasis on that. The formula provides for 6 per cent. as divided ordinary shareholders. I am accordingly call 6 per cent., and both the Company and submitted their calculation on that basis. amount is accordingly Rs. 7,200 and it is by both the parties.

On the side of the Company it is considered there are certain extraneous earnings of the Carwhich did not arise in the normal course of and are unconnected with the efforts of laboration to possible the top of such items is overriding commission, is to the extent of Rs. 84,561 during the year

to the Campany, this amount should be impute gross profit. The amount of overimputes has been shown in the trading of the Company strongs 4 of the balanceThe factors contributing to the earning of this geommission may be discussed first. The Company [Messrs, Associated Indian EnterOmpany [Messrs, Associated Indian En bits of Ashok Leyland of Madras, and the patership agreement is Ext. A. This agrees down the terms and conditions under which dealer was to act. The Company is the ster in Bengal and Bihar. The products of Leyland would be sold through the main in the territory allotted to them, and there is a sale of different types of goods as described schedule. The practice is that the private mapproach the Company [Messrs. Associated Enterprises (P) Ltd.] for purchase of Ashok I chassis, and the Company which is the main of Ashok Leyland makes the purchase from Levised and sells them to the customers within scribed territory. Under the agreement, sales be effected in the territory of the main dealer the main dealer himself. The main dealer rofit out of the sale. In section 2, clause (b) prement it was expressly agreed that Ashok I had the right to make direct sale of its s, i.e., Leyland chassis and spare parts, to any er within the territory without being under hility or obligation to pay to the main dealer nmission upon such sales. It was further a that Ashok Leyland might in its absolute n pay to the main dealer such commission in of the products so sold as Ashok Leyland ecide. Ashok Leyland further reserved the vary the prices of its products in order to special sales to Government Departments, unlities, Railways, Corporations, State Road or Organisations or persons entitled to indent the Director-General of Supplies and Dis-Government of India, in the territory without gany of the provisions of this agreement. ction (c) runs thus:

ay products sold by Ashok as provided for in clause 2(b) hereof to Government Departments, Municipalities, Railways, Corporations, State Road Transport Organisations and Organisations or persons entitled to indent through the Director-General of Supplies and Dispotals shall not be deemed to be part of the agreed yearly quota of products representing the Main Dealer's minimum sales as provided for in clause 5 herein."

tens of the above two clauses, Ashok makes sales of its products to Government and quasiinsent undertakings at a special rate which is adly lower than the rate at which the main sells those goods to its customers. The effect of direct sale would be that the Company is used of the profit in respect of this direct sale. Indication of the above loss, Ashok in fact pays commission to this Company in case of direct This is, however, at the discretion of Ashok. Nutrheless, it had been paid in almost all cases at sales. Overriding commission to the extent all, 84,800 had been easned in the aforesaid

manner. On the side of the Company it is argued that this earning was a fortuitous earning of the Company, and did not arise in the normal course of business, and that the earnings are absolutely unconnected with the efforts of labours, and as such this should be treated as extraneous income and should be deducted from the gross profits. The legal position in this respect would first be looked into. In the ACC case referred to above at page 663 of L.L.J., Vol. I, 1959 it has been observed as follows:

"Where the employer makes profits in the course of carrying on his trade or business, it would be unreasonable to enquire whether each one of the items of the said profits is related to the contribution made by labour. In such matters the tribunal must take an overall, practical and commonsense view."

These observations of the Hon'ble Supreme Court had been further elucidated in Tata Oil Mill's case reported in 1959 L.L.J. Vol. II, page 250. The relevant discussion appears at page 253, and it runs thus:

- "It is only when profits are made that profit bonus can be awarded, subject to the further conditions, namely:
  - (1) wages fall short of the living standard, and
  - (2) the industry makes large profits part of which are due to the contribution which the workmen make in production.
- It is this last condition which seems to have been relied upon by industrial tribunals in holding that there must be direct connection between the efforts of labour and the profits, and unless that direct connection is established the profits must be treated as unrelated to the efforts of labour and thus become extraneous income. There is no doubt that there must be contribution of the workmen in earning profits before they are entitled to profit bonus, but it was not laid down in Muir Mills case (1955 I L.L.J. 1) (supra) that direct connection between the efforts of the workmen and the particular item of profit earned must be established before the profit can be taken into account for the purpose of arriving at the available surplus. An industrial concern carries on a certain business. In carrying on that business it employs capital as well as labour, and generally speaking the profits earned in the normal course of business at the end of year are the result of the joint effort of capital and labour. Even so, it may be recognised that there may be instances of extraneous income for the purpose of the Full Bench Formula due-
  - (i) either to some part of the profits not having been earned in that year, or
- (ii) to some part of profits arising out of fortultous circumstances altogether unconnected with the efforts of labour.
- A third category may be the income arising out of sale of fixed or capital assets. Such income or profit may be called extraneous income as either it did not really arise in that year or though it has arisen in that year, labour has

not contributed anything towards its accrual; it may therefore not be taken into account in calculations according to the Full Bench Formula. But apart from these cases we cannot see how income arising during the year in the normal course of business of the concern can be called extraneous income merely on the ground that no direct connection between the efforts of labour and the accrual of the income has been established. In this very case we find an instance of the first category in two items relating to return of excess provision for expenses and a refund of excess profit tax. These two amounts have gone to swell the profits of this year; but they have not arisen in this year and may, therefore, properly be treated as extraneous income. An instance of the second kind is to be found in the profit of Rs. 3 lakhs made in this year by a change in the method of valuation of the Company's assets, which is entirely unconnected with the efforts of labour. But so far as the other four items are concerned, they are earned by the Company in the normal course of its business and there is no reason why they should be excluded on the ground that it has not been proved that they are the result of direct efforts of labour in this year.

The learned lawyer for the Company relies upon a case reported in A.I.R. 1961, Supreme Court, page 941 (Voltas Ltd.). In support of his contention that overriding commission should be treated as extraneous income, he refers me to paragraph 4 of the judgment. The relevant portion may be quoted thus:

"The last item is a sum of Rs. 9.78 lakhs being commission on transactions by Government Agencies and other organisations which manufactures abroad direct. It seems that the appellant is the sole agent in India of certain foreign manufacturers and even when transactions are made direct with the manufacturers the appellant gets commission on such transactions. The Tribunal has held that though the transactions were made direct with the foreign manufacturers, the respondents were entitled to ask that the commission should be taken into account as much as the respondents serviced the goods and did other work which brought such business to the appellant. It seems that there is no direct evidence whether this particular goods on which this commis-sion was earned were also serviced free by the appellant like other goods sold by it in India. We asked learned Counsel for the parties as to what the exact position was in the matter of free service to such goods. The learned Counsel however could not agree as to what was the exact position. It seems to us that if these goods are also serviced free or for charges but in the same way as other goods sold by the appellant in India, the respondents are entitled to ask that the income from commission on these goods should be taken into account. As, however, there is no definite evidence on the point we cannot lay down that such commission must always be taken into account. At the same time, so far as this particular year is concerned we have taken

this amount into account as the whose duty it was to satisfy the satisfy the satisfy the satisfy the satisfy the satisfy the satisfy the satisfaction of the Tribund satis

In the Voltas case it was contended that the men serviced the goods and did every and brought such business to Voltas Ltd. In there was no direct evidence whether those poods on which the commission had been early also serviced free or on charges by the Compa other goods sold by them in India. It was pointed out that it was the duty of the Com satisfy the Tribunal that it was an extraneous But since the Company failed to place proper of as to servicing of these goods to the satisfaction Tribunal, it was held not to be an extraneon i in the light of the principles laid down above facts of the present case are to be adverted in onus is upon the Company to prove that in rea direct sales by Ashok Leyland to Government quasi-Government undertakings, this Comme no service to render in any manner. Unless proved, I cannot held that the commission can the Company is an extraneous income. Now. turn to the evidence. The main business (Company is that of a main dealership in resp Ashok Leyland chassis and spare parts. It agency of main dealership of Ashok products certain territory. The Company is obviously some loss in their earnings as agents in view direct sales by Ashok. In the case of direct Ashok, the Company is deprived of the makes in the normal course of business. Io pensate that loss, Ashok in its discretion awards riding commission. This earning of commu in the normal course of business. The states overriding commission is Ext. B, and Ex. 1 are the documents which show the amount of a sion earned. Exhibit D shows that in case of vehicles, overriding commission had been gra 25 chassis, though in fact a larger number has sold direct by Ashok to the Ministry of In Be that as it may, whatever commission the Co earned was by way of reimbersement. Apar the fact that the earning arises in the normal of business and is not a fortuitous income or by chance, such earning is not absolutely unco with the efforts of labour. Direct connec labour for the earning of each item of profit be proved. The Company functions within the corners of the Main Dealership Agreement (E. The Director of the Company Shri P. A. Al admits this fact in his evidence before this I In his evidence, he wanted to emphasise times number that in the case of direct sale, the Ci has nothing to do, and the Company has no tion to repair or service goods sold by And nothing to prove that the Company in fact a no service to users of Ashok Leyland charmens and the service to users of Ashok Leyland charmens and the service to users of Ashok Leyland charmens and the service to users of Ashok Leyland charmens are the service to users of Ashok Leyland charmens are the service to users of Ashok Leyland charmens are the service to users of the service to us by servicing or repairing the same or by sak parts to them, even though they may be Got

becament undertakings. The Company selected particulars (Ext. F-series), and least one entry which tops Ext. F showing pical Survey of India purchased spare parts 26,77 from this Company. There may be instances of purchase of spare parts company by Government or quasi-Government or q ed by them. Let us now see what are the of the Company, and for this we are to e main dealership agreement. The Comnally a signatory to the agreement, and it uctions within the four corners of the same. is dealership, there are certain obligations this Company. Clause 13 states that the shall canvass the said territory and les of the said products, and for that ploy at his expense salesmen necessary to nighly the said territory as Ashok may cessary. Likewise the main dealer shall b-dealers with the approval of Ashok. sing is a liability upon the Company. To sales of Ashok Leyland chassis and to Government and quasi-Government would also require canvassing, and takings are not excluded from the operamain dealer. Clause 14 costs another ipon the main dealer which is of paraortance and it runs thus:

ain dealer and dealers shall maintain clean nises in a state of good repairs, properly ted and sufficiently large to accommodate tow-room, stock-room, well-equipped and lem repair shop and service station at all s, as required by Ashok. The main er shall also employ at his expense a tic Engineer or Service Engineers to me that all users of Leyland products in territory are assisted adequately to main-such products in sound mechanical condiand to ensure that Warranty Claims ive due attention."

ficant to note that clause 14 enjoins upon dealer an obligation to employ Service ind Engineers to ensure that all users of yland products in his territory are assisted. There is no qualification of the namely, "users of Leyland products" in They certainly include Government and mment undertakings using Leyland kate Transport Organisation may have a ok has a right of direct sale cannot be have their own workshops and arrange-ervicing. Every user of Ashok Leyland exercised by this Company, and if a chased by a corporation or municipality is Company for assistance, the Company led to refuse them any service. The to maintain sufficient staff for such assis-Company is under an obligation to service to all users of Ashok Leyland bether they are sold from the Company or shok. The oral evidence of Shri Abraham that in fact no service had been no spare parts had been sold from the is Company to the users of Ashok who

purchased direct from Ashok. Clause 15 lays down an obligation upon the main dealer for advertisement of the said products in his territory. These are several obligations which this Company is to fulfil, and for which the Company maintains an adequate stock of spare parts as the main dealer. These spare parts can be purchased by any user of Ashok. The Company accordingly renders some sort of service for all users of Ashok Leyland, and the overriding commission that is earned by the Company for direct sale by Ashok cannot be said to be unconnected with the efforts of labour. There are sub-dealers under the main dealer, and they also maintains workshop and they are also supposed to render service to all users of Ashok. Shri Abraham wants me to believe that the advertisement of Ashok products was never meant for Government undertakings. This is absurd to believe. It is also absurd to believe that the Ashok Leyland chassis used by Government or quasi-Government undertakings were not serviced by this Company, because whenever there is breakdown one is expected to go to the main dealer who is equipped with proper technical assistance. There is no evidence that Ashok maintains separate workshops or servicing establishments in this territory for the users of Ashok Leyland. Regarding stock of spare parts, in case of sudden breakdown of Ashok Leyland vehicles, be it owned by Government or quasi-Government undertakings or private operators, one would naturally go to the main dealer for getting the spare parts instead of waiting to have the supply from Madras at a special rate. There is likely to be thousands of such cases of urgent breakdown which will not brook the delay of supply from Madras. Having considered all the facts and circumstances, I conclude that the earning of overriding commission is not unconnected with the efforts of labour, and the Company has failed to discharge the onus in this respect. It is not an extraneous income, which should be deducted from the gross profits.

The Company also contends that the dividend of Rs. 132 is an extraneous income. There is nothing to show that this dividend was not earned during the year 1962. In the absence of any evidence as to how this dividend was earned, I am not going to accept the contention that it was an extraneous income. It being a small amount, the parties do not have much quarrel over this.

The Company has claimed normal rehabilitation charges for the year 1962. The amount of such claim is Rs. 14,703. The basis of calculation is rather peculiar. Rehabilitation charge is to be claimed in a particular manner as laid down in the ACC case. The original formula 'undoubtedly refers to replacement, rehabilitation and modernisation of the plants and machineries. The object of providing depreciation of wasting assets is to recoup the original capital invested in the purchase of such assets. But the amount of depreciation which is allowed under the formula can hardly cover the probable cost of replacement. That is why the formula has recognised the industry's claim for rehabilitation in addition to the admissible depreciation. Thereafter the judgment in the ACC case runs thus:

"Since the second world war prices of industrial plant and machinery have registered a continuous upward rise and its inevitable consequence has been a proportional rise in the

claim for rehabilitation. In considering the claim for rehabilitation it is first necessary to divide the blocks into plant and machinery on the one hand and other assets like buildings, roads, railway-sidings, etc., on the other. Then the cost of these separate blocks has to be estimated. Once this estimate is made it becomes possible to anticipate approximately the year when the plant or machinery would need replacement; and it is the probable price such replacement on a future date that ultimately decides the amount to which the employer is entitled by way of replacement cost. This problem can be considered itemwise where the industry does not own too many factories and itemwise study of the plant and machinery is reasonably possible; but if the industry owns several factories and the number of plants and machines is very large, it would be difficult to make a study of the replacement costs itemwise and in such a case the study has to be blockwise. In either case what the Tribunal has to estimate is the probable cost of replacement of plant and machinery at the time when such replacement would become due. It would be clear that the decision of this question would inevitably depend upon several uncertain factors. The estimate about the probable life of the plant and machinery is itself to some extent a matter of guess-work and any anticipation, however intelligently made, about the probable trend of prices during the intervening period would be nothing but a guess. That is how, in the determination of this problem, several imponderables face the Tribunals."

The Company has not followed the above procedure nor has it placed evidence on the particulars enumerated by the Hon'ble Supreme Court. In view of the absence of evidence, the claim for rehabilitation shall be disallowed for this year.

Now I will consider the Company's claim for return on reserves and surpluses. The Company claims return on this score at 4 per cent. The amount of reserve and surplus of the Company is Rs. 64,160. Rs. 20,000 had been reserve funds, Rs. 20,000 and odd as development rebate reserve and Rs. 24,000 and odd had been taken from the profit and loss account of the year 1961. Now the question is whether this fund had been utilised as working capital throughout the year in order to earn a return on the same. The onus is upon the Company to prove this. The Company has filed statement of Bank Account (Ext. i-series) and also examined its Accountant Secretary Shri A. S. Guha (O.P.W. 3). The Chartered Accountant of the Company Shri S. Mukherjee (O.P.W. 2) was also examined. He states that the amount of reserve was amalgamated with the other funds of the Company and was utilised as working capital during the year 1962. He wants to say this, because there is no specific or earmarked investment against this reserve. He further adds that the huge bank overdrafts drawn by the Company would show that whatever funds including reserves which the Company had were fully utilised as working capital. It is significant to note that the amount of reserves and surpluses are not

invested anywhere. There had been drafts carrying high rate of interest pany had money of its own, why borrowings of such huge amount 1 of current assets and current liabilities working capital. It is Rs. 5 lakhs as appear from pages 11 and 12 of the The amounts of reserve and surplus were with the other funds of the Company, amount was utilised in the business do not appear to have been invested side the business. From the evide Chartered Accountant Shri Mukherjee, conclude that the amounts of reserve have been utilised as working capital de 1962, and as such it should earn a re cent. The claim of the Company on fair and I should concede to this allow the Company return at 4 per reserves and surplus employed in the the figure works out at Rs. 2,567.

The Company also claims a return at Rs. 5,39,025 received as advance fro It is contended that this amount of utilised as working capital, and as such is entitled to a return thereon. I as claim is not justified. This amount received from the customers is a part of price paid as advance to the Com customers, and it cannot be treated on t ing as reserves and surpluses. Moreove earn a return, it must be that this amou able at the beginning of the year and w working capital throughout the ye capital is calculated by deducting cun from the current assets at the end of 1 it is about Rs. 5 lakhs. The amount itself exceeds the amount of working end of the year. It would be absurd t this was a part of the working capita utilised throughout the year as such. It of evidence of such utilisation and a reasons I have already given, the Co entitled to any return on this advance.

The next item of prior charge is notion which is calculated by the Company at of the gross profits less depreciation. representative for the union contends to profits should be diminished not only by but also by development rebate reserve. The amount of development rebate is a reserve to supplement the depreciation but a provision on account of that being so, the gross profits should by the amount of depreciation as well a of development rebate reserve for that put the figures in a tabular form as un

Gross profits Less

Depreciation Development	Rs. 57,117 9,085
rebate reserve	66,202

w 60 per cent. of the document of the tie amount of the is worked out at to find out the available.	Re.	ove sum of otional inc 1,81,436. surplus in	Rs. comet I the	3,62,871 ax. The will now following
er: let profit as per P &				Rs. 3,33,401
dd Back Depreciation Donation			••	57,117 3,047
Bonus paid in 196	2		••	35,508
Gross Profit			•••	4,29,073
duct prior charges		Rs.		
preciation Return on Capital at 6 per cent.	• •	57,117		
		7,200		
surplus at 4 per cent.		2,587		
ptional Incometax	••	1,81,436		
		2,45,753		

The available surplus accordingly is Rs. 4,29,073 inus Rs. 2,45,753 = Rs. 1,83,320. This available replus is to be divided among the three parties, mely, labour, industry and capital. The Union sims four months' wages as bonus for the year 162. The admitted position is that one month's ages representing the figure of Rs. 35,508 had ready been paid as bonus. Accordingly, four onths' wages would come to Rs. 1,42,032. If mus for four months' wages is given, it will take may almost the entire available surplus, and very ittle would be left behind for capital and industry. I would accordingly award three months' wages as sonus to the workmen, and the figure works out at its 1,06,524. The Company will be left with an available surplus of Rs. 80,000 with which the equirement of the industry and capital may be met. The Company has already distributed to its workmen onus equivalent to one month's wages representing he sum of Rs. 35,508. The Company would accordingly pay further bonus equivalent to two nonths' wages to the workmen.

This is my award in respect of the bonus claim for he year 1962 payable in 1963, and it should be mplemented within 30 days of its publication in the Calcutta Gazette."

lictated and corrected by me. A.P.B., Judge.

A. P. BHATTACHARJEE, Judge, Second Industrial Tribunal. 31-3-65.

By order of the Governor, 8. C. MUKHERJHE, Asst. Secy.

No. 1398-I.R./IR/10L-114(A)/64. — 12th April 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3643-I.R./IR/11L-114(A)/64, dated the 19th August 1964, the industrial dispute between Messrs. Kanailal Singh and Nandalal Adhikary, 91-Q Road, Dasnagar, Howrah, and their workmen represented by the Howrah Small Factories' Workers' Union, c/o Anadi Das, M.L.A., Dasnagar, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Kanailal Singh and Nandalal Adhikary, 9I-Q Road, Dasnagar, Howrah, and their workmen represented by the Howrah Small Factories Workers' Union, c/o Anadi Das, M.L.A., Dasnagar, Howrah. (G.O. No. 3643-I.T., dated 19th August 1964.) (VIII 222/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

# Appearances:

For the Union: .Shri Anadi Das, President, Howrah Small Factories Workers' Union.

For the Company: None.

This is a reference under section 10 of the Industrial Disputes Act arising out of Government of West Bengal, Labour Department, Order No. 3643-LR./IR/10L-114(A)/64, dated the 19th August 1964. The parties are Messrs. Kanailal Singh and Nandalal Adhikary, 91-Q Road, Dasnagar, Howrah, and their workmen represented by the Howrah Small Factories Workers' Union, c/o Anadi Das, M.L.A., Dasnagar, Howrah. The issue is as follows:

Whether the refusal of employment to the following workmen from 18th December 1963 is justified? To what relief, if any, are they entitled?

- 1. Shri Santosh Kumar Naskar.
- 2. Shri Mahadev Naskar.
- 3. Shri Pashupati Koley.
- 4. Shri Gour Chandra Naskar.
- 5. Shri Dhani Das.
- 6. Shri Sudarshan Majhi.
- 7. Shri Lakshman Khotta.

h

- 8. Shri Jogia Raut.
- 9. Shri Jeeban Shit.
- 10. Shri Pushpa Koval.
- 11. Shri Jatin Naskar.
- 12. Shri Hiru Naskar.
- 13. Shri Krishnapada Sardar.

After due notices the Union appeared and submitted its written statement. The employers filed an application for time to submit written statement but, ultimately, no written statement was filed. Today was fixed for hearing of the case.

The case of the Union, in short, is that 13 workmen mentioned in the order of reference were unlawfully laid-off by the employers from 16th December 1963 to 17th January 1963. Thereafter the workmen went to join their duties but they were not given work and were further laid-off for two weeks by verbal order. After the expiry of these two weeks the workers were told that they were laid-off for another week. After this period also these workers were not given work. It has been alleged that the workers went to the factory but they had not been given any work. The matter was referred to the Assistant Labour Commissioner but in the conciliation proceedings the Company did not appear. However, this matter was referred to the Tribunal for adjudication of the dispute.

Today when the case was called for hearing, none on behalf of the employers was present. The Union examined one witness and produced some documents which have been marked exhibits. P.W. 1 is Santosh Kumar Naskar, one of the workmen mentioned in the order of reference. His case is that for the last one year and a half, more or less, they have not been given any work. They were laud-off. The workmen attended the factory every day during the perior of lay-off. After the period of lay-off they were not given any work whatsoever. He has stated that his employers have closed down the business. The evidence of P.W. 1 shows that the workmen approached the Union, and the Union espoused their cause.

Nobody has come forward from the side of the employers to contest the proceedings. Exhibit 1 s the copy of the letter sent by the Union to the Assistant Labour Commissioner stating the facts of the case. The letters of the Labour Officer will show that the employers were invited at the joint conference. The evidence shows that the workmen were unreasonably laid-off from 16th December 1963 without any just reason. The evidence further shows that the employers have closed down the business and in order to avoid the workers resorted to a colourable lay-off. The Company did not make any provision to give compensation to the workers. This conduct on the part of the employers is mala fide and improper. The facts and circumstances show that the workmen in question are entitled to compensation under section 25FFF(1) of

the Industrial Disputes Act. Their conpensation in the following data:

SL. No	. Mame "a	to of daily wages	Period of
		Ra,	Year
I.	Santosh Kumar Naskar	4-19	<u> </u>
2.	Mahadev Naskar	4.19	18
3.	Pashupati Koley	3.75	20 ·
4.	Gour Chandra Naskar	2.50	20 16
5.	Dhani Das	8 · 19	10
6.	Sudarshan Majhi	3 · 19	. W
7.	Lakhiman Khotta	3-12	10
8.	Jogia Raut	3.37	15
9.	Jeeban Shit	3.50	
10.	Pushpa Koyal	3.00	
11.	Jatin Naskar	3.87	20
12	Hiru Naskar	3.00	20
13.	Krishnapada Sardar	2.75	15

In view of my findings above, it has been proved that the employers Messrs. Kanailal Singh and Nandalal Adhikary closed down the business on all from 16th December 1963 and that the workness mentioned in the order of reference shall be entitled to get the compensation as indicated above accepting to the data mentioned above. The compensation shall be paid by the employers within a most from the date of publication of this award in the "Calcutta Gazette".

Dictated and corrected by me. R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge, Fourth Industrial Tributal 31-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1397-I.R./IR/7L-16/64. — 12th April 1963—Whereas under the Government of West Bengl. Labour Department, Order No. 2921-I.R. III 7L-16/64, dated the 15th July 1964, the industrial dispute between Messrs. Lagan Jute Machinery Co. (P) Ltd., 24B Park Street, Calcutta-16, and the workmen represented by the Hindusthan Drives Union, 3 British India Street, Calcutta-1, regarding the issue mentioned in the said order, being a mature specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred in adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribushas submitted to the State Government its awa on the said industrial dispute;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 194 (XIV of 1947), the Governor is pleased hereby publish the said award as shews in the annexa hereto.

# ANNEXUR

Lagan Jute Machinery Co. (P) Ltd., rk Street, Calcutta-16, and their work-presented by Hindusthan Drivers' Union, and Indian Street, Calcutta-1. (Case 11-200,64.)

RE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

BHATTACHARYA, Judge, Second Industrial Tribunal.

# Appearances:

npany: Shri R. Goswami, an Officer of Chamber of Commerce and Industry. ion: Shri S. R. Ghosh, Advocate.

order No. 2921-I.R./IR/7L-16/64, July 1964, referred to this Tribunal and dispute between Messrs. Lagan Jute .o. (P) Ltd., 24B Park Street, Calcutta-16 referred to as the Company), and their presented by Hindusthan Drivers' Union, Indian Street, Calcutta-1 (hereinafter as the Union), for adjudication under of the Industrial Disputes Act.

sue framed in this case for adjudication follows:

her the discharge of Shri Rama Kanta thak is justified? To what relief, if any, is entitled?

# AWARD

nion in its written statement alleges the facts. Shri R. K. Pathak was appointed as on 27th October 1959. He indulged in tivities and incurred the displeasure of the thereby. He received a charge-sheet on ober 1963 accusing him of careless and performance of his duty as a driver, and a reply thereto denying the charges. An vas held on 5th November 1963 and in ace of that enquiry his service was d by a letter, dated 10th December 1963. rkman had been performing his duties diligently and sincerely, and the accident the charge-sheet was not due to his . The departmental enquiry is impugned and the workman prays for reinstatement round that the order of discharge is illegal : fide.

mpany filed a written statement in which mitted that Shri Pathak, the workman conas appointed as a driver on 27th October he service rendered by Shri Pathak was not isfactory. He was convicted and penalised tion of the traffic rules under the Motor Act. He was served with a charge-sheet on ober 1963 for careless and inefficient perof his duties as a driver. A reply was the workman on 12th October 1963. The ent held an enquiry on 5th November 1963. esquiry, the charge was proved and the was found guilty of misconduct of serious nature, for which he was discharged from service on 10th December 1963.

## Decision

Admittedly, the workman, Shri Pathak was discharged from service on 10th December 1963 on the ground of gross misconduct. The misconduct arises in the following manner. Shri Pathak was working as a driver of the Company. On 10th October 1963 he was served with a charge-sheet (Ext. A). The charge-sheet speaks about three events: (1) he violated the traffic rules on six occasions, (2) the Company's car which was driven by him on 21st August 1963 met with an accident resulting in damage to the car, and (3) on 1st October 1963 when the car was driven by him with two passengers it met with an accident due to his careless driving causing serious damage to the car. The workman's reply to the charge-sheet is Ext. A/1. With regard to the first two charges, Shri Pathak, the workman concerned, replied by saying that he had explained previously about those charges to the satisfaction of the management. With regard to the third charge, he added that the accident in which the car was involved was not due to any rash or negligent driving on his part; the car was driven at a slow speed, but a lorry coming from the opposite direction with head lights on with a great speed rashly collided with the right side of the rear mudguard of the car. That lorry was at tault for the accident, and he was not at all responsible for that. There was an enquiry held by Shri G. D. Mukherjee, who was examined before the Tribunal as well. The enquiry proceeding is Ext. B. Exhibit B/2 is the finding of the Enquiring Officer. On the side of the Union, the enquiry is challenged as opposed to the principles of natural justice and unfair. The workman, however, attended the enquiry, and it is contended that the Enquiring Officer at the outset of the enquiry subjected Shri Pathak to severe crossexamination and put leading questions to him at the outset. It will appear from Ext. B that the Enquiring Officer at the outset of the enquiry started examining Shri Pathak. He put questions to Shri Pathak, who gave reply to the same. The contents of the charge-sheet were virtually put to him. I cannot say that this is a close cross-examination of Shri Pathak. The questions were only regarding the plea of Shri Pathak on several heads of the charge and connected facts. Thereafter, Mr. McCoubrey was examined and he was cross-examined by Shri Pathak. Last of all, Mr. Hamilton was examined by the Enquiring Officer and he was cross-examined by Shri Pathak. From page 6 of the enquiry proceedings it will appear that after cross-examination of Mr. McCoubrey the enquiry was concluded. There is show that at the conclusion of Shri Pathak was told that he nothing to the enquiry Shri Pathak was told that could make a statement himself and opportunities to examine witness on his behalf.
Unless such a question is put to Shri Pathak, he cannot be expected to have the knowledge of his right to make a statement and produce witnesses on his behalf at the enquiry. It is true that the Enquiring Officer at the outset addressed Shri Pathak by saying that during enquiry he would be given every reasonable opportunity to defend himself, to produce evidence and witness, etc. was the address of the Enquiring Officer to Shri Pathak at the outset of the enquiry. It was still the duty of the Enquiring Officer, after the close of the

Company's evidence, to ask Shri Pathak to make a statement himself and examine witness if he so liked and offer him opportunities for doing the same. The enquiry suffers from this infirmity. Moreover, it has got to be seen whether the findings of the Enquiring Officer are supported by materials on record, or whether the findings are baseless and perverse. The Tribunal will not sit in appeal over the decision of the domestic enquiry, but it would interfere only in the following cases:

- 1. when there had been want of good faith,
- 2. when there is victimisation or unfair labour practice,
- when the management is guilty of basic error or violation of the principles of natural justice,
- when on the materials, the finding is completely baseless and perverse.

In the instant case, regarding points 1 and 2 above, there is no evidence that owing to Union activities, Shri Pathak was victimised or the Company resorted to unfair labour practice in discharging him. In the present case, points Nos. 3 and 4 may be attracted. If there is some evidence on which the Enquiring Officer relied in coming to his conclusion, it would not be open to the Tribunal to replace the judgment of the Enquiring Officer by that of its own. If there is complete absence of evidence and the finding is perverse, then and then only the Tribunal can interfere. With regard to the charges of violation of the traffic rules, no opportunity was given to Shri Pathak to defend him, and also no action was taken by the management when those instances of violation arose. Shri Pathok in his written reply stated that he had been excused for those offences. The same comment applies to the second item of charge, i.e., accident on 21st August 1963. From the mere fact of accident, no inference can be made that the workman Pathak was guilty of negligence or carelessness in his driving. With regard to item No. 2, there is no evidence that the accident was due to careless driving of Shri Pathak. I should, therefore, discuss the third item of charge more closely, i.e., the accident was October 1963. The charge is that this accident was due to carcless driving on the part of Shri Pathak. The charge itself is careless and inefficient performance of duty. Let us see from the enquiry proceed-ing if there is any evidence to support the charge of careless driving on the part of the workman. It will appear from the evidence of Mr. Hamilton and Mr. Mccoubrey, who were riding in the car, that from the opposite side a lorry came with head lights on. Shri Pathak (driver of the car) moved over to the left side of the road, but the lorry hit the back right-hand rear mudguard of the car. The lorry which was coming with head lights on obviously dazzled the eyes of the driver Shri Pathak. There is no evidence that Shri Pathak was driving the car rashly or at a high speed. On seeing the lorry, the driver of the car (Shri Pathak) swerved to the left thereby avoiding a head-on collision. It may be that Shri Pathak's assessment of the safe pace lying to his left was not very accurate, as in such circumstances no mathematical accuracy can be expected of a driver. What Shri Pathak did was the proper thing which he could do. From the evidence of the two witnesses, nothing transpires to show that Shri

Pathak was negligent and careless a Pathak was negugent and careless n in There is complete absence of evidence of carelessness on the part of Shri Patha contrary, the lorry driver with head the rear mudguard of this car. it was the lorry because the stop the stop the rear muguate of the lorry before to rear of the car. I do not find any evident that the driver of the car Shri Pathal that the driver of the car statement of the car stateme or negligent. The mere statement of that he was careless will not be subset lessness or negligence must fallow from the stances in which the accident took circumstances do not permit an inferne clusion that Shri Pathak was careles or in his driving. There was no police care matter, nor does the Company produce and as to what was the extent of the damage of I am unable to hold that from the artis negligence of driving on the part of should be inferred or concluded. Since no materials to support the charge of negligent driving, I may say that the find verse and erroneous. Before the Tribut no evidence to prove carelessness or negligence and carelessness in driving megligence and carelessness or negligence and carelessness in driving megligence and carelessness and ca charge was not proved, the order of discharge was not proved, the order of discharge was not proved. The workman is accordingly entitled to reinstaturate back wages and continuity of service.

This is my award and it is to be implement 30 days of its publication in the "Calcuta 6

Dictated and corrected by n.c. A. P. B., Judge.

A. P. BHATTACHAR Judge, Second Industral 1 29-3-65.

By order of the Go S. C. MUKHERJEE, A

No. 1400-I.R./IR/10L-180/64.—12th Apr Whereas under the Government of West Labour Department, Order No. 4181-IR 180/64, dated the 12th September 1964, the dispute between Messrs. Bhartia Electric Ltd., 8 Swinhoe Street, Ballygunj, Calcuta-Office at National Tobacco Buildings. 1 Court House Corner, Calcutta-1), and their represented by the Bhartia Steel Shramk U Ballygunge Place, Calcutta-19, regarding mentioned in the said order being a matter in the second schedule to the Industrial Dis 1947 (XIV of 1947), was referred for adjult the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial has submitted to the State Government its the said industrial dispute;

Now, therefore, in pursuance of the prosection 17 of the Industrial Disputes Act. I of 1947), the Governor is pleased hereby the said award as shown in the americal

# ANNEXURE

hesrs. Bhartia Electric Steel Co. Ltd., 8 Swin-Mesrs. Bhartia Electric Steel Co. Ltd., 8 Swin-Mesrs. Bracet. Ballygunj, Calcutta-19 (Head Office Mational Tobacco Buildings. 1 & 2 Old Court House Corner. Calcutta-1), and their workmen represented by the Bhartia Steel Sramik Union, 89/A Ballygunj Place, Calcutta-19. (G. O. No. 4/81-I.R., dated 12th September 1964.) (VIII

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

the Union: Shri A. Das Chowdhury, Advocate. the Company: Shri D. N. Varma, an Officer of the Engineering Association of India.

re instant dispute between Messrs. Bhartia Elec-Steel Co. Ltd., 8 Swinhoe Street, Ballvgunj, utta-19 (Head Office at National Tobacco Build-1 & 2 Old Court House Corner, Calcutta-1), their workmen represented by the Bhartia Steel it Unfon, 89A Ballvgunge Place, Calcutta-19, been referred to this Tribunal under section 10 is Industrial Disputes Act by the Government of Bengal. Labour Department, Order No. 4181-IR/101-180/64, dated 12th September 1964, for dication of the following issue:

Whether the dismissal of Shri Shiba Prasad Singh, T/No. 2202, is iustified? What relief, if any, is he entitled to?

re parties appeared in this case and submitted written statements. The case of the Bhartia Sramik Union (hereinafter described as the m), in short, is that Shri Shiba Prasad Singh, a man of the Bhartia Electric Steel Co. Ltd. inafter referred to as the Company), was resheeted on false allegations, that there was no er enquiry against him and that he was ultily dismissed malaciously by way of victimisa-

e Company, on the other hand, has stated in its en statement that Shri Shiba Prasad Singh was enly chargesheeted, that a proper enquiry was on the principle of natural justice and affording runities to him for his self-defence and that the r of dismissal was bona fide and proper. It has alleged that it was not a case of victimisation mair labour practice.

E Union examined four witnesses and the Comexamined as many as nine witnesses. Several ments have been exhibited on both the sides.

is first question raised from the side of the Comis whether the present dispute is an industrial ste. The Company wants to say that the Union to the recognised Union by the Company and the Union does not represent the workmen. It is the Vice-President of the Union. His face is that in 1963 the number of the members the roll was 621, and in March 1964 the total ber of the members was 625. In support of this ment Annual Returns have been filed. Exhibit the Annual Return prescribed under section 29

of the Indian Trade Unions Act for the year ending. on 31st March 1963. According to this statement the total number of the members is 621. Exhibit 1(a) is the return for the year ending on 31st March 1964 and in this return the total number of members shown as 625. Exhibit H is the Membership Register of the Union. From the evidence of P.W.I. it is clear that Exhibit H is not the original register of membership. It has been prepared from the original register. This register is for the year 1964-65. The total number of members shown in this register is 593. It is also clear from the evidence of P.W.1 and also from Exhibit H itself that there have been some mistakes in the names of the members and the mistakes have not been reasonably explained. The mistakes are, however, not many. According to the Company there are about 2,500 or 3,000 workmen of the Company in the factory. is also admitted that there is another Union in the factory of the Company known as Bhartia Iron & Steel Workers' Union. The contesting Union, however, is not recognised by the Company. It is to be noted that as against the evidence adduced on the side of the Union. the Company does not adduce any evidence to indicate the strength of the Union. Nobody on the side of the Company says that the strength of the Sramik Union is insignificant. On consideration of the oral evidence as well as Annual Returns submitted by the Union, I hold that the Union has on its roll not less than 600 members from amongst the workmen of the Company. Even if it is accepted that there are about 2,500 or 3,000 workmen of the Company, the contesting Union has an appreciable number of workmen as its members. In this view of this matter, I hold that the Union before me has locus standi to represent the workmen of the Company.

The next question is whether the present dispute an industrial dispute or an individual dispute. Admittedly, the Union is pursuing the dispute from the very start. Moreover, P.W.1 has stated that the matter of Shri Singh's dismissal was discussed in the meeting of the Executive Committee of the Union. Exhibit 5 is the minutes book to show the proceedings of the meeting. According to P.W.1, the meeting of the Executive Committee which discussed Shri Singh's case was held in August 1963. The minutes of the meeting held on 27th August 1963 will show that the Union took up the case of Shri Singh who had been dismissed by the Company. On consideration of the materials before me, I have got no hesitation to hold that the Union espoused the cause of Shri Singh and treated the dispute as industrial dispute. I cannot, therefore, accept the contention of the Company that the present dispute is an individual dispute and not an industrial dispute. The first contention of the Company, therefore, fails.

The next question that arises for consideration is whether Shri Singh was duly chargesheeted and whether a proper enquiry was made against him. The chargesheet is Exhibit A. There is no dispute about service of the chargesheet on Shri Singh. The reply to the chargesheet submitted by Shri Singh is Exhibit B. There is no dispute before me that notices about enquiry were served on Shri Singh. It is also admitted before me that Shri Singh attended the enquiry and he was allowed to get assistance from one Bijoy Krishna Ambali, an official of the Union. The records of the proceedings of the enquiry have been marked Exhibit D, and the report

of the enquiring officer is marked Exhibit D/1. The chargesheet has been attacked from the side of the Union on the ground that although it has been stated in the chargesheet that the enquiry conducted into the case of Sitaram Singh had revealed the reasons to believe that Shri Singh was responsible for the missing of the cutter of Machine No. H.M.T. I on account of his gross negligence or of his connivance and complacency in the matter, the copies of the records of that enquiry were not supplied to Shri Singh along with the chargesheet. The evidence shows that Shri Singh before submitting the explanation did not ask for the copies of the records of the enquiry against Sitaram Singh. Simple non-supply of the records of the proceedings does not, however, vitiate the chargesheet. The question would be whether Shri Sitaram Singh had proper opportunity to defend his case for not supplying those records at the proper time. The charge cannot be called vague as characterised by the learned Advocate on behalf of the Union.

It has next been contended from the side of the Union that the records of the enquiry held against Shiba Prosad Singh were concocted and unreliable and that Shri Singh was not offered reasonable opportunity to defend himself at the enquiry. The records of the proceedings, Exhibit D, are all typed. O.P.W.8, Sunil Bose, works in the Labour Department of the Company. His evidence is that he recorded the proceedings of the domestic enquiry against Shibaprosad Singh under the direction of Shri Chowdhury, the enquiring officer. He has stated that he recorded the proceedings in his own handwriting. He wants to say that there is practice in the Company that immediately after the enquiry the hand-written records are typed out and thereafter signatures of the witnesses and the parties are taken on the typed document. His evidence is that in the present case Exhibit D was typed out on the basis of the hand-written records. From his evidence it appears that Exhibit D was prepared not on the day of enquiry but on the following day. According to the witness the signatures were obtained on 19th July 1963. Exhibit D shows that the enquiry was concluded on 17th July 1963 and that the enquiring officer himself put his signature on Exhibit D on 23rd July 1963. I cannot, therefore, accept P.W.8 as truthful or reliable witness. Shri Ambali was allowed to represent Shri Shibaprosad Singh at the enquiry. Signature of Shri Ambali does not appear on Exhibit D. From the evidence I have no manner of doubt in my mind to hold that signatures of the witnesses and the delinquent were not taken before 23rd July 1963. The enquiring officer has not come forward to depose in support of the enquiry. There is no evidence worth the name which may prove that the Company tried its best to find him out and to bring him before this Tribunal. P.W.8 has further stated that Shri Chowdhury, the enquiring officer, destroyed the original hand-written records. If the records of the proceedings of enquiry were prepared in hand-writing, I find no reason why they should be destroyed or typed records should be prepared. The hand-written records were prepared on the spot and at the time of enquiry. The signatures of the witnesses and the parties could have been taken on the records on the spot and in that case there would have been little scope for altering the records or tampering with the same in any way. In the circumstances of this case, I cannot accept Exhibit D as the faithful records of process the enquiry held against Shiba Prosad Single enquiry against Shri Singh was not held following the principles of natural justice.

There is another point to be considered in a tion with the enquiry. Shri Das Chowdhury is Union submitted that the report of the officer was perverse and unacceptable. It that the enquiry officer took cognizence some and of the enquiry held against Sitaram Singh and on them to some extent. It does not appear on them to some extent. It does not appear further that Shiba Prosad Singh. It does appear further that Shiba Prosad Singh. It does appear further that Shiba Prosad Singh. It does appear further that Shiba Prosad Singh was records for his self-defence. I should say the enquiring officer acted improperly in consist the records of the enquiry held against San Singh. I cannot say that the findings of the entire officer were reasonable or without properly based upon some materials not properly broads a record at the enquiry held against Shir Shiba has Singh. The report of the enquiring officer is the unacceptable and perverse.

In this connection it has been argued from side of the Company that in an application section 33(2)(b) of the Industrial Disputes Are Tribunal approved of the action taken by the Copany against Shiba Prosad. My attention has drawn to Exhibit F, the order passed on 31st 1964 in connection with the proceedings section 33(2)(b) of the Industrial Disputes Ac. 2 has been streneously argued that in this order Tribunal held that there was no case of victimation or unfair labour practice and that the order de missal was proper. It should be remembered to the order passed in a proceeding under state 33(2)(b) of the Industrial Disputes Act cannot be availed of as an instrument of res judicata in a property of the instrument of the state of the st ceeding under section 10 of the Industrial Disput Act. It is the accepted principle of law that order is passed under section 33(2)(b) on a present facie proof. Of course, it has been admitted in the side of the Company that though strictly passing Exhibit F cannot be the basis of respectively. I consider Exhibit F only to see that a supposed was accorded on prime facie evidence. approval was accorded on that case and nothing else. The issue involved at present case is open at large and the parties are is to adduce evidence on that point. I am to cossi in the ppresent case the evidence adduced before and to see whether the dismissal of Shiba Pro Singh was legal and proper. My mind should not biased on account of the findings of the fact at case under section 33(2)(b) of the Industrial Disput

In view of my findings above, that the capined by the Company against Shiba Prosad Salvas improper, that no reasonable opportunity given to Shri Singh for his defence and that findings of the enquiring officer were pervent without any proper basis, I should now consider myself on the evidence on record whether the description of the series of the ser

The charge against Shri Singh is that the come Machine No. H.M.T.1 was found missing and

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as was due to grown seglect of Shri Singh of was one to green or complacency in the to his connivance or complacency in the The allegation, according to the Company, 14th May 1963 Shri Shiba Prosad Singh 1 14th Singh to place the cutter in question larish from where it was found missing. npany indirectly wants to say that Shiba mpany municely stole away that cutter from the shiba Prosad had denied the allegation. is that he had no connection with the schine or the duty of Sitaram, that he was at at the relevant time and that he had no about the cutter. His story is that he sk Sitaram to remove the cutter as alleged. sad Singh has examined himself as P.W.2. ace is that he is a Turner. He had to work in Machine No. 8. He did not supervise of Sitaram. He has also denied that he instruction to Sitaram to remove the cutter. also stated that he went to the Welding at on the day in question at about 3-15 he remained there for about 15 minutes. imitted that he was in the indirect incentive eme of the Company. He has also stated e who work in the machine were in the entive bonus scheme. P.W.3, a miller, has the operator who brings cutter from the sits the same at the store after the working

lompany has examined some witnesses to te the charge against Shiba Prosad. is Ram Ayodhya Singh who works in the Shop Department. His evidence is that he ual labourer and that Shiba Prosad Singh o supervise his work. He has spoken about sof cutter of Machine No. H.M.T.1. Accordhis evidence on 14th May 1963 at about 4 or p.m. after cleaning his machine he went to n who was working on Machine No. 4. He soap from Sitaram to clean his hands n asked him to wait so that they could go er to clean their hands. O.P.W.5 has stated at that time Shibaprosad appeared there and Staram to take out the cutter from H.M.T. pe No. 1. The witness has further asserted itaram left the place and took out the cutter the machine. He has also stated that Shibatold Sitaram to keep the cutter in Almirah. witness has further stated that the cutter of [.l is not usually kept in the almirah. Sitaram V.6. He has stated that Shibaprosad used to use his work. His evidence is that on 14th 1963 at about 4-10 p.m. he was cleaning his ne when Shri Ayodhya came and wanted soap. n asked him to wait and at that time Shibacame and asked him to remove the cutter Thereafter he the Machine No. H.M.T.1. ed the cutter and under the instruction mosad he kept the cutter in the almirah. He ated that Shibaprosad was a superior officer. day at about 4-30 p.m. he left the factory.

n has stated that at that time Shiba Prosad near the almirah. Sitaram has asserted that Prosad did not work on Machine No. Capstain that day. During cross-examination he has which he was cleaning the machine. O.P.W.7 Foreman-in-Charge of Machine Shop. He has that Shipprosad was Checker-cum-Setter. His to shows further that Capstain Machine No. 8

was not working on 14th May 1963. This witness has clearly stated that on his recommendation Shiba Prosad got promotion to the post of Checker-cum-Setter and as such he was working in the indirect incentive bonus scheme on account of his work of supervision. From this witness we also get that persons who actually work on the machine are in the direct incentive bonus scheme. O.P.W.9 is the Supervisor of the Machine Shop. He has proved the job-cards in respect of Shiba Prosad and they have been marked collectively Exhibit L. Admittedly, entries made in these cards in pencil were in the hand-writing of Shiba Prosad himself. It has been argued from the side of the Union that Shiba Prosad was a simple Turner and manual labourer and that as he had no supervisory power, there was no occasion for him to direct Sitaram to remove the cutter from machine and to place it in the almirah. Besides the oral evidence to prove that Shiba Prosed had supervisory power or duty as Checker-cum-Setter. the hand-writing of Shiba Prosad himself in the cards marked Exhibit L will prove that he was a Setter and not a simple Turner. In these cards Shiba Prosad has described himself as Setter. fact that Shiba Prosad was a Setter has been completely denied at the time of hearing. Clearly, Shiba Prosad has not made straightforward and correct statements before this Tribunal. He has also admitted that he gets the benefit of indirect incentive bonus scheme. The evidence further shows that those who work as manual labourers on the machine are connected with the direct incentive bonus scheme and those who are in supervisory position are connected with indirect incentive bonus scheme.

Admittedly, Shiba Prosad gets the benefit of indirect incentive bonus scheme. It has been proved that Shiba Prosad was a Checker-cum-Setter having duty of supervision over the manual labourers like Sitaram, Ram Ayodhya and others. I have minutely considered the evidence of Sitaram and Ram Ayodhya and I verily believe them as truthful witnesses. The evidence of Shiba Prosad I do not consider as reliable and acceptable. He took up the case of alibi. He wanted to say that on 14th May 1963 he was in the Welding Department and that he could not have directed Sitaram to remove the cutter at about 4 or 4-15 p.m. During cross-examination he has stated that the Supervisor asked him to get a bolt repaired from the Welding Department at about 3-15 p.m. and that he remained in the Welding Department for about 15 minutes. According to O.P.W.5 and O.P.W.6, Shiba Prosad asked Sitaram to remove the cutter at about 4 or 4-15 p.m. and at about that time the cutter was placed in the almirah. According to the evidence of Shiba Prosad, at about 4 or 4-15 p.m. he was not in the Welding Department. I cannot also believe Shiba Prosad when he said that he was working on Machine No. 8. The evidence shows that the Machine No. 8 was not working on that day. According to the evidence the usual practice is that the cutter is to be taken from the store and after the working hours it has got to be deposited in the store again. Shiba Prosad being in the supervisory position abused his power and with some ulterior motive he asked Sitaram over whom he had authority in course of his duty, to remove the cutter and ultimately got it placed in the almirah. The evidence further shows that at about 4-30 p.m. Shiba Prosad was found near the almirah. This has been clearly stated by O.P.W.6. It has been proved by convincing evidence before me that Shiba

Prosad got the cutter of Machine No. H.M.T.1. removed through Sitaram to the almirah and from that almirah the cutter disappeared. This action of Shiba Prosad was against the practice of the factory and to use the mildest words, the missing of the cutter was due to gross neglect of work of Shiba Prosad. It would not be unreasonable to hold that the action of Shiba Prosad was with some ulterior motive and that he was responsible for the loss of the cutter, a property of the Company. I find that Shiba Prosad was guilty of the charge framed against him and that his dismissal was proper.

The order of dismissal is Exhibit E. He was offered one month's wages as a reference was pending before this Tribunal. The order of dismissal was not mala fide. The case of victimisation or unfair labour practice, set up by the Union, is rejected. Shiba Prosad Singh is not entitled to any relief as his dismissal has been found justified on merit.

Dictated and corrected by me. R. BHATTACHARYA.

Judge.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 31-3-65.

> By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1402-I.R./IR/10L-169/64.—12th April 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3953-I.R./IR/10L-169/64, dated the 3rd September 1964, the industrial dispute between Messrs. Philips (India) Ltd., 19 Convent Road, Calcutta-14, and their workmen represented by the Philips Sramik Union, 2/1 Tanti Bagan Lane, Calcutta-14, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# **ANNEXURE**

In the matter of an industrial dispute between Messrs. Philips (India) Ltd., 19 Convent Road, Calcutta-14, and their workmen represented by the Philips Sramik Union, 2/1 Tanti Bagan Lane, Calcutta-14. (Case No. VIII-251 of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

# Appearances:

For the Company: Shri T. Ghosh, Advocation For the Union: Shri Patit Paban Pathak

The Government of West Bengal, Labor ment by its No. 3963-L.R./IR/10L-169/4. Calcutta, the 3rd September 1964, has reinflustrial dispute between Messrs. Philip Ltd. and their workmen represented by the Sramik Union for adjudication. The only intained in the order of reference is:—

Is the dismissal of Shri A. K. Bag justing what relief, if any, is he entitled?

This is a reference under section 10 of the trial Disputes Act. Shri A. K. Bag. an con Messrs. Philips (India) Ltd. in the factory at Road was dismissed by the Company by a dated 9th March 1964. The Union in there statement characterises this dismissal as win The father of Ajit Bag bcame seriously absented from duty since 24th January 1941 27th January 1964 an application for leave was praying for 15 days' leave with effect from January 1964. He was asked to produce certificate by the Company and he complete that request. He could not join on 8th fe 1964 for the same reason and on 10th February extension of leave was applied for 15 days he could not join on 24th February 1964 but for further extension of leave for two or three The Company never rejected any of the application for leave but kept them pending and suddenly at March 1964 terminated the service of Shri ket effect from 24th January 1964. This termina service is mala fide and is opposed to the produce of natural justice. There is no enquiry may charge sheet against the workman. The work had no opportunity to answer his absence prope The termination is accordingly unjustified.

The Company filed a written statement whe it was contended that the service of Shri Bay terminated in terms of the Standing Orders of (b)(4)(a) of section 'C' of the Certified Stan Orders of the Company. He absented without mission for more than eight days and that is ground of his termination of service.

On 30th March 1965 when the case was calls for hearing a written statement filed by the (pany on the previous day was moved for accept of the Tribunal. It raises the point of jurisdi involving a decision as to whether it is an industry dispute or not. No such written statement been filed earlier and the Union is ready with dence for final hearing of the case. In the said circumstances the written statement filed moved today cannot be accepted. The compought to have filed such written statement involved decision on facts earlier. The additional was statement is accordingly rejected and the case heard.

# Decision

The letter terminating the service of Shri Bi Ext. 1'10, dated 9th March 1964. In that lets was stated that the service of Shri Bag was terminal under clause (b)(4) of section 'C' of the Constant Standing Orders of the Company. The seasons

the Company have been filed. I will at a to the relevant clause which appear at the booklet. The ground of termination in clause (4) of sub-section (b);

workman who absents himself without perssion for more than eight calendar days, or shall be deemed to have left the serx of the Company of his own accord.

he relevant standing orders on the foot of e service of Shri Bag is terminated. I will to the fact of the instant case. Admittedly absented since 24th January 1964. He howan application for leave on 27th January ving for 15 days leave on the ground of lass of his father. This is an admitted fact. accordingly did not absent without permismore than three days. On the 4th day of ce he applied for leave. On receipt of the n the Company wrote a letter to Shri Bag January 1964 (Ext. 1/1) wherein Bag was to produce proper medical certificate in suphis statement by 3rd February 1964 is clear that it letter up to 3rd February 1964 had been for the eing condoned as the matter consideration of the Management. n of Shri Bag was not rejected. It is natural lag to think that his application was receivttention and he would naturally expect that application would be granted. If Bag was to produce medical certificate by 3rd Februobviously more than 10 days have past date of commencement of his absence. The cannot avail of this period as a period of without permission. Had the Company he application and the workman thereafter for more than eight days, it would have ase coming under the mischief of sub-sec-The medical certificate was filed by Shrikh February 1964. This will appear from any's own letter Ext. 1(2), dated 8th Februwherein the receipt of the certificate have lowledged. The medical certificate has also before me. It is Ext. A/9. It is a certia registered medical practitioner stating Bag's father was ill. In the letter Ext. d 8th February 1964, by the Company it that leave for indefinite period could not d. It is a misstatement of fact in view of ation for leave being for a definite period This letter of the Company speaks of attitude of the management towards the Thereafter the workman was to join on bruary 1964. The workman however did

Thereafter the workman was to join on bruary 1964. The workman however did in that day but put in a further application is on 10th February 1964. That application made within two days of his reported That letter is Ext. 1(3). In the Company's 1(4), dated 11th February 1964, the Commonwedges receipt of that letter and retime to produce a medical certificate from its State Insurance Authorities, in support tement. On receipt of such application the of granting leave would be considered by any. Thus up to 11th February 1964 the was considering the leave application for than 18 days have already passed. The 18 days which passed cannot be in the cirbe characterised as absence without per-Thereafter the workman put in a third

application for extension of leave for two or three days on the same ground on 24th February 1964 Ext. 1(5). It is true that Bag did not produce any certificate from E. S. I. Authorities as directed but Bag was not given any opportunities of explaining the circumstances which stood in the way of production of such a certificate. Suddenly on 27th February 1964 the Company writes to Shri Bag to say that he was to explain within 48 hours why his services would not be terminated, under clause (b)(4) of section 'C' of the certified Standing Orders of the Company. That letter is Ext. 1(7). It is significant to note that at no stage the Company wrote to Shri Bag stating that his application for leave stood rejected. Thereafter this letter Ext. 1(7) was received by Shri B. g on 5th March 1964, which is dated 27th February 1964. Shri Bag wrote to the management explaining the circumstances and this letter is Ext. 1(8), dated 6th March 1964. The Company did not even consider that reply nor give him any opportunities of defending his case but issued a letter terminating the service of Shri Bag with effect from 24th January 1964. That letter was issued on 9th March 1965, it is Ext. 1(10). These are the circumstances leading to the termination of service of Shri Bag. At no stage the Company rejected the application for leave presented by Shri Bag at different stages. Exerything was kept sub-judice and the workmen were given to understand that his applications were being duly considered but suddenly the workman was put out of employment by a letter on the ground that he absented without permission for more than eight calendar days. In fact there was no absence on the part of the workman "without permissible" for more than eight days. Whenever an application is put in within 8th day of absence, such application must either be disposed of by rejecting the same or granting the leave. The absence during which no such action is taken cannot be deemed to be absence without permission. That being the view which I have taken, the absence of the workmen does not come within the mischief of section 'C' clause (b)(4) of the Standing Orders of the Company. The workman in the aforesaid circumstances cannot be deemed to have left the service of the Company in terms of the above standing orders. The relevant sub-clause cannot be invoked to presume that the workman had left the service of his own accord. The order of termination which is in substance an order of dismissal is opposed to the provisions of the Standing orders quoted in the letter of termination. The workman was dismissed without any charge-sheet, without any opportunities being given to him of showing cause and without any enquiry or findings adverse to him. Such order must be held to be unjustified. The workman is accordingly entitled to be reinstated in service with all the privileges and continuity of service and is also entitled to the wages for the period of his unemployment.

This is my award.

Taken at my dictation and corrected by me.

A. P. BHATTACHARYA,

Judge.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 2-4-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy. No. 1399-I.R. |IR|10L-56|64.—12th April 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 3067-I.R. |IR|10L-240|62, dated the 1st August 1963, the industrial dispute between Messrs. India Automobiles, 2 Justice Chandra Madhab Road, Calcutta-20, and their workmen represented by Engineering Mazdoor Union, 292|7 Upper Chitpur Road, Calcutta-5, regarding the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute existing between Messrs. India Automobiles, 2 Justice Chandra Madhab Road, Calcutta-20, and their workmen represented by Engineering Mazdoor Union, 292|7 Upper Chitpur Road, Calcutta-5. (Case No. 148 of 1963.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri K. K. Moitra, Vice-President, Assam, West Bengal, Orissa and Bihar Employers' Association.

Present for the Union: Shri D. L. Sen Gupta, Advocate and Shri Anil Das Choudury, Advocate.

This industrial dispute between Messrs. India Automobiles and their workmen was referred to this Tribunal under section 10 of the Industrial Disputes Act by Government Order No. 3067-1.R. IR | 10L-240 | 62, dated the 1st August 1963, for adjudication upon the following issues:

- (1) Whether the dismissal of the following workmen is justified? To what relief, if any, are they entitled?
  - Shri J. C. Bhattacharji, (2) Shri K. K. Chakraborty, (3) Shri L. K. Sinha, (4) Shri Muzibar Rahaman and (5) Shri Durga Das.
- (2) Whether these five workmen would be entitled to any wages for the period of suspension from 12th January 1962 to 17th June 1963, the date of their dsmissal?

Both parties filed their respective written statements and also adduced evidence, both oral and documentary, in support of their respective cases.

The case of the Union as set forth in a statement is as follows:

Messrs. India Automobiles, hereinafter as the Company, is a highly prosperous concern, and it employs about 250 workman paid to the workmen are very low though the of business done by the Company is very The workmen of the Company, with the collective bargaining and for redress of the ances, formed a Union in 1952. The Comp not take in good grace the formation of the and it suddenly stopped annual increment workmen, manual and clerical, in 1961, in result that it created serious discontentment the workmen. The Union submitted a de demands to the Labour Commissioner November 1961. This enraged the Work in of the Company, and he held out threats to of workers who are members of the Union, a to win over another section of workmen by out promises to them. The Assistant Scar the Union requested the Works Manager to m representatives of the Union for a discussion o demands of the workmen, and the latter as the proposal. Some representatives of the met the Works Manager on 11th January 19 they had discussions with him regarding ther of The Works Manager asked the workmen to side the Reception and Customers' Waiting it was a winter night so that he could disc matter with the General Manager Shri R P. over telephone. While the workmen were there, police came there on being informed Works Mangaer. After the arrival of pol workmen realised that the Works Manager true to his words, and they dispersed. Them 12th January 1962 charge sheets were issued the five representatives of the workmen who ! the Works Manager on 11th January 1962, a were suspended forthwith. They replied charge-sheets denying the allegations made them. The Union, under a bona fide appre that there would be no fair and proper enqu the charge-sheets issued against the five w filed a title suit before the Fifth Munsif. Alips obtained an interim injunction against the C The order of injunction was subsequently and the Company deliberately deferred the with some ulterior motive. The Union app the State Government for intervention. Conciliation Officer called meetings on seven but none attended the meetings on behalf Company. Then, after a protracted enqu Company dismissed the five charge-sheeted as a result thereof. The enquiry is alleged to fide, perfunctory, and in violation of the print natural justice. The finding of the enquiring is also said to be perverse and basically wron Union has prayed for reinstatement of the fiv men concerned in this case, with full wages period from the date of their suspension reinstatement.

The Company has filed a written statement to the written statement filed by the Union, Company's case, shortly put, is as below. It pany has also raised preliminary objections the maintainability of the present reference.

ion of the Tribunal to adjudicate on the issue in the reference.

netits the case of the Company is that the five nerio me case organised an illegal tration, confined the officers and created a ituation on 11th January 1962. The situaat out of control, and police had to be called me of the officers. It is alleged that the five n concerned incited the workmen to stage an demonstration on 11th January 1962 in the ne, and a riotous situation was created inside ory. Attempts to persuade the workmen not ge in riotous conduct were of no avail, and the hept some officers confined till midnight, olice came and rescued them. The Company harge-sheets to the five workmen who were ble for the incident on 11th January 1962, y were also suspended pending enquiry. The heeted workmen submitted their replies and an was held into the charge-sheets which were against them. After a prolonged enquiry, the sheeted workers were found guilty by the ring officer, and he submitted a report to the gment accordingly. The management, after a deration of the report of the enquiring officer, fide came to the conclusion about the guilt of harge-sheeted workmen and they were, accorddismissed from service. It is alleged that the p-sheeted workmen were given full opportunity fend themselves at the enquiry, and the enquiry beld in conformity with the principles of natural e, and the action of the management in dismiss. he workmen is bona fide. It is pleaded that the sal of the five workmen concerned in this case ly justified, and they are not entitled to any in this case.

# **Decision**

hall first take up the preliminary objection which een raised on behalf of the Company regarding mintainability of the present reference. It is that the present Union is not competent to up the cause of the five workmen concerned in ase, and the present dispute cannot therefore be d as an industrial dispute under the Industrial tex Act. The contention of the learned ate appearing on behalf of the Company is that agineering Mazdoor Union, which has raised the z, is not a Union of the workmen of Messrs. Automobiles, and is an outside Union, and this 1 cannot take up the cause of the five workmen med in this dispute, as the workmen of Messrs. Automobiles or a group of workmen of this m are not members of this outside Union. It well settled that individual dispute can only werted into an industrial dispute if the cause of cular workman is taken up by a group of workthe are members of a Union of workmen of the n. It is now to be considered whether the tering Mazdoor Union is a Union of workmen asrs. India Automobiles or it is an outside There can be no doubt that if this Union is hide Union, then the present reference is not mable for the simple reason that it has not roved that a section of workmen of Messrs. Automobiles are members of this outside Union. the other hand, it is found that the present is a Union of workmen of India Automobiles,

then the reference is maintainable. It is therefore necessary to consider the evidence on this point to come to a decision on the preliminary objection raised by the Company. The evidence of P.W. 1 Kalikanta Chakravorty, who was formerly the Assistant Secretary of the Union, is that about 200 workmen are employed in the factory of the Company, and out of them about 143 workmen are members of the present Union. He has also admitted that there is a register of the members of the Union, and there are counterfoils of receipts granted to the members of the Union on payment of subscriptions. The Union has not produced the documents in support of the statement of P.W. 1. The Union has, however, produced copies of the returns submitted by the Union to the Registrar of the Trade Unions for the years 1962, 1963 and 1964. The present Union is a registered Union, and copies of the returns, Exts. 10, 11 and 12 clearly go to indicate that the Engineering Mazdoor Union is not a general Union of Engineering workers, but a Union of the workers of Messrs. India Automobiles. A copy of the return, Ext. 10, for the year ending on 31st March 1964 shows that the Vice-President, Assistant Secretary of the Union, and all the members of the Executive Committee are employees of Messrs. India Automobiles. The copy of the return, Ext. 11, shows that one of the Vice-Presidents, the Secretary, Assistant Secretary, and all the members of the Executive Committee of the Union are employees of India Automobiles. The copy of the return, Ext. 12, also shows that one of the Vice-Presidents, the Assistant Secretary, the Treasurer, and all the members of the Executive Committee of the Union are employees of India Automobiles. There can thus be little doubt that the Engineering Mazdoor Union which has raised the dispute in the present case is not an outside Union, as contended by the Company, but is a Union of the workmen of Messrs. India Automobiles. The present Union has taken up the cause of the dismissed workmen, and the "individual dispute" has thereby become an "industrial dispute", and the present reference is therefore legally maintainable, as the Union which has raised the dispute is competent to take up the cause of the work-men concerned. The preliminary objection raised on behalf of the Company is therefore overruled.

I now come to the merits of the case. The undisputed facts bearing on the dismissal of the workmen mentioned in issue No. 1 in the reference are these:

These workmen were issued charge-sheets on 12th January 1962 for an alleged misconduct in connection with an incident said to have taken place on 11th January 1962, and they were put under suspension pending enquiry into the charge-sheets issued against them. The charge-sheeted workmen submitted their explanations on 15th January 1962 in which they denied the charges brought against them. Thereafter an enquiry was held and as a result of the enquiry the management came to the conclusion about their guilt. The Union has challenged the order of dismissal of these workmen as mala fide and actuated by a desire for victimising them for their trade union activities. Admittedly, there was an enquiry into the charge sheet, Ext. E. which was issued to these workmen, the charge against them being the same. They submitted explanations to the charge-sheets issued to them, and the reply has been marked Ext. G. The workmen in their replies denied the charge which was brought against them. The eaquiry has been challenged on a variety of grounds and it has been contended that the so-called enquiry is not a fair and proper, enquiry and the finding of the enquiry also appears to be perverse. There is no specific mention of the grounds on which the enquiry is said to be improper and unfair, and all that is stated in pararaph 27 of the written statement of the Union is that the enquiry was intended to harass the charge-sheeted workmen, and was otherwise mala fide, perfunctory and void. In the first place it has been urged that the inordinate delay in conducting the enquiry itself is a ground for holding that the enquiry was not fair and proper. I do not agree with this contention.
The enquiry commenced on 30th January 1962 and it ended on 14th March 1963, and the report of the enquiry was submitted on 10th June 1963. There has no doubt been delay in holding the enquiry, and it cannot be said that the delay was deliberate, and the employer is at fault for this delay. Soon after the workmen were suspended, following the issue of charge-sheets to them, the Union filed a Title Suit in the Fifth Court of Munsif at Alipore, it being T.S. No. 18 of 1962, and obtained an interim order of injunction. The order of injunction was subsequently vacated on 28th May 1962, and the enquiry was resumed. The enquiry had to be adjourned due to non-attendance of witnesses on some dates, and on some dates on other grounds also. The whole enquiry appears to have taken 94 days and there were actual sittings for 62 days. There has no doubt been unusual delay in the matter of holding the enquiry, but I have already said that this delay cannot be solely attributed to the Company, and this delay does not affect the enquiry in any way. It has been held in Bharat Sugar Mill versus Joy Singh, reported in 1961, 21 F.J.R., 118 that even if the employer inordinately delays the enquiry and is not able to satisfactorily explain the delay, it cannot be said that the delay showed even remotely that the employer was guilty of mala fides or intended to victimise. It was, however, pointed out by Their Lordships that in cases of this nature, the enquiry should be held as early as possible, specially when the management takes step of putting the workman under suspension. It is now to be seen whether the enquiry held against the workmen on the materials on record can be held to be a fair and proper enquiry.

Admittedly, there was an enquiry into the charge-sheets which were issued against the five workmen concerned and they participated in the enquiry. The proceedings of the enquiry have been proved and marked Ext. Q. It appears from the proceedings that 13 witnesses were examined by the Company at the enquiry, and two witnesses were examined by the charge-sheeted workmen. The enquiry commenced on 1st October 1962 and ended on 14th March 1963. All the witnesses examined by the Company, except two, were cross-examined by the charge-sheeted workmen were also cross-examined by Shri R. S. Kanoria on behalf of the Company. Subsequently, the charge-sheeted workmen did not attend the enquiry, and at the enquiry was made in their absence. The main ground on which the enquiry has been attacked is that Shri R. S. Kanoria, who was a member of the Cammission of Haquiry,

was also examined as a witness at the this fact has vitiated the enquiry. It is a principle of natural justice that a Judge witness in a case. There cannot be any if it is found that Shri R. S. Kanoria was a case. of the Enquiry Commission, and he also the enquiry, then the enquiry cannot be fair and proper and in conformity with the of natural justice. The evidence of the Decruz, O.P.W. 1, who is the Works Manual Conformation of the C Company, is that he alone held the enquiry has denied the suggestion that R. S. Kanonia C. Das were members of the Commission i further stated that S. Ganguly recorded the in shorthand at the enquiry at first, but subit was done by Shri N. C. Das. There & h no note in the enquiry proceedings that S. Ga. N. C. Das recorded the enquiry dictation of O.P.W. 1, as stated by him. As this, P.W. 1, Shri Kalikanta Chakravorty has his oath, and it is stated by him that the Commission consisted of E. L. Decruz, R. S. and Philips, and after Philips had left, N. took his place at the Enquiry Commisse further evidence is that R. S. Kanoria who member of the Commission, also depose enquiry, and he is witness No. 7. It appe the enquiry proceedings that R. S. Kan examined as witness No. 7 by the Company, was cross-examined on behalf of the charge workmen. He put his signature on his statement and he also signed as a member Commission. I have carefully gone that entire recorded proceedings of the enqui cover about 100 pages, and it does not app E. L. Decruz alone conducted the enquiry a Chairman of the Enquiry Commission. contrary, the first page of the recorded pre shows that E. L. Decruz, R. S. Kanoria se Das were members of the Commission, Ganguly recorded the statements on the fin the enquiry, and all of them signed the px of the enquiry of that date as members of the Commission. In most of the recorded proof different dates E. L. Decruz, R. S. Kar N. C. Das signed the proceedings as member Enquiry Commission. It is therefore d accept the evidence of O.P.W. 1, E. L. Da he alone conducted the enquiry. The eviden he alone conducted the enquiry. workman Kalikanta Chakravorty that R. S. E. L. Decruz and N. C. Das were membe Enquiry Commission appears to be true, statement finds support from the recorded ings, Ext. Q. It is thus clear that R. S. who was a member of the Enquiry Commis deposed as a witness at the enquiry, and thus been violation of the principle of natur In this connection the observations of the Supreme Court in the case of State of U. Mahamad Nooh (A.I.R. 1958 S.C. 86) is to in mind. Their Lordships, while depres procedure of enquiry adopted by the enqui observed. "There can be no escape from the sion that Shri B. N. Bhalla should not have evidence against that of Mohammad Khali N. Bhalla vacated the Judge's seat and a arena as a witness. The two roles ( obviously be played by one and the same pl

the scale even that he circumthe rules of the scale even the rules of the were completely discarded and all fairplay were grisvously violated by Shri fairplay were grisvously violated by Shri fairplay were grisvously violated by Shri fairplay were grisvously violated by Shri fairplay were grisvously violated by Shri fair decision and the observations of this decision and the observations of the present case against the charge-weren was a fair and proper enquiry in with the principles of natural justice. The principles of the workers of the second in this case were dismissed, cannot be a fair and proper enquiry, and the distended in this case were dismissed, cannot be a fair and proper enquiry, and the distended in this case were dismissed, cannot be a fair and proper enquiry, and the distended in this case were dismissed, cannot be a fair and proper enquiry, and the distended in the case were dismissed, cannot be a fair and proper enquiry, and the distended in this case were dismissed, cannot be a fair and proper enquiry, and the distended in the case were dismissed, cannot be a fair and proper enquiry and the distended in this case were dismissed, cannot be a fair and proper enquiry and the distended in this case were dismissed, cannot be a fair and proper enquiry and the distended in the circumther than the control of

w to be seen whether the charge brought workmen concerned has been proved by a evidence before me to justify the order d. There is oath against oath as regards it which took place on 11th January 1962. to the Union, the workmen waited inside / as asked by the Works Manager Shri ause they wanted to know the fate of their which Shri Shiner was not in a position to without contacting and consulting the sanager. But till late at night he could not ic General Manager. The version of the on the other hand, is that the workmen, at ition of these five workmen indulged in a behaviour inside the factory, and police called to disperse them. These workmen, to the Company, were guilty of major mis-nder the Standing Orders of the Company they were dismissed. It is in evidence lice officer came to the factory after midthere is no evidence to prove what he saw came to the factory. Some information been given to the police by the Company, formation which was recorded at the Police s also not been proved. It is therefore hold on the uncorroborated statement of that these five workmen incited the other to indulge in a disorderly behaviour inside y, they dispersed on arrival of police and therefore guilty of major misconduct. In astances it must be held that there was no justification for their dismissal, and the heir dismissal cannot be allowed to stand. remains to consider what relief should be hem. The workmen have claimed reinand also back wages from the date of their up to the date of their reinstatement in case issal is found unjustified.

se of wrongful dismissal the normal rule industrial adjudication is that reinstate-lid be ordered. Nevertheless, in unusual or il cases the Tribunal may have to consider the interest of the industry itself it would be or expendient to direct reinstatement. In the parties and cause industrial unrest and statement is likely to contribute conflict the parties and cause industrial unrest and statement is not the proper remedy. In the case, there is no special reason why the der of reinstatement should not be made. To suggestion that reinstatement of these is likely to cause industrial unrest amongst and, or their reinstatement will disturb passa. I therefore, disset the Company.

to reinstate the dismissed workmen involved in this

With regard to wages the normal order, when dismissal is set aside and the dismissed employee is reinstated with continuity of service, is for full wages for the period of unemployment till the date of his reinstatement. The Tribunal may, in appropriate cases, with a view to minimise the loss of the employer and for other considerations, direct payment of a lesser amount. In the instant case it has not been proved that the dismissed workmen were out of employment sance they were dismissed, nor there is any evidence to show that attempts were made by them to secure suitable jobs for them. In the circumstances, I think it will be fair and proper to direct the Company to pay the workmen half the wages for the period of unemployment, i.e., from the date of their dismissal till the date of their reinstatement in services.

# Issue No. 2

This issue relates to the question, whether the five workmen are entitled to any wages for the period of their suspension from 12th January 1962 to 17th June 1963, the date of their dismissal. These workmen were suspended simultaneously with the issue of charge-sheets to them on 12th January 1962, and the question is, whether in view of the order for reinstatement they are entitled to wages for the period from the date of their suspension till the date of their dismissal.

It is now well settled that the power to suspend, in the sense of a right to forbid a servant to work, is not an implied term in an ordinary contract between master and servant, and that such power can only be the creature either of a statute governing the contract or of an express term in the contract itself. Ordinarily, therefore, a master has no power to suspend a workman, and even if he does so in the sense that he forbids the employee to work, he will have to pay wages during the period of suspension. This principle has been laid down by the Hon'ble Supreme Court in the Hotel Imperial, New Delhi versus Hotel Workers' Union, reported in L.L.J. 1959, Vol. II, p. 544. The Company, in the instant case, has no right to suspend a workman pending enquiry into the charge-sheet issued to him under the certified standing orders. In the absence of such a power the order of suspension simultaneously with the issue of charge-sheets to these five workmen is illegal, and in view of the fact that the order of dismissal of these five workmen has been held unjustified, they are entitled to compensation for the period of suspension.

The question, therefore, that arises is what should be the amount which these five workmen are entitled to get for the period of their suspension pending enquiry. Ordinarily, full wages are allowed to a workman in case his suspension is found improper and unjustified. There is, however, no hard and fast rule that he would be entitled to get full wages for the period of suspension. In the instant case, the five workmen remained suspended for a long time, i.e., for about one and half years, and this long period of suspension cannot be held as due to any fault ore latches on the part of their employer. These workmen, for some unavoidable circumstances, remained suspended, and it does not appear that the management deliberately kept them suspended for

this long period with any ulterior motive. In the circumstances, I think it fair and proper that the workmen should be paid half their wages for the period of their suspension. This issue is accordingly disposed of.

The Company is directed to reinstate the five workmen concerned in this case to their previous posts within a month from the date of publication of the award in the "Calcutta Gazette", and also to pay them half their wages for the period from the date of suspension up to the date of their reinstatement in service by the Company. The period of non-employment of these workmen will be treated as special leave with continuity of service.

This is my award.

Dictated and corrected by me. K. P. MUKHERJI,
Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 31-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1412-I.R./KW/IR/10L-84(C)/63.—15th April 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 171-I.R./IR/10L-214(B)/62, dated the 10th January 1963, the industrial dispute between Messrs. Aluminium Corporation of India Ltd., P.O. Jaykay Nagar, district Burdwan, and their workmen represented by Aluminium Mazdoor Union, P.O. Jaykay Nagar, district Burdwan, regarding the issues mentioned the said order, being matters specified in the Third Schedhule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Trbiunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Phelu Ram Bhattacharya and 15 other workmen of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# **ANNEXURE**

In the matter of a complaint under section 33A of the Industrial Disputes Act, 1947, file by one Shri Phelu Ram Bhattacharya and 15 others, c/o Aluminium Mazdoor Union, P.O. Jaykay Nagar, district Burdwan, all employees of Masars. Aluminium Corporation of India I Jaykay Nagar, district Burdwan. (a of 1964 under section 33A.)

BEFORE THE FIFTH INDUSTRIAL IN WEST BENGAL

# Present:

Shri K. P. MOOKERJI, Judge, Fifth Industrial Tribunal

Present for the Company: Shri D. Personnel Officer of the Company.

Present for the workmen: Shri Patit Patit Patit Patit Patit

This complaint which purports to be a section 33A of the Industrial Disputes A has been filed by Phelu Ram Bhattacham others alleging contravention of section 3 Industrial Disputes Act, 1947, by their topposite party Messrs. Aluminium Corpo India Ltd.

The original reference out of which this arisen was made under G.O. No. 171-1.R. 214(B)/62, dated 10th January 1963.

The case of the petitioners, shortly state during the pendency of an industrial between the opposite party Company and imen, the petitioners were refused employme Company, and their services were terminate from 20th November 1963, and thereby i vened the provisions of section 33 of the l Disputes Act, 1947. The action of the Conterminating the services of the petitione were employed in work of permanent nature to be illegal and mala fide, and in violatio principles of natural justice, and the Comprision their services was actuated by for victimising them. The petitioners have for their reinstatement and full compensation period of their forced non-employment.

The application was opposed by the party Company by filing a written stateme case of the Company, shortly stated, is the has been no violation of section 33 of the libisputes. Act, 1947, and the application conceived and not maintainable in law.

The petitioners, it is alleged, were eng temporary hands for casting work in the and Casting Section, and as the work for w petitioners were temporarily appointed continued, they became surplus and, as a services of these workmen were terminal effect from 21st November 1963 by a rotio 20th November 1963. The petitioners were one month's wages in lieu of notice as retrenchment compensation according provisions of the Industrial Disputes Actuary for the Tribunal was required in case of ten of service on account of retrenchment, and termination of services were not on account misconduct, there has been no contrare section 33 of the Industrial Disputes Act, partitioners are not entitled to any raise.

of the petition as appears in para-their petition, is that the opposite party ployment to them and thereby contra-provisions of section 33 of the industrial ct, 1947. It is nowhere sepcifically stated ition as to what particular provision of of the Act has been contravened. It has nded on behalf of the Company that the of services of the petitioners in a case ation-simplicater, and therefore the of section 33(2)(b) of the Act are not it is accordingly contended that the under section 33A is not maintainable ribunal has no jurisdiction to decide it.

succeed in this case, the petitioners that there has been a contravention of of the Industrial Disputes Act, 1947, by e party. If it is found that the action nagement is justified, no relief can be the aggrieved workmen simply because ation of the Act. The petitioners, as m the enrolment forms, Ext. A series, ited for extra job, and under clause vi of ms of services applicable to them, the ad the right to terminate their services y notice under certain conditions. The O.P.W. 1, Bhupal Nandy is that the were employed for a particular job, i.e., of ingots in the Re-melting Section as extra hands. He has further stated services were terminated as casting was i in the Re-melting Section it being oftable to the Company. O.P.W. 2, gh, who is melting-in-charge in the ias stated that the work of casting had itinued in the Re-melting Section since 1963 as it was found uneconomical. He stated that the workmen who were or this particular job in the Re-melting ere retrenched as casting was dis-The evidence of these two witnesses, i unchallenged, clearly proves that the were retrenched on account of disof work for which they were appointed. the position, it is difficult to understand provisions of section 33(2)(b) of the isputes Act is attracted in their case. It case that the petitioners were discharged of any misconduct on their part. As the were not discharged on account of any it was not necessary for the Company to al of the order of discharge from the efore whom the dispute between the d its workmen is pending. The terminaof the petitioners is a mere termination
and not by way of punishment on
any misconduct as contemplated in (b) of the Industrial Disputes Act. The aised on behalf of the Company that the is not maintainable in law as there has travention of section 33 of the Industrial t must, therefore, prevail. I accordingly se petitioners have failed to prove that ten any contravention of section 33 of al Disputes Act by the opposite party, plication is, therefore, not maintainable

lalso the petitioners are not entitled to They put in more than one year's service and for good reasons they were retrenched by the Company. It is suggested that they were retrenched only for the reason that they had incurred the displeasure of the employer by pressing their claim for making them permanent. This contention does not appear to be acceptable. There is evidence to show the circumstances under which the services of the petitioners were terminated. The action of the Company appears to be bona fide, and in view of the fact that the Company offered them alternative appointments which, however, they refused to accept, it cannot be said that the Company was actuated by any desire of victimisation in terminating the services of the petitioners. The notice of termination of services of the petitioners was duly published in the notice board of the Company, and this was also reported to the Labour Commissioner. The petitioners were offered one month's wages in lieu of notice and also retrenchment compensation, according to law. There is thus no lack of bona fides on the part of the Company in terminating the services of the petitioners, and it is not colourable exercise of right by the Company. In the circumstances, the petition fails, and the petitioners are not entitled to any relief in this case.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

> K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 19-3-65.

> By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 13891.R./IR '8L-16(B)/62. 12th April 1965. Whereas under the Government of West Bengal, Labour Department, Order No. 16621.R./IR/8L-16(B) 62, dated the 10th May 1962, the industrial dispute between Messrs. Calcutta Silk Manufacturing Co. Ltd., 23 B. T. Road, P.O. Sukchar, 24-Parganas, and their workmen represented by Calcutta Silk Manufacturing Workers' Union, Sukchar Main Road, P.O. Sukchar, 24-Parganas, regarding the issues mentioned in the said order, being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was eferred to the Seventh Industrial Tribunal for adjudication:

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Gopal Ch. Santra, workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had suspended the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV

of 1947), the Governor is pleased hereby publish the said award as shown in the annexure hereto.

## **ANNEXURE**

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Gopal Chandra Santra, c/o Calcutta Silk Manufacturing Worker's Union, P.O. Sukchar, 24-Parganas, against Messra. The Calcutta Silk Manufacturing Co. Ltd. (Case No. 9 of 1963, under section 33A.)

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL. WEST BENGAL

#### Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

## **AWARD**

This proceeding arises out of an application under section 33A, Industrial Disputes Act, filed by the workman, Shri Gopal Chandra Santra, complaining that the Company vindictively and illegally kept him under suspension by way of punishment for an indefinite period after the domestic enquiry into the charge-sheet issued to him and without making any decision. It is also alleged that the Company did not comply with relevant provisions of section 33, Industrial Disputes Act, though at the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 1662-I.R./IR/8L-16 (B)/62, dated 10th May 1962, were pending.

The Company appeared and submitted its written statement. It denied the allegations made by the concerned workman and supported its action. After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 25th March 1965. But, in the meantime, on 4th March 1965, the Company filed a petition praying for a "no dispute" award along with a letter of the concerned workman to the Company, intimating that instead of keeping the matter pending any further, he was resigning from the Company's service and requesting the Company to accept his resignation. It is stated in the Company's application that after submitting the resignation, the workman had left on taking payment of all his legal dues by settlement.

The Tribunal waited till 25th March 1965, the date already fixed for final hearing of the case, before passing any final order upon the petition. The case was again put up on 25th March 1965. None appeared for the workman to pursue or prosecute his application. In these circumstances, I accept the Company's petition and hold that the workman has resigned from the Company's service and has thereby withdrawn from the dispute covered by the application under section 33A and so there should be a "no dispute" award in the case.

In the result, I make a "no dispute" award in the case.

S. K. RAY, Judge, Seventh Industrial Tribunal. 27-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1390-I.R./IR/8L-16(B)/62.—12th And the Covernment of Well Labour Department, Order No. 1662-181 (B)/62, dated the 10th May 1962, the dispute between Messrs. Calcutta Silk Mac Co. Ltd., 23 B. T. Road, P.O. Sukchar, Mand their workmen represented by Calculated their workmen represent

And whereas during the pendency of probefore the said Industrial Tribunal Stri | Mazumdar, workman of the said pany, made a complaint in writing to the said Tribunal against the said Company aller the said Company had suspended the said concerned in such dispute;

And whereas in exercise of the powers of by section 33A of the Industrial Disputes A (XIV of 1947), the said Industrial Thomas adjudicated upon the said complaint and  $\mathfrak g$  its award to the State Government;

Now, therefore, in pursuance of the prov section 17 of the Industrial Disputes Act, Is of 1947), the Governor is pleased hereby to the said award as shown in the annexure here

#### **ANNEXURE**

In the matter of a complaint under section 33, trial Disputes Act, by Shri Harimay Macolo Calcutta Silk Manufacturing Union, P.O. Sukchar, 24-Parganas, Messrs. The Calcutta Silk Manufactur Ltd. (Case No. 10/63, under section

BEFORE THE SEVENTH INDUSTR TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. RAY, Judge, Seventh Industrial

# **AWARD**

This proceeding arises out of an applicat section 33A, Industrial Disputes Act, by t man, Shri Harimay Mazumder, complaining Company vindictively and illegally kept is suspension by way of punishment for an period after the domestic enquiry into the sheet issued to him and without mak decision. It is also alleged that the Comnot comply with the relevant provisions of 33, Industrial Disputes Act, though at the his suspension by way of punishment, the tion proceedings of another dispute bet Company and its workmen, referred Tribunal by Government Order No. 1662 8L-16(B)/62, dated 10th May 1962, were

The Company appeared and submitted it statement. It denied that the allegations the concerned workman and supported it After necessary preliminary proceedings a adjournments, the case was finally fixed to on 25th March 1965. But, in the meaning March 1965, the Company filed a petition for a "no dispute" award along with a left

sed workman to the Company, intimating that the deping the matter pending any further, s resigning from the Company's service and ting the Company's application that after ting the resignation, the workman has left on payment of all his legal dues by settlement.

Tribunal waited till 25th March 1965, the date fixed for final hearing of the case, before any final order upon the petition. The case gain put up on 25th March 1965. None of for the workman to pursue or prosecute plication. In these circumstances, I accept mpany's petition and hold that the workman igned from the Company's service and has withdrawn from the dispute covered by the ion under section 33A and so there should no dispute" award in the case.

the result, I make a "no dispute" award in the

S. K. RAY, Judge, Seventh Industrial Tribunal. 27-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Sccy.

). 1391-I.R./IR/8L-16(B)/62.—12th April 1965. hereas under the Government of West Bengal, nur Department, Order No. 1662-I.R./IR/8L-)'62, dated the 10th May 1962, the industrial the between Messrs. Calcutta Silk Manufactur-Co. Ltd., 23 B. T. Road, P.O. Sukchar, 24-anas, and their workmen represented by the Silk Manufacturing Workers' Union, har Main Road, P.O. Sukchar, 24-Parganas, and the issue mentioned in the said order, matters specified in the Secand and the Third dules to the Industrial Disputes Act, 1947 (XIV 47), was referred to the Seventh Industrial anal for adjudication;

d whereas during the pendency of proceedings the said Industrial Tribunal Shri Sailendra Das, a workman of the said Company, made plaint in writing to the said Industrial Tribunal it the said Company alleging that the said any had suspended the said workman med in such dispute;

d whereas in exercise of the powers conferred ction 33A of the Industrial Disputes Act, 1947 of 1947), the said Industrial Tribunal has icated upon the said complaint and submitted and to the State Government;

v, therefore, in pursuance of the provisions of a 17 of the Industrial Disputes Act, 1947 (XIV 17), the Governor is pleased hereby to publish id award as shown in the annexure hereto.

# **ANNEXURE**

: matter of a complaint under section 33A, idustrial Disputes Act, by Shri Sailendra Nath as, c/o Calcutta Silk Mfg. Workers' Union,

P.O. Sukchar, 24-Parganas, against Messrs: The Calcutta Silk Mfg. Co. Ltd. (Case No. 14/63 under section 33A.)

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

#### **AWARD**

This proceeding arises out of an application under section 33A, Industrial Disputes Act, by the workman, Shri Sailendra Nath Das, complaining that the Company vindictively and illegally kept him under suspension by way of punishment for an indefinite period after the domestic enquiry into the chargesheet issued to him and without making any decision. It is also alleged that the Company did not comply with the relevant provisions of section 33, Industrial Disputes Act, though at the time of his suepension by way of punishment, the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 1662-I.R./IR/8L-16(B)/62, dated 10th May 1962, were pending.

The Company appeared and submitted its written statement. It denied the allegations made by the concerned workman and supported its action. After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 25th March 1965. But, in the meantime, on 4th March 1965, the Company filed a petition praying for a "no dispute" award along with a letter of the concerned workman to the Company, intimating that instead of keeping the matter pending any further, he was resigning from the Company's service and requesting the Company to accept his resignation. It is stated in the Company's application that after submitting the resignation, the workman has left on taking payment of his legal dues by settlement.

The Tribunal waited till 25th March 1965, the date already fixed for final hearing of the case, before passing any final order upon the petition. The case was again put up on 25th March 1965. None appeared for the workman to pursue or prosecute his application. In these circumstances, I accept the Company's petition and hold that the workman has resigned from the Company's service and has thereby withdrawn from the dispute covered by the application under section 33A and so, there should be a "no dispute" award in the case.

In the result, I make a "no dispute" award in the case.

S.. K. RAY, Judge, Seventh Industrial Tribunal.", ... 27-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy. No. 1392-I.R./IR/8L-16(B)/62.—12th April 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1662-I.R./IR/8L-16(B)/62, dated the 10th May 1962, the industrial dispute between Messrs. Calcutta Silk Manufacturing Co. Ltd., 23 B. T. Road, P.O. Sukchar, 24-Parganas, and their workmen represented by Calcutta Silk Manufacturing Workers' Union, Sukchar Main Road, P.O. Sukchar, 24-Parganas, regarding the issue mentioned in the said order, being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Ram Prosad Singh, workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had suspended the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# **ANNEXURE**

In the matter of a complaint under section 33, Industrial Disputes Act, by Shri Ram Prosad Singh, c/o Calcutta Silk Mfg. Workers' Union, P.O. Sukchar, 24-Parganas, against Messrs. The Calcutta Silk Mfg. Co. Ltd. (Case No. 16/63 under section 33A.)

# BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

# **AWARD**

This proceeding arises out of an application under section 33A, Industrial Disputes Act, by the workman, Shri Ram Prosad Singh, complaining that the

Company vindictively and Illegally kept his suspension by way of punishment for an apperiod after the domestic enquiry into the dishect issued to him and without makes decision. It is also alleged that the Companion to comply with the relevant provisions of a 33, Industrial Disputes Act, though at the his suspension by way of punishment, the adition proceedings of another dispute between Company and its workmen, referred to this It by Government Order No. 1662-I.R./IR/8L-161 dated 10th May 1962, were pending.

The Company appeared and submitted its statement. It denied the allegations made to concerned workman and supported its action necessary preliminary proceedings and some at ments, the case was finally fixed for hearing of March 1965. But, in the meantime, on 4th 1965, the Company filed a petition praying for dispute" award along with a letter of the conworkman to the Company, intimating that to f keeping the matter pending any further, he resigning from the Company's service and registrated in the Company's application that submitting the resignation, the workman has taking payment of all his legal dues by settle

The Tribunal waited till 25th March 196 date already fixed for final hearing of the before passing any final order upon the particle to the passing any final order upon the particle to the the case was again put up on 25th March None appeared for the workman to pun prosecute his application. In these circumstate accept the Company's petition and hold the workman has resigned from the Company's and has already thereby withdrawn from the covered by the application under section 33 so, there should be a "no dispute" award in the

In the result, I make a "no dispute" award case.

Judge, Seventh Industrial Tr 27-3-65.

By order of the Gove S. C. MUKHERJEE, Asst

# Calcutta



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[A 6]

THURSDAY, MAY 27, 1965

**[SAKA 1887** 

# PART IC-Awards by Industrial Tribunais and Consumer Price Index

# **GOVERNMENT OF WEST BENGAL**

# LABOUR DEPARTMENT

## **ORDERS**

1498-J.R. /IR 11L-113(B)/63. — 26th April Whereas under the Government of West Labour Department, Order No. 1705-J.R./-113(B) 63, dated the 2nd May 1964, the ial dispute between Messrs. Karam Chand & Bros. Private Ltd., Thapar House, 25 ne Road, Calcutta-1, and their workmen ned by Karam Chand Thapar & Bros. Ltd. ees Association, 18 Prince Anwar Shah lalcutta-33, regarding the issues mentioned in Lorder, being matters specified in the second e to the Industrial Disputes Act, 1947 (XIV ), was referred for adjudication to the Fourth al Tribunal:

whereas the said Fourth Industrial Tribunal mitted to the State Government its award on Industrial dispute:

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV the Governor is pleased hereby to publish award as shown in the annexure hereto

# **ANNEXURE**

matter of an industrial dispute between ssrs Karam Chand Thapar & Bros. Private . Thapar House, 25 Brabourne Road, cutta-1, and their workmen represented by am Chand Thapar & Bros. Ltd. Employees'

Association, 18 Prince Anwar Shah Lane, Calcutta-33. (G.O. No. 1705-1.R., dated 2nd May 1964.)

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri R BHATTACHARYA, Judge, Fourth Industrial Tribunal.

This reference under section 10 of the Industrial Disputes Act sent by the Government of West Bengal under the Labour Department, Order No. 1705-1.R./IR/11L-113(B) 63, dated 2nd May 1964, arises out of an industrial dispute between Messrs Karam Chand Thapar & Bros. Private Ltd., Thapar House, 25 Brabourne Road, Calcutta-I, and their workmen represented by Karam Chand Thapar & Bros Ltd. Employees' Association, 18 Prince Anwar Shah Lane, Calcutta-33. The issues for adjudication are as follows:

- Whether the workmen employed in the canteen are employees of the Company? To what benefits, if any, are they entitled
- Whether the following workmen employees of the Company? To what benefits, if any, are they entitled?
- (1) Lal Chand Sharma, (2) Byas Moni, (3) Ram Samaj, (4) Shri Niwas Singh, (5) Abdul Sukhur and (6) Abdul Ahmed.
- 3. Is the termination of the services of Narayan Ram and Bhailal justified? To what relief, if any, are they entitled?

The parties duly appeared in this case and submitted their respective written statements. On 23rd September 1964 both the parties submitted a memorandum of settlement with regard to the issue No. 1. No settlement could be arrived at with regard to the remaining issues, and the case has been proceeding for adjudication of those two issues by this Tribunal. 10th May 1965 was fixed for hearing of this case. Today the Company and the Union appear before me and file a memorandum of settlement in respect of issues Nos. 2 and 3. It is submitted by both the sides that an award may be passed on the basis of the memorandum of settlement filed in this case. After hearing the parties I find that the memorandum of settlement filed on 23rd September 1964 and the one filed today are reasonable and fair. The compromise arrived at by the parties regarding the three issues is voluntary and legal. As prayed for by the parties, I pass an award in terms of the memorandum of settlement filed by the parties on 23rd September 1964 and the one filed today which shall form part hereof.

> R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 12-4-65.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

#### MEMORANDUM OF SETTLEMENT

(Filed on 23rd September 1964.)

- 1. Name of parties; Messrs. Karam Chand Thapar & Bros., Private Ltd., "Thapar House", 25 Brabourne Road, Calcutta, and their workmen represented by Karam Chand Thapar & Bros. Ltd. Employees' Association, 25 Ananda Khan Lane, Calcutta-5.
- 2. Representing employers: Shri Madal Lal Pandi, P.A. to the Managing Director, Staff, Labour Welfare and Employment.
- 3. Representing workmen: Shri Anadi Nath Ganguly, Secretary to the Union.
- 4. Short recital of the case: A dispute arose as to whether the workmen employed in canteen are employees of the Company. This was referred to adjudication by Government of West Bengal Order No. 1705-I.R./IR/11L-113(B)/64 of 2nd May 1964 being item No. 1 of the order under reference. An amicable settlement has been reached on the matter under dispute on the following terms:
  - (1) It is agreed that the persons mentioned in Annexure "A" of this agreement would be taken on Company's roll and all excepting the cooks would be given the Company's grade of peons from 1st October 1964. Similarly, the clerks would be taken on Company's roll from the said date and would be given the Company's grade 'A' of the clerks and the Company would be entitled to allot such duties that it may decide in addition to canteen work. The grade of the cooks shall be decided mutually between the parties hereafter and shall be given an increment as in the case of other manual workers of the canteen.

- (2) The employees would be entitled a leave as per Service Rules. In a peculiar nature of their duties, it is casual leave, they would be also to the privilege leave, the number allowed as casual leave. This are leave could be availed only instalment.
- (3) In case of sickness of Bearry, and Masalchis, substitute to the sate the Company, shall be provided by carrying out their duties for the their sickness as per existing present the case this condition is not compare the Company will, however, and matter with the Union before the control of the company of the Company will an action.
- (4) The existing working hours of the shall continue which is as under

Wati

l an

Masalehis, Bearers ... 8 a.m. to 4.30 p.m.

Cook ... 8 a.m. to 3 p.m.

Cook ... 9 a.m. to 4 p.m.

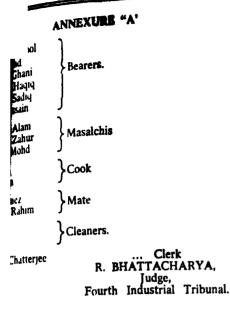
Masalehi and Director's Bearers, 3rd flores.

- (5) The employees would be entitled a member of the Provident Fun; date they are taken on rolls of pany, viz., October 1964. For the of Provident Fund and grateservices would be taken as contained the date they started working canteen.
- (6) The food allowance which is currently allowed to the various categories staff shall stand withdrawn from they are taken on roll of the Excepting the same, all other be privileges shall remain unaffected.
- (7) All the employees would be e medical assistance as per rul Company.
- (8) In respect of other benefits not mentioned shall be as prevale Company.

This would settle all disputes or coregarding persons employed in the call would fully dispose off issue No. I pent the Industrial Tribunal. The parties for the file this Agreement before the Triburequest that an award may be given in the Agreement.

M. L. I P.A. to Managing (Representing the 14-9-6

A. Ganguly,
Secretary,
Karam Chand Thapar & Bros.
Ltd. Employees' Association,
(Representing workmen.)



# MEMORANDUM OF SETTLEMENT

(Filed on 12th April 1965.)

matter of Government of West Bengal, Labour partment, Order No. 1705-1.R./IR/11L-3/B/63.

iame of parties: Messrs. Karam Chand & Bros. Private Ltd., "Thapar House", 25 rne Road, Calcutta, and their workmen nted by Karam Chand Thapar & Bros. Ltd. ees Association, 25 Ananda Khan Lane, 4-5

representing employers: Shri Madan Lal PA to the Managing Director, Staff, Labour and Employment.

tepresenting workmen: Shri Anadi Nath v. Secretary to the Union.

rding issue No. 2 of the order of reference, they agree as hereunder:

Is agreed that Shri Lal Chand Sharma, uni. Ram Samaj, Drivers, and Abdul Hamid, it Mechanic, would be taken on rolls of the W. with effect from 1st April 1965. For sof Provident Fund, gratuity, seniority and iment compensation in the event of any iment only their services would be deemed ontinuous from the date of their empolyment clors of the Company as shown in Annexure 3 would not be entitled to any other benefit fettind prior to 1st April 1965, except Bonus 165 when and if declared by the Company. hri Niwas and Abdul Shakoor have already it services, the Union does not press their id withdraws the same.

he daily working hours for the aforesaid would be from 8-30 a.m. to 6 p.m. They wever, be required to work each day up to for which it is agreed that they would be lump sum allowance of Rs. 50 per month.

They would get only two Sundays off in a month as per existing practice, viz., they should work on one Sunday and enjoy off day on the Sunday following and so on. If the drivers are asked to work beyond 10 p.m., they would be paid overtime on the basis and the rates admissible to other drivers of the Company. In case these drivers are transferred to Company's Office cars or to another job entailing less hours of work, the allowance of Rs. 50 would automatically cease to be available and their working hours will be governed as per agreement, dated 21st May 1962. The working hours and overtime allowances, etc., on cessation of this allowance would be the same as agreed to between the Company and the Association, vide agreement, dated 21st May 1962.

The working hours of Abdul Hamid, Assistant Mechanic, would be from 8 a.m. to 5 p.m. on week days with break for lunch from 1 p.m. to 2 p.m. and on Saturdays from 8 a.m. to 2 p.m.

- 3. The Drivers and Assistant Mechanic shall vacate quarters if any allotted to them and any allowance of whatsoever nature if being paid to them shall stand withdrawn from April 1965.
- 4. The above drivers and the mechanic will be allowed privilege leave, casual leave and sick leave as per existing arrangements of the Company for the subordinate staff, subject to any modification by law. From April 1965, they would be credited with leave as might have fallen due to them for the year 1964. Any leave availed by them in 1964 shall be deducted for the purpose of crediting their leave on 1st April 1965.
- 5. The above employees would be entitled to become members of the Provident Fund from the date they are taken on rolls of the Company. Since their previous service had been taken into consideration for purposes of Provident Fund, the arrears of their contribution shall be recovered in easy instalments as may be agreed between the parties.
- 6. The above employees would be entitled to all the festival holidays under Negotiable Instruments Act observed by the Company excepting half-yearly and vearly closing of banks. For work on such a holiday, they would be entitled to a day's wage extra like other drivers of the Company.
- Regarding issue No. 3 of the order of reference:
  1. It is agreed that Narayan Ram would be taken on Company's permanent rolls as a Driver, with effect from the date of this agreement. The Company shall make an ex-gratia payment equivalent to 21 days' salary last drawn by him in full and final settlement of all his past claims against the Company. His working hours will be as per Agreement, dated 21st May 1962, between the Company and the Association.
- 2. The Assocation does not press the claim of Bhailal and the same shall stand withdrawn.

This Agreement settles all the claims, controversies or dispute of whatsoever nature arising out of in respect of above employees. It is agreed that a copy of this Agreement shall be filed before the

Tribunal before whom the case is pending with a request that an Award may be given in terms of this Agreement. The agreement would be implemented when the award is published in the Gazette.

M. L. Pandit,
P.A. to the Managing Director,
Staff, Labour Welfare and
Employment.
(Representing the Company.)

Anadinath Ganguly,
Secretary,
K. C. T. & Bros. Ltd. Employees'
Association.

(Representing workmen.)
The 12th April 1965.

# Annexure "A" showing the date of employment for the purpose of the Agreement

	Name	Designation	Date of employment 7-4-1964	
1.	Shri Ram Samaj Upadhyaya	Driver		
2.	Shri Byas Muni	,,	28-12-1960	
8.	Shri Lal Chand Sharma	39	27-2-1961	
4.	Shri Abdul Hamid	Aast. Mechanic	9-5-1948	

R. BHATTACHARYA,
Judge,

Fourth Industrial Tribunal.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1506-I.R./IR/10L-88(A)/62.—26th April 1965.
—Whereas under the Government of West Bengal,
Labour Department, Order No. 7/56-I.R./IR/10L232/61, dated the 21st November 1961, read with its
Addendum No. 163-I.R./IR/10L-232/61, dated the
15th January 1962, the industrial dispute between
Messrs. Damodar Enterprises Ltd., Shewnagar, P. O.
Raniganj, district Burdwan, and their workmen represented by Damodar Iron and Steel Workers
Union, Girjapara, P. O. Ranigunj, district Burdwan,
regarding the issues mentioned in the said order,
being matters specified in the Second and the Third
Schedules to the Industrial Disputes Act, 1947 (XIV
of 1947), was referred to the Seventh Industrial
Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Rash Behari Karmakar, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had refused to employ the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the position 17 of the Industrial Disputes Ad h of 1947), the Governor is pleased hereby the said award as shown in the annexure has

# **ANNEXURE**

In the matter of an application under an Industrial Disputes Act, by Shn Rata Karmakar, village and P. O. Ardham trict Bankura, against his employer (Messrs. Damodar Enterprises Ltd., Messrs. Damodar Enterprises Ltd., Messrs. P. O. Ranigan, Burdwan. (Case No. 124 of 1963 under a 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present

Shri S. K. RAY, Judge, Seventh Industral Information of the complainant: Shri Patit Paban Patit For the employer: Shri J. R. Jam, Labour Market Shri J. R. Jam, Labour Market Shri J. R. Jam, Labour Market Shri J. R. Jam, Labour Market Shri J. R. Jam, Labour Market Shri J. R. Jam, Labour Market Shri J. R. Jam, Labour Market Shri J. R. Jam, Labour Market Shri J. R. Jam, Labour Market Shri J. R. Jam, Labour Market Shri J. R. Jam, Labour Market Shri J. R. Jam, Labour Market Shri J. R. Jam, Labour Market Shri Jam, Labour Market Shri J. R. Jam, Labour Shri J. R. Jam, Labour Shri J. R. Jam, Labour Shri J. R. Jam, Labour Shri J. R. Jam, Labour Shri J. R. Jam, Labour

#### **AWARD**

The applicant's petition for withdrawal of the sent application under section 33A, Industral putes Act, with liberty to file a fresh application put up for hearing.

This application was made by Shn Rash Karmakar, a workman under the Company Messrs. Damodar Enterprises Ltd., complains the Company illegally and wrongfully relies employment on or about 17th August 18th the pendency of adjudication proceedings of dispute between the Company and its wreferred to this Tribunal by G. O No 7 dated 21st November 1961, and in contrave the relevant provisions of section 33. Industry putes Act.

Heard Shri Patit Paban Pathak for the and Shri J. R. Jain for the Company

The applicant wants withdrawal of the apport on the ground of some formal defect there lain appearing on behalf of the Compa opposes the application for withdrawal. In the facts stated in the application, I allow the cant's prayer. The withdrawal is permit to file a fresh application. If not legally barred.

This is my award.

S. K. RAY. Judge, Seventh Industrial 20-4-65

S. C. MUKHERJEE.

LR/IR/IIL-345/64.—27th April 1965.—
the Government of West Bengal,
untern. Order No. 6098-I.R./IR/IILthe 7th November 1964, the industrial
in Messra. Darpara Cinema, 84 CornCakutta-4, and their workmen repretal Motion Pictuse Employees' Union,
mila Street. Calcutta-13, regarding the
boned in the said order being a matter
the second schedule to the Industrial
1947 (XIV of 1947), was referred for
to the second Industrial Tribunal;

the said second Industrial Tribunal d to the State Government its award on lustral dispute;

elore, in pursuance of the provisions of the Industrial Disputes Act, 1947 (XIV Governor is pleased hereby to publish paid as shown in the annexure hereto.

#### ANNEXURE

atter of an industrial dispute between Durpana Cinema, 84 Cornwallish Street, 4, and their workmen represented by fotion Picture Employees' Union, 126A by Street, Calcutta-13. (Case No. of 1964.)

ORF THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

BHATTACHARYA, Judge, Second Industrial Tribunal.

#### Appearances:

unpany Shri S. Sen, Advocate.

ion Shn S. R. Ghosh, Advocate.

bremment of West Bengal, Labour Departs in order No. 6098-I.R./IR/11L-345/64, cutta, the 7th November 1964, referred an dispute between Messrs. Darpana Cinema workmen represented by Bengal Motion imployees Union for adjudication regarding contained in the order of reference.

#### issue

er the termination of employment of Shri kshman Mah is justified? To what relief, if the entitled?

a reference under section 10 of the Indusputes Act. Shri Ram Lakhan Mali was a working in Messrs. Darpana Cinema and ce had been terminated by the Company.

Appointed on 1st March 1962. His case in a statement is that Bengal Motion Pictures in Union is a general Union of Cinema and it claims to represent the case of althan Mali. Ram Lakhan Mali was not a statutory minimum wages and provident these which are available to him. He wrote has to the Company on 13th January 1964 against the Company's denial of those this action of the workman outraged the

Company and the workman was served with three chargesheets, dated 27th January 1964, 5th February 1964 and 11th February 1964, on false and pretentious ground. The workman was refused opportunities of self-defence. No proper enquiry was held and ultimately by a letter, dated 19th March 1964, his service was terminated. Conciliation attempts proved unsuccessful and the matter had accordingly been referred to the Tribunal.

The Company answered the written statement of the Union by contending that the Bengal Motion Picture Employees' Union which is a general Union has no right to represent the case of this workman. The dispute raised by the workman is an individual dispute and not an industrial dispute as it has not been espoused by any authorised Union of the Company. It is admitted that Ram Lakhan joined the service of the Company as a gate-keeper on 1st March 1962. The Company however denies that the two letters addressed by him outraged it.

On 26th January 1964 at 7 p.m. the projector machine of the Cinema house went out of order. At that time Ram Lakhan Mali was found shouting in the hall instead of restoring order in the house. That is the subject of the chargesheet given to him on 27th January 1964.

Again on 5th February 1964 he absented himself from duties without any previous permission and the work of the cinema was severely dislocated. This is a misconduct for which the workman was charge-sheeted

On 9th February 1964 he again absented without permission from the auditorium for some time which is a sub-matter of the chargesheet, dated 11th February 1964. There had been enquiry after explanations were submitted by the workman. The workman was directed to appear at the enquiry but he preferred not to appear at the enquiry in spite of previous intimation. The enquiry was proceeded with ex-parte. The three charges were found proved and the management took a decision to dismiss the workman from service which was done by the latter, dated 19th March 1964.

Besides the issue framed in the order of reference another point falls to be decided, namely, whether it is an individual dispute of Ram Lakhan Mali or it is an industrial dispute. Unless it is an industrial dispute the Tribunal will have no jurisdiction to decide the issue under reference. Bengal Motion Pictures Employees' Union is representing the workman of Messrs. Darpana Cinema in this reference. The onus is upon the Union to prove that the termination of service of Ram Lakhan Mali is supported by other workmen of Darpana Cinema. Admittedly there is no Union of workers of Darpana Cinema as an industrial unit. The Union, namely, Bengal Motion Picture Employees' Union seeks to represent the workman of Darpana Cinema. The law in this respect has been Ind down as follows: The instant case is of a general Union taking up the cause of an individual of a particular industrial unit. In such case the general union must prove by a resolution or by any other eans that a substantial number of workman of thi Company espoused the cause of the workman named in the order of reference and the general Union or its Secretary was authorised to take up the dispute. In this connection, I may refer to

the two decisions of the Calcutta High Court reported in 1963 L.L.J. 1 page 163 and 1962 L.L.J. II page 93. In the first case, it has been laid down that the real test for transforming an individual dispute to an industrial dispute is whether the stranger Union, as in the present case, has the backing, sympathy or collaboration of the majority or a large section of the workmen employed in the particular industry, and such workmen feel themselves concerned in the dispute. It has further been held that if a stranger Union takes up the cause of an individual workman, the onus is on the Union to prove that it has the backing, sympathy and collaboration of a substantial number of workmen employed in the industry. In the 1962 L.L.J. case referred to above, it has been observed that from the mere fact that a general Union, at whose instance the individual dispute concerning an individual workman is referred for adjudication, has on its rolls a few of the workmen in the establishment as its members, it cannot be assumed that the individual dispute was converted into a collective dispute. In such a case not only should it be proved that the workmen, who are members of the general Union, form a substantial or considerable section of the workmen of the particular concern, but also that in order to vest the dispute with the character of an industrial dispute those members participated in or acted together and arrived at an understanding either by a resolution or by other means and collectively supported on the date of the reference the demand or the cause of an individual dispute.

Now I will turn to the facts of the case and the evidence before me. The only witness examined by the Union is P.W.1. Shri Ram Lakhun Mali himself. He stated that he is a member of Bengal Motion Picture Employees' Union. There is no evidence that any other workmen of this Company is a member of the said Union. In his evidence Ram Lakhan Mali stated that there are four or five other workers of this Company who are members of that Union but he did not name them on the plea that they would be victimised. I cannot rely upon his uncorroborated oral testimony in the absence of any record of the Bengal Motion Picture Employees' Union showing the strength of membership of that Union from this industrial unit. Not to speak of records, not even a single office bearer of that Union is coming forward to say that any worker of this industrial unit is a member of that general Union. Moreover there is no evidence whatsoever to prove that any other workman of this industrial namely, Messrs. Darpana Cinema is sympathizing or bucking the cause of this workman. Unless other workmen of this industrial unit feel themselves concerned in this dispute and their sympathy, collaboration and backing are proved by some evidence, the individual dispute of Ram Lakhan Mali cannot assume the character of an industrial dispute. view of the authorities quoted above and in absence of any evidence on the side of the Union to prove that any workman besides the dismissed workman of this industrial unit is supporting the cause of dismissed workman. I am unable to hold that it is an industrial dispute.

That being the view taken by me, the Tribunal has no jurisdiction to decide the reference and as such I am not entering into the merits of the case.

This is my award.

Taken at my dictation and corrected is

A. P. BHATTAHARYA, Judge

A. P. BHATTAG Judge, Second Indust 8-44

> By order of the S C. MUK! Asst. !

No. 1526-I.R./IR/13L-11/64.—27th And Whereas under the Government of Wag Labour Department, Order No. 66161, 19/59, dated the 1st December 1959, the dispute between Messrs. Annula Base Private Ltd., 6 Sooterkin Street, Calcuttaworkmen represented by the Ananda Base than Standard, Desh Employees' Union, kamal Sen Lane, Calcutta-7, regarding a mentioned in the said Order being a mane in the second schedule to the Industrial Del 1947 (XIV of 1947), was referred for adult the Second Labour Court:

And whereas the said Second Labour I submitted to the State Government its am said industrial dispute;

Now, therefore, in pursuance of the protection 17 of the Industrial Disputes Ac. 18 of 1947), the Governor is pleased heads of the said award as shown in the annexure to

### **ANNEXURE**

In the matter of an industrial dispute to between Messrs. Ananda Bazar Partial Ltd.. 6 Sootarkin Street, Calcutta-l. workmen represented by the Anasia. Hindusthan Standard, Desh Emplored. 26 Ramkamal Sen Lane, Calcutta-No. VIII-C-318/59.)

BEFORE THE SECOND LABOUR COOL
WEST BENGAL

#### Present:

Shri G. C. CHATTERJEE, Judge. Second M. Court.

#### Appearances:

For the Union: Shri S. K. Acharyva, Common Shri Manash Nath Roy, Advocate.

For the Company: Shri S. Sen. Advocate.

# AWARD

The moot point which arises for decising asset is whether and how far an employed designation a Manager of a particular deperforming however mostly clerical type and drawing more than Rs. 500 per more

as a workman within the meaning and ition of the expression as used in section 2 of industrial Disputes Act, 1947.

e point arose in this way. One Shri Prafulla ar Gupta, the aggrieved party in the instant case. in employee of the other party Company namely da Bazar Patrika (Private) Ltd. He was also ming the post of the President of that Com-Employees Union. As an employee of the and as a Manager of the Provident Fund an of the Company his allotted duty was to o the like things. He was drawing Rs. 532 per th. Now for some time in the past quarrels going on between the Company and its work-On or about 7th March 1957 in course of a rute settlement it was agreed on all hands that sorth retiral age for all employees of the Comwould be 55 years. On 24th August 1959 the pany in utter violation of the terms of the said the agreement served a notice upon Shri full kumai Gupta requiring him to active on and n 1st September 1959 on the absurd plea that he b: that time completed 25 years service. There owever no such rule in the Standing Order of the many by which an employee can be forced to e so untimely and abruptly. The said letter was ed and served upon Shri Prafulla Kumar Gupta ider to punish and to do him harm, he being sected with various trade union activities to the nudice of the Company.

As against the aforesaid case of Shri Prafulla mar Gupta the case of the Company as made out one me during hearing at the trial is simply this t Shr: Prafulla Kumar Gupta being excluded from category of workman is not entitled to any relief assoever under the provision of the Industrial putes. Act. The further case of the Company of was not pressed before me but which is found mberated in the written statement of the Company that the Company acted bona fide 11 the iter of effecting the retirement of the Manager 1 Prafulla Kumar Gupta in consonance with the sand Standing Order of the Company.

he aforesaid dispute between the parties was ned to this Court for adjudication by the eriment of West Bengal by its Order of rence No. 6616-I.R./IR/13L-19/59, dated 1st imber 1959. To be more precise and specific rquired to decide the following issue:

the Company justified in retiring Shri Prafulla Gupta? If not, what relief is he entitled to?

The learned Advocate appearing for the Company of confined his argument to a very short point mely that Shri Prafulla Kuumar Gupta is not a rekman in the strict sense of the terms adding very ideally at the same time that if he is adjudged to a workman by this Court then he should be given the reliefs he has asked for. On the other hand learned Counsel for the Union Shri S. K. harvya contends and agrees that if his client is adjudicated upon to be a workman within the aning of the definition of the words as used in tion 2 of the Act then his elient is not entitled any relief whatsoever in this case. In view of all the respective contentions of the learned Lawers

of the parties I shall mainly endeavour to decide the question with reference to the facts and circumstances and the materials placed on record before me. The contention of the learned Advocate appearing for the Company is very short and at the same time very attractive. Put in syllogistic form it stands as follows:

None but a workman can get such relief as reinstatement, etc., under the provisions of the Industrial Disputes Act. Shri Prafulla Kumar Gupta is not a workman. Therefore, he is not entitled to any relief.

The conclusion arrived at by the learned Lawver appears to me to be fallacious because the premises namely that Shri Prafulla Kumar Gupta is not a workman is an unwarranted assumption. definition of the term workman even in respect of its amended and extended meaning (vide the amendment took effect in the year 1956) clearly shows that employees who are mainly confined to managerial or adm nastrative functions or supervisors drawing sums in excess of Rs. 500 are normally excluded from the category. The learned lawyer for the Company warrs me to believe that as Shri Prafulla Kumar Gupta was by designation the then Manager of the Provident Fund Section of the Company doing mostly managerial or supervisory works at that time and that as his pay at that relevant time was more than Rs. 500, he could by no means be included within the category of workman as used in the Industrial Disputes Act. I have already characterised Mr. Sen's argument as very attractive because I find that to accede to his proposition of law is to dispose of the case at once by simply observing that the instant reference is incompetent. Such a bird's eye view of the matter however does not for obvious reason satisfy myself. A careful scrutiny of the facts and circumstances of the case reveal to me a very different picture of the whole case, such that I cannot but pronounce that the employee Shri Prafulla Kumar Gupta was wronged by the Company.

True, Shri Prafulla Kumar Gupta was by designation the Manager of the Provident Fund Section of the Company but the question arises what was the real nature of his works and duties. The best documentary evidence to disclose that is constituted by Ext. 2 and the letter Ext. 7(a). Exhibit 2 states that the "Manager shall be such person as the trustees may from time to time appoint and in whom the management including the keeping of account or the firms hall subject to the general supervision and control of the trustees be vested." The letter of the Company Ext. 7(a), dated 11th December 1956, containing the direction of the Company regarding the established duties of Shri Prafulla Kumar Gupta as the Manager of the Department. The letter states "You shall keep accounts of the fund and perform ail the routine duties of the Manager according to the rules and regulation. In all matters you should act strictly according to the relevant decision of the Trustees." The Company's letters [vide Ext. 7(a) (O A.), dated 25th March 1958, Exts. D. D-61 read with other materials placed on record abundantly make it clear that Shri Prafulla Kumar Gupta was appointed in the post of the Manager because he was the person who had some previous knowledge with accounting works. As Manager, it does not appear that it was for him to pass orders and for others to

obey. The materials on record show that he was mainby preoccupied with the Cash Book, Bank Sia ement, the Minute Books, the Deficit Account, the original statement of account, the general ledger, contributory ledger, the minute ledger, the supplementary Cash Books statement of account and the like things. It is true that Shri Prafulla Kumar Gupta had then a few clerks under him but that fact by itself does not necessarily mean and imply that he had some organising functions to do. The leave application Ext. A series make it clear that Shri Prafulla Kumar Gupta was not even empowered to grant leave application of his subordinates. His work was only to forward the application to the authority concerned. What I gather from the materials on record is that tar from dictating jobs to his clerks Shri Gupta was himself entirely preoccupied with clerical jobs so much so that he had no time and opportunity whatsoever to dictate and to use his own discretion in the matters of principles and policies of the department concerned. It is significant to note that the Company has not filed a scrap of paper to show that even on a single occasion Shri Gupta was seen using his discretion in the matter of executing particular policies or line of action.

It is because of the aforesaid nature of the works entrusted to Shri Gupta that he was all along being recognised as a clerk by the outside world and even by his own employer. The materials on record (vide Ext. D13) show that Shri Gupta was appointed as a member of the Works Committee from amongst the workers of the Company. Had he not been a worker he would never have been so selected by the Company in that respect. The Company having acted so and having itself treated Shri Gupta in that fashion cannot now turn round and say that Shri Gupta was never a worker. In the result, it must be held with utmost conviction that Shri Gupta was for all practical purposes a worker of the Company concerned.

I have already made it clear before that Shri Sen appearing for the Company does not object to my granting reliefs to the worker provided of course this Court finds that Shri Prafulla Kumar Gupta is one of the workmen by definition. Shri Prafulla Kumar Gupta it appears has urged for reinstatement and the natural reliefs connected therewith. The dismissal of Shri Gupta the concerned workman is therefore held by me to be illegal and unjustified. As to the reliefs to be granted to the workman he must get the normal relief of reinstatement with some back wages. As to the quantum of back wages I would allow 50 per cent. of the same having regard to the

overall facts and circumstances particularly the pendency of this case. The Company is according to the concerned workman reporting for duty within 15 days from the cation of the award and to pay 50 per cent back wages at the rate last drawn within a from his reporting for duty.

Dictated and corrected by me.

G. C. CHATTERJEE, Judge.

G. C. CHATTERJEE, ju Second Labour Court, West in 15-4-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Sec.

No. 1508-I.R./IR/11L-287/63.—26th April 1966. Whereas under the Government of West Read Labour Department, Order No. 3540-I.R IR 18. 287/63, dated the 23rd August 1963. the industrial dispute between Messrs. Macfarlane & Co Lu. I Radhanath Chowdhury Road, Calcutta-15 (Registered Office at 14 Radhabazar Lane. Calcutta-18 their workmen represented by Macfarlane Company Workers' Union. 26/8 Dum Dum Road. Calcutta-18 are a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), and referred to the Third Industrial Tribunal for application;

And whereas during the pendency of proceeding before the said Industrial Tribunal Shri Hafzuth a workman of the said Company, made a complete writing to the said Industrial Tribunal against the said Company alleging that the said Company is suspended the said workman concerned in such the pute;

And whereas in exercise of the powers content by section 33A of the Industrial Disputes Act. 184 (XIV of 1947), the said Industrial Tribunal adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provision section 17 of the Industrial Disputes Act. 1947 [XII] of 1947), the Governor is pleased hereby to public the said award as shown in the annexure hereo.

#### **ANNEXURE**

In the matter of a complaint under section 33.4 the Industrial Disputes Act, 1947, filed by Si Hafizuddin, Driver, against Messrs. Madalast

id. 18 Radhanath Chowdhury Road, 15. in connection with Government io 3540-1.R./IR/11L-287/63, dated 23rd

# IE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present

MANDAL, Judge. Third Industrial Tribunal.

, Case No. 108 of 1964 under section the Industrial Disputes Act.

Jin, Driver, 1 Joy Bhattacharya Lane, 3-Complainant

#### Versus

cfarlane & Co. Ltd., 18 Radhanath ny Road. Calcutta-15--Opposite party.

kman: Complainant: Shri Panchanan arn, President of the Union.

npany Opposite party: Shri N. Khaiwcate, with Shri N. C. Shah, Advocate K. Khaitan & Co., Solicitors.

#### **AWARD**

a complaint under section 33A of the Disputes Act filed by a workman Shri against his employer Messrs. Macfarlane alleging contravention of the provisions of the Industrial Disputes Act, 1947.

case of the applicant is that he was a mployee of the Company but the Sales the Company having made some allegahim the management placed him under nd charged him for rude behaviour, that y's standing order does not provide for athout wages but the Company has controvision and that the said order of all passed during the pendency of a prove this Tribunal. Hence the prayer is used the order of suspension, and giving to the workman.

pany resisted the complaint of the working a written statement in which it has illeged contravention of the provisions of of the Industrial Disputes Act. It has itended that the applicant was charge-3rd March 1964. He submitted explanated March 1964. As it was found unsatise was an order of a domestic enquiry. If the enquiry was notified but the coming raised objection another officer Shri da was appointed to hold the enquiry it the request of a representative of the the enquiry was postponed. So, the is not to be blamed for the prolonged

t was heard at length. Both parties everal witnesses and advanced arguments after the conclusion of the hearing of the arties expressed a common desire to settle up the dispute amicably and accordingly requested the tribunal not to make any award. At the desire of the parties the award was reserved for 10 days. In the meantime they effected settlement on certain terms embodied in the joint petition of compromise signed by the complainant himself and also the representatives of the parties and presented before this Tribunal on 8th April 1965. I have perused and considered the terms of settlement which appear to be fair and reasonable. So, I accept them and make an award on compromise in terms thereof which do form part of the compromise award as annexure thereto.

Dictated and corrected by me,

J. N. MANDAL.
Judge.

JITENDRA NATH MANDAL, Judge. Third Industrial Tribunal. 12-4-65.

#### **ANNEXURE**

# BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Case No 108 of 1964 under section 33A.

In the matter of an application under section 33A of the Industrial Disputes Act

#### And

In the matter of Sree Hafizuddin (Driver), 1 Joy Bhattacharya Lane, Calcutta-3 Complainant

#### Versus

Messrs Macfarlane & Co Ltd., 18 Radhanath Chowdhury Road, Calcutta-15 Opposite Party.

#### And

In the matter of Government of West Bengal, Labour Department, Order of Reference No. 3540-1.R./ 1R/11L-287/63, dated 23rd August 1963

#### Between

Messrs. Macfarlane & Co. Ltd.

#### And

Their workmen represented by Macfarlanc & Co., Workers' Union, 26/B Dum Dum Road, Calcutta-2

The humble joint petition on behalf of Messrs. Macfarlane & Co. Ltd. and Shri Hafizuddin represented by the Macfarlane & Co. Workers' Union, the parties abovenamed most respectfully Sheweth—

- 1. That the dispute has been amicably settled between the Company and the complainant herein on the following terms and conditions:
  - (a) That on payment of Rs. 900 (rupees nine hundred) only by the Company to the complainant, the complainant hereby agrees to have his application disposed of in terms of the compromise petition filed herein.

- (b) That the complainant on payment of the said sum of Rs. 900 (rupees nine hundred) only will have no claim whatsoever either in respect of his salary or wages or lien on the services with the Company.
- (c) That the complainant's services would deem to have been terminated on the 3rd March 1964.
- (d) That the complainant will be entitled to claim the Provident Fund standing to his credit as per rules thereof.
- 2. As aforesaid the Company has this day paid Rs. 900 (rupees nine hundred) only in cash to Shri Hafizuddin in full and final settlement of all his claims against the Company including reinstatement.
  - 3. Each party will pay and bear his own costs.

In the circumstances stated hereinabove it is respectfully submitted that this learned Tribunal may be graciously pleased to pass an award in terms of the compromise petition and the said terms of the compromise petition may be incorporated in the Award of this learned Tribunal.

And your petitioner as in duty bound shall ever pray.

Hafizuddin, Com-

plainant (Hafizuddin)
in Urdu.
For the Macfarlane &
Co. Workers' Union.
Panchanan Bhattacharya
(Panchanan Bhattacharya)
President
For Macfarlane & Co.
Ltd.
B. P. Mukherjec,
Administrative Officer.
Counsel for the Company.
N. C. Shah.
Advocate.

Dated this 8th day of April 1965.

J. N. MANDAL, Judge, Third Industrial Tribunal. 12-4-65.

> By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1527-I.R./IR/10L-51(A)/62.—27th April 1965. Whereas under the Government of West Bengal, Labour Department, Order No. 1173-I.R./IR/10L-51(A)/62, dated 5th April 1962, read with its Addendum No. 3268-I.R./IR/10L-51(A)/62, dated 18th July 1962, the industrial dispute between Messrs. Orient General Industries Ltd., 111/1 Barrackpore Trunk Road, Calcutta-35, and 6 Ghore Bibi Lane, Calcutta (Head Office at 14 Radha Bazar Lane, Calcutta-1), and their workmen represented by Orient Fan Mazdoor Union, 139 Narkeldanga Main Road, Calcutta, regarding the issues mentioned in the said Order, being matters specified in the

Second and Third Schedules to the putes Act, 1947 (XIV of 1947), was Seventh Industrial Tribunal for adjut

And whereas durnig the pendency before the said Industrial Tribuna under section 33A of the industrial 1947 (XIV of 1947), was filed before said Company by Shri Kshi ish Cheworkman of the said Company, all said Company had discharged the concerned in such dispute;

And whereas in pursuance of the West Bengal Labour Department N 1916-1.R./IR/3A-1/58, dated 13th a said complaint was transferred by the Industrial Tribunal to the Second constituted under notification No 17 1/58, dated 26th April 1958, for adjuctions of the Second Constituted under notification No 17 1/58, dated 26th April 1958, for adjuctions of the West Second Constituted under notification No 17 1/58, dated 26th April 1958, for adjuctions of the West Second Constitution

And whereas the said Second Lat adjudicated upon the said complaint its award to the State Government:

Now, therefore, in pursuance of the section 17 of the Industrial Disput (XIV of 1947), the Governor is purpublish the said award as shown in hereto.

#### **ANNEXURE**

In the matter of an application unde of the Industrial Disputes Act, Shri Kshitish Chandra Saha of I. Lane, P.O. Belaghata, Calcuttatiof Messrs. Orient General I. (Factory No. 2), 111/1 Barrackpor Calcutta-35, in connection with (I.R./IR/10L-51(A)/62, dated the Case No. 41/62 under section 3.

BEFORE THE SECOND LABOUR
WEST BENGAL

#### Present:

Shri G. C. CHATTERJEE, Judge, Se Court

For the Company: Shri S. Bose, Lat For the Workman: Shri Parimal Advocate.

#### AWARD

This is an application under section and the section of the sufficient of the suffic

ham harm inasmuch as an industrial dispute the pending between the Company and its sen in the Court of the Judge, Seventh Induser in the Court of the present application to rement of the applicant forthwith with full-ages and compensation.

application has been opposed by the Company, ampany's case, in short, is that there was no ide whatsoever on the Company's side in the of effecting the termination of service of the concerned, the worker having absented h.m. a long time without the leave of the Company's further case is that the termin was effected in consonance with the S'andiders of the Company. As according to the ny, it was a case of discharge simplisiter, the application is misconceived and hence not inable in law.

buts for my determination in this proceeding accordingly be whether the inst int application maintainable and if so whether the worker is filed to the relief he has prayed for.

is agreed on both sides that the instant applicamay be condemned as bad in law, provided this
rt holds that in the facts and circumstances of
case, the termination of Shri Kshitish Chandra
ta was solely a case of discharge simpliciter. In
the words, if it is held by this court that the
mination of service of Shri Kshitish Chandra
ta was effected because of his long continued
ence without leave in accordance with the StandOrders of the Company, and if it is further
d that in effecting the termination of the service,
Company acted quite bona fide in consonance
the rules and regulations, then the application
ler section 33A of the Industrial Disputes Act
st be denounced as bad in law.

he learned lawyer for the applicant has argued ore me by saying that the mala fide of the Comy can be readily inferred from the fact that an istrial dispue between the Company and its kmen was then pending in the Seventh industrial unal and that therefore the termination of serwas intended and inflicted by way of punisht. To put it syllogistically, the argument of learned lawyer stands thus:

An industrial dispute covered by Order No. 1173-I.R., dated 5th April 1962, was pending at the relevant time between the Company and its workers. At that critical juncture. Shri Kshitish Chandra Saha, one of the workmen, took long leave. And therefore, he was punished by the Company by way of dismissal.

The conclusion arrived at by the learned lawyer, my judgment, does not readily follow from the mises aforesaid. If the learned lawyer's argumat is accepted and acted upon, then it would low that all applications under section 33A of Industrial Disputes Act must be allowed in our of the worker, inasmuch as, all these applicant are as a matter of course filed during the dency of an industrial dispute between the self-are parties. I have perused the materials on ord carefully. There is not an iota of evidence

4.

parole or documentary to prove that the worker concerned was a labour leader or that he had ever incurred the displeasure of the Company by his having performed some activities against the interest of the Company. Nor there is any evidence on record to show that he ever displeased his superiors for some reason or other. The only reason for the Company's action which I have gathered from the materials on record is that the worker was unfortunate enough to have indulged in a very long and continued absence without leave may be on medical ground. The strange quantum of his absence will be at once clear from the table which I give below for the sake of clarity:

September 1961—15 days.
October 1961—12 days.
November 1961—14 days.
December 1961—the entire month.
January 1962—21 days.
February 1962—17 days.
March 1963—the entire month.
April 1962—26 days.

I have gathered the aforesaid table from the materials on record, especially from the contents of the Attendance Register and the document, Ext. F, on record. It is crystal clear from the contents of the aforesaid table that the applicant was indulging in too much leave, such that no business concern can withstand usually and ordinarily. It is the admitted evidence of the applicant on record that this leave enjoyed by him was an unauthorised one, meaning thereby that the same was never sanctioned by the Company. The learned lawyer appearing for the applicant has pleaded for his client strongly by adding that it was an unfortunate incident that his client was the victim of the disease known as peptic ulcer. I appreciate this point, but I cannot forget the hard fact that the leave which he enjoyed in toto was something very strange and unusual. The undersirable fate of the applicant need not sidetrack the main issue in this case. In the industrial world, the interest of the worker as also of the business concern must be seen at large side by side. The Standing Orders of the Company (vide Ext. I) enacts that no workman is authorised to absent himself for more than 10 calendar days at a stretch without permission of the Company and that, if he does so, he shall be deemed to have left the service of the Company of his own accord. In the instant case, as I have already made it clear, the worker was making himself scarce for months together. From his petitions and meidcal certificates (vide Exts. C and D, etc.), it is quite clear that the worker was acting most carelessly in the matter of his asking for leave for an indefinite period. His doctor also was leave for an indefinite period. Such things cannot be permitted by any responsible and prudent conccrn. Viewed from a purely subjective standpoint, the action of the Company in the matter of termination of a poor workman may appear to be somewhat cruel and high-handed, but looked at from a wider and comprehensive angle of vision, that action of the Company can only be termed as just, proper and legal. Just imagine the case of the most frequent and capricious absence of the majority of workers of a particular Company. The least economic productivity and the consequential highest industrial unrest is sure to distinguish such a Company from its species.

. . . .

It is contended before me that the worker was punished without the Company's holding a domestic enquiry in the matter. This contention also does not hold good because it is an established law nowadays that where the discharge simpliciter is in accordance with the Standing Orders of the Company, no rules of natural justice can be said to have been violated for not framing charge-sheet or holding an enquiry (vide Burn Company's case as reported in 1957 Supremc Court, page 38). The relevant Standing Orders applicable in the instant case is adumberated in section C at page 4 of the Book (vide I). The worker's application, in view of what has been stated so long, must, therefore, be and is hereby disallowed on contest.

This is my award.

Dictated and corrected by me.

G. C. CHATTERJEE, Judge.

G. C. CHATTERJEE, Judge, Second Labour Court. 15-4-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1547-J.R./IR. IIL-342/62. 29th April 1965. Whereas under the Government of West Bengal, Labur Department, Order No. 1958-J.R./IR/IIL-342/62, dated the 15th May 1963, the industrial dispute between Messrs. Nepal Chandra Haluikar, 16 and 18 Vivek manda Road, Calcutta-7, and their workmen represented by Nepal Chandra Haluikar Employees' Union, 3 Mohanial Street, Calcutta-4, regarding the issue mentioned in the said order being a metter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal:

And whereas the said Second Industrial Fribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs Nepal Chandra Haluikar, 16 and 18 Vivekananda Road, Calcutta-7, and their workmen, represented by Nepal Chandra Haluikar

Employees' Union, 3 Mohanlal Street, cutta-4. (Case No. VIII-102 of 63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri A. P. BHATTACHERJEE, Judge, Second Industrial Tribunal

#### Appearances:

For the Union: Shri K. P. Mukherjee, Course For the Union: Shri Sunil Dhar, Advocate

The Government of West Bengal, Labour Dennent, by its order No. 1958-I.R., IR, III. 111, dated Calcutta, the 15th May 1963, referred industrial dispute between Messrs. Nepal Chamber Haluikar and their workmen represented by the Chandra Haluikar Employees' Union for ideal tion regarding the issue contained in the order reference.

#### Issue

Is the termination of service of the world mentioned in the enclosed list justified? Jo  $\chi$  relici, it any, are they entitled?

#### Name of workmen

(1) Nepal Chandra Dey, (2) Sanatal Cha Patra, (3) Sarat Ch. Patra, (4) Deb Nar, Dawa, (5) Haradhan Ghora, (6) San Ghosh, (7) Kalipada Das, (8) Motilal (c) (9) Nathram Routh, (10) Deb San Mondal, (11) Jogendra Nath Dutta, Aswani Kumar Santra, (13) Sanka Gupta, (14) Paritosh Patra, (15) Bhut Kar, (16) Sahadeb Nandy, (17) Dhira Nath Das, (18) Rajeswar Kahar, (19) Krishna Banerjee, (20) Ram Asru Hat (21) Debnarayan Kahar, (22) Sakt Ghosh, (23) Anath Nath Ghosh, (24) Ram Kahar, (25) Biswanath Paul, Panchkari Ghosh, (27) Dhirendra Ghosh (28) Jitendra Nath Ghosh, Subol Chandra Dholey, (30) Bal Prosad, (31) Krista Ch. Bhandary, Meghan Shaw, (33) Rameswar Ahr. Panchanan Shaw, (35) Ganesh Ch. G (36) Anil Kumar Dey, (37) Tarak Shaw, (38) Bibhuti Bhusan Paul, Sreedhar Halder.

This is a reference under section 10 of the Ir trial Disputes Act, Messrs. Nepal Chandra Hali used to manufacture and sell sweets at pre Nos. 16 and 18 Vivekananda Road and for purpose used to employ workmen. On 29th 1963 the services of 39 workmen named in the cof reference were terminated.

The workmen in their written statement all that the Company is a top ranking sweet dealer in Calcutta. The workmen were le entitled and were paid wages for 9½ days account to the overtime schedule of Shops and Estatements Act for some time. The Company red

wages to 81 days for 7 days' w ork workers were members of the Union hepal Chandra Haluikar Employees Nepal Change of the Union outraged the on 29th March 1963 in the morning orkmen demanded their earned wages mers of the firm they were turned out dismissed Fifty-two workmen were the Company and subsequently some lmmediately after the of the service of the workmen the aployed new hands for manufacture of ell as table service. On 2nd April 1963 n went to join their duties but they out An industrial dispute was raised arch 1963 and there had been attempts on Dismissal of the workmen was it was in flagrant violation of the pro-lection 25F of the Industrial Disputes n.hment compensation was not paid Company professed to have retrenched on The Company as a matter of fact on manufacture of sweets as before at in Street as well as other places. The inployed new hands at their place of 16 and 18 Vivekananda Road. The 39 workmen named in the order of ch. a terised as illegal and wrongful.

statement pany filed written thus l'ust of all Nepal Chandra Haluices Union is not a bona fide Trade President Shri S. K. Bhattacherjee was Adviser of the Company and ne was sident of the Union which is illegal and The Union accordingly has no right of on The dispute which is raised is an dispute and not an industrial dispute. inv effected complete closure of the ng part which resulted in the terminance The Company's action in terminatace of 39 workmen is not mala fide. The losed down the manufacturing departwas uneconomical and also closed down ervice department so that the eirenchworkmen became necessary. The re was effected and the Company intimated dosure of the business on 27th March Company decided to close down the the manufacturing department and the department on 27th March 1963. The April April Company offered the legal dues of the 27th March 1963. The Company also ted the workmen by issuing notices in Solicitor, Messrs, P. C. Ghosh & Co. is were terminated with effect from 2nd It is denied that the Company is manufacturing business at other places.

npany ratsed a preliminary issue to the the Union had no locus standi and was lide Union and the dispute that was lot an industrial dispute. Both parties all and documentary evidence for the preliminary issue. The matter was 3th February 1965 on the prayer of the lor decision on the preliminary point.

15 part of the ordersheet and is dated h 1965. That order is to the following

# Order No. 45, dated 18th March 1965

On the petition of the Company, a preliminary point was heard as to whether the reference maintainable and whether the Union named in the order of reference is maintainable and whether the Union named in the order of reference, i.e., Nepal Chandra Haluikar Employees' Union has locus standi to represent the workmen in the dispute. Both parties examined witnesses and exhibited documents at the hearing. I am afraid, this is not a preliminary issue which requires a decision on the point, and the matter would have been more conveniently heard along with the merits of the case. Be that as it may, since the point has been raised and both parties adduced evidence on the point, I am recording my finding on the issue as to whether the Union has locus stands to represent the work-men in the present case. There are 39 workmen named in the dispute. Their services had been terminated and the issue under reference is whether the termination of their service is justified. In the dispute referred to the Tribunal, Nepal Chandra Haluikar Employees' Union is representing the workmen. At paragraph 3 of its written statement, the Company challenges the locus standi of the Union. There it is stated that the Union is not a bona fide Trade Union, and that its President Shri as Labour S. K. Bhattacharya formerly acted Adviser of the Company, and as such he was ineligible for election as the President of the Union. The Union is not accordingly entitled to represent the case of the workmen in the present reference. paragraph 10 of the written statement, it was further added that Nepal Chandra Haluikar Employees' Union is not a bona fide Union. This is the purport of the contention on the side of the Company.

#### **Decision**

Now I will proceed to examine whether Nepal Chandra Haluikar Employees' Union is a bona fide Union or not. On the side of the Union its President Shri S K Bhattacharya gave evidence stating that this Union was formed by him with the workers of the Company. He was cross-examined exhaustively on the side of the Company to say that he (Shri Bhattacharya) was the Law Adviser of the Company. He, however, denied having endered such advice or hold any office with the proprietors of the Company Shri P. Das Gupta or Hanuman Das Gupta. Several affidavits were filed by Shri P. Das Gupta and they are exhibited in this case 5 Ext. B-series. In those affidavits it has been alleged that Shri S K Bhattacharya wanted a loan of Rs. 3,000 but the Company could not keep his request, and in January 1963 differences crose between Shri Bhattacharya and the Company. Shri Bhattacharya also swore an affidavit denying those allegations. In spite of those affidavits, the fact remains that Shri Bhattacharya was the President of the Union and the Union had been formed by him. There was another witness on the side of the Shri Bibhuti Bhusan Pal, who is a member of the Union. He came to prove all the relevant records showing that the Union did function and was a bona fide Union. I will now refer to the documents in support of the evidence of Shri Pal. Those documents are to be considered in the light of evidence. The Union was first formed by Radha Raman Ash and 13 others. Exhibit 4 is a retition signed by them and it is dated 10th January 1963. None of the signatories has been examined by the Company to prove that this is not a genuine document. At that time the workers of Nepal Chandra Haluikar were members of another Union, namely, Shops and Establishments Association. The Union was formed in Ext. 4 on the basis of a general meeting, the minutes of which is Ext. 4/1 proved by Bibhuti Pal. After this the Union was formed on 7th March 1963. Several workers of this Company—44 in number—relinquished their membership of tormer Union. The document is Vxt. 4/2 and it is dated 7th March 1963. Thereafter on 8th March 1963 those very persons applied for membership of Nepal Chandra Haluikar Employees' Union, and it is Ext. 4/3. The Union is submitting annual returns (Ext. 5 series). The Union has subscription books duly printed (Ext. 6-series). There is membership register (Ext. 7). There is Minute Book showing proceedings of the meetings of the Union (Ext. 8). The Constitution of the Union is Ext. 9. From these documents, the formation of the Union is attempted to be proved.

On the side of the management those documents are challenged. It is first of all contended that Shri Bibhuti Bhusan Pal who became a member on oth March 1963 had no business to write out the proceedings on 3rd March 1963 and from this alone, I should conclude that the Minute Book (Ext. 8) is a fabricated one. Shri Pal obviously began to take interest in this Union before 7th March 1963 when he resigned his membership of the former Union. There is nothing peculiar if he writes the minutes book on and from 3rd March 1963. The counterfoils of the subscription books are challenged on the side of the Company by saying that they are not signed but rubber-stamped. Shri Pal has given an explanation as to why they are so rubber-stamped. There was no treasurer during the relevant period. Certain discrepancies were pointed out in the records particularly with reference to account book (Ext. 11) maintained by the Union. The discrepancies which are pointed out are likely to be present in the records maintained by the Union. They are not very material discrepancies, for which the documents themselves should be condemned. From the documents referred to above, I am unable to say that they are fabricated for the purpose of this reference. They clearly establish the fact that the Union has existence and it was not a bogus Union.

I will now refer to the Company's own document which will go a great length in proving that the Company itself negotiated with this Union. Exhibit I is a letter written to Shri S. K. Bhattacharya, President of the Nepal Chandra Haluikar Employees' Union at 3 Mohan Lal Street, by the Company's Solicitor P. C. Ghosh on behalf of the Company. Exhibit 2-series will prove it conclusively that Shri P. Das Gupta himself (who is a partner of the Company) entered into an agreement on behalf of the Company with the Nepal Chandra Haluikar Employees' Union on 8th March 1963, and on the basis of that agreement allowed some to resume their duties. These are the Company's documents showing the existence of the Union and the fact of its functioning and the Company's recognition of the same. Exhibit 3 is a challan showing that for the purpose of registration of Nepal Chandra

Haluikar Employees' Union under Rea the Trade Union Regulation, an been made and fees deposited The learned Counsel does not challenge the tration of the Union but tration of the Union but tration of the Union but tration of the Union but tration of the Union but tration of the Union but tration of the Union but tration of the Union but tration of the Union but tration of the Union but tration of the Union but tration of the Union but tration tr tration of the Union, but in characterises that registration is in ig compliance of the provisions of law a undue influence. Exhibit 10 is a len by the Company to the Regional Pro Commissioner, West Bengal, and it a April 1963. A copy of the letter was the President of the Nepal Chandra ployees' Union. From the above ev be safely concluded that Nepal Ch.z. Employees' Union had existence in the March and April 1963. The present made in May 1963. The Union exists of the reference, and this has been p evidence on record. Accordingly, I had Chandra Haluikar Employees' Union k Union, and it has locus standi to n workmen in this case. The point i Company is thus decided against it 1 is fixed for hearing on 3rd April 196) will adduce complete evidence on t hearing.

I have carefully found in the aforesal Nepal Chandra Halunkar Employees bona fide Union and it has locus stand the workmen in this case.

With regard point raised in the wnt that it is not an industrial dispute, substance at all. If the Union is a stituted Union and it has taken up the 39 workmen the dispute cannot but be dispute. In view of my finding on the the only conclusion would be that raised in the order of reference is a dispute.

Next I will turn to the merits of the point is whether the termination of wworkmen named in the order of justified? To what relief, if any, are t

Before going into the merits there is which should be placed on record Ou list of 39 workmen mentioned in the reference 28 workmen settled their distribution of the Company individually. The document of the company and gave a statement of more Company and gave a statement to the they had no dispute with the Compant think that they should be entitled to consideration of the fact that in full their claims they received various amost Company. They are not also coming the Tribunal to press their claim. Acconever award I may pass will not ensure the of these workmen. Still however there men of the order of reference who distributed the their disputes with the Company. The Nos. (4) Deb Narayan Dawn. (5) Hand (15) Bhutnath Kar, (16) Sahadeb Nard Krishna Banerjee, (20) Ram Asti Fakir Ram Kahar, (26) Panchkari Ghos Chandra Dholey, (35) Ganesh Ch. Gh

their dispute with the Company. Those workat least are still pressing their claim through Union before the Tribunal. Whatever award be made will certainly enure to their benefit.

rning to the merits of the case it is an admitted that the services of the 39 workmen had been mat the Street Company. P.W. 2 Shri Bibhuti were claiming 94 days wages for one week's but the Company inspite of the fact of their ious payment at that rate reduced the payment days. Then there was a protest on the side workmen concerned. On 29th March 1963 management drove away the workmen. He er stated that the management did not close manufacture of sweets but such manufacture arned on in new places such as 53/1 Shyam in Street. No. 12, Vivekananda Road, etc. His ence is that some workmen such as Radha esh Ash, Ram Ashray Gupta, Modan Mohan ta, Ram Singh, Som Nath Gupta, Montu Lal dal and others who were on the side of the agement were kept in the business while the 39 tied workmen were discharged. He further id that serial Nos. 1, 2, 3, 6, 7, 11, 17, 18, 22, 25. 30, 1', 37 and 39 of the order of reference were working with the Company. The Union nined another witness, namely, P.W. 3. Shri thkarı Ghosh who is serial No. 26. He stated the Company is still manufacturing sweets at old place of business and it opened another n meat shop at Shyam Pukur Street. He oborated the evidence of P.W. 2 by saying that ha Ramesh Ash and 13 others were allowed to nue in service. No other workmen was nined by the Union. On the side of the ipany the only important witness is O.P.W. 1. Purushuttam Das Gupta, a partner of the many. His evidence is that he closed the table re and manufacturing department with effect 1 2nd April 1963 becaues of labour troubles other problems. He further asserted that cer had been issued to the workmen on 27th ch 1963. A copy of such notice was sent to Labour Commissioner (Ext. C2). They were according to this witness to each individual kman under certificate of posting Ext. K-series. admits that on 29th March 1963 there had been to trouble over which the workers ceased to k in the shop. This witness assigns the reason such cessation of work in the following manner. te workmen came to the shop and asked the er workers to leave their work and they left their k. The witness further added that he issued ices to the workmen individually through the icitors P. C. Ghosh & Co. on 2nd April 1963. reafter there had been conciliation meetings but no purpose. Manufacture of sweets at 16 and 18 ekananda Road was discontinued and the sugar ta was cut down from 16 bags to 4 bags. Table rice was also abolished. The sugar quota card at M. The witness denies that wages had been to workmen at the rate of 91 days per week. witness further denies that he is carrying on hadacture of sweets at 53/1 Shyam Pukur Street at any other place or at No. 12, Vivekananda ad. O.P.W. 3 Shri Amar Saha on the side of mpany came to prove that the manufacture of ts at 53/1 Shyam Pukur Street was the business

of Shri Sunil Kumar Banerjee and not of Purusattam Das Gupta. Some documents Exts. D, E, F and G were filed in support of the same. In cross-examination the witness admitted that Shri Sunil Banerjee is the son of Shri Patit Paban Banerjee, who is admittedly Gurudev of Purusattam Das Gupta. O.P.W. 4 Shri Suresh Chandra Mitra of the Solicitors Firm P. C. Ghosh & Co., came to prove that notices were issued to 39 workmen Exts. J-series under c.rtificate of posting.

record of This is the oral evidence on record of both the parties. On the side of the Company that the Company Mukherjee argues decided to discontinue the manufacturing and the table service department and that necessitated termination of service of those workmen who are in those departments and the termination was resorted to as a bona fide action on the part of the Company. There is a faint attempt to make out a case of closure. It is significant to note that it is not a closure of the business is still running. The Company's counsel do not seriously argue that it is a case of closure. He centres his argument upon the case of retrenchment. The case turned up to be that since the Company had to discontinue the manufacturing and the table service department, retrenchment became necessary and termination of service of the workmen had been done by way of retrenchment. Retrenchment has been defined in section 2(00) as meaning "the termination by the employer of the service for any reason whatsoever, otherwise than as a punishment inflicted by way of disciplinary action." If the Company dismisses certain workmen as a measure of disciplinary action, it cannot be called retrenchment. The Company must prove that it is a bona fide retrenchment and not an action dismissing the workmen under the cloak of retrenchment. Retrenchment being the case of the Company we should focus our attention to section 25F of the Industrial Disputes Act. It provides as follows:

- No workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until—
- (a) The workmen has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the workman has been paid in lieu of such notice, wages for the period of the notice:
- Provided that no such notice shall be necessary of the retrenchment is under an agreement which specifies a date for the termination of service;
- (b) The workman has been paid at the time of retrenchment compensation which shall be equivalent to fifteen days' average pay for every completed year of service or any part thereof in excess of six months; and
- (c) Notice in the prescribed manner is served on the appropriate Government.

Now the evidence should be closely examined to see whether it is a bona fide retrenchment or termination of service by way of punishment.

On the side of the Company Shri Purusattam Das Gupta stated that he closed down the manufacturing department as well as the table service department owing to labour troubles. He further added that notices were issued by him on 27th March 1963 and a copy of such notice was forwarded to the Labour Commissioner. From the Labour Commissioner's file Ext. C(2) is picked out and placed before me. This letter does not show any seal of the Labour Commissioner's office. On the side of the Union it is urged that there was no notice issued to the workmen on 27th March 1963 and that the Company's evidence in that respect is fabricated. This notice states that the manufacturing department and table service departments were closed in view of uneconomic working of those departments. It appears from the notice Ext. C(2) that it was not profitable for the Company to manufacture sweets or continue the table service department. The evidence of Purusattam Das Gupta is contradictory to the statement made in the alleged notice. It is significant to note that the written statement of the Company which is an elaborate statement of facts makes no mention about issue of notices on 27th March 1963 to the workmen which should have been loudly stated in the written statement, had it been a fact. Even if I concede that Ext. C(2) had been written to the Labour Commissioner, I am unable to come to the conclusion that such notices were individually issued to all the workmen. In that notice the closure was to take effect from 2nd April 1963 but the notices issued through the Solicitors Firm state otherwise. I will now turn notices issued through the Solocitors P. C. Ghosh & Co. They are Exts. I-series. It is significant to note that in those notices there is no mention about closing down of the table service department. It only speaks of discontinuance of the manufacture of sweets. These notices were issued at the instruction of Shri Purusattam Das Gupta and through the Solicitors Firm. It is only to be expected that if any prior notice had been issued to all the work-men in terms of section 25F of the Industrial Disputes Act, the Solicitors notices subsequently issued would have made distinct reference to those notices. The very fact that the Solicitors' notices are silent as to issue of prior notice of 27th March 1963 will make me suspicious as to whether the notices alleged to have been sent on 27th March 1963 were in fact sent individually to the workers. Another significant fact is that the Solicitors issued the notices on 2nd April 1963 and directed that the services of workmen stood terminated with effect from 3rd April 1963 and not 2nd April 1963 as stated in the alleged carler notice, copy of which is Ext. C(2). In one notice it is second and in another notice it is third as the date on which the services stood terminated. In view of the above circumstances the evidence as to issue of notices to workmen on 27th March 1963 can hardly be accepted inspite of the fact that certain certificate of postings were filed before the Tribunal. Moreover, even if I accept that notices were in fact issued on 27th March 1963, such notices are inconsistent with the notice subsequently issued by the Solicitors. The Company however would like to rely upon the Solicitors' notices and argued that the services had been terminated with effect from 3rd April 1963. The written statement of the Company is however otherwise. The notices issued on 2nd April 1963

could not have reached the workmen before of April 1963 or at the earliest in the eng 2nd April 1963. The retrenchment cannot be take effect from 2nd April 1963. If it is effect, it can do so with effect from 3rd Am which is also the date mentioned in the bu notices. Now let us see if the mandaton m of clauses (a) and (b) of section 25F quote were complied with. It is open to the Com give the workmen wages for one month which period of notice. Under clause (b) the Ca must prove that the workmen retrenched in paid, at the time of retrenchment, compa which should be equivalent to 15 days area for every completed year of service or an thereof in excess of six months. In my open mandatory provision of section 25F, clause 6 not complied with even if I hold that there ha a bona fide retrenchment. The Company prove that at the time of retrenchment the men have been paid retrenchment compensal the amount of retrenchment compensation wi from man to man. On the side of the Com is argued that tender of compensation tantamount to payment thereof. In support contention Shri Mukherjee has placed before case of Titagarh Paper Mills Limited reporter L.L.J. 1962 page 192. The relevant portion at page 195. It is a decision of Justice Banerjee at Calcutta High Court. His lordsh considering the provision of section 32this Industrial Disputes Act. The question which up before his Lordship was as to whether ter wages for one month should be accept equivalent to payment. It was held that wages had been kept ready for acceptance workman and if the workman was so inform must be deemed to be equivalent to paymen if the workman did not accept the same distinguish the observation of his Lordship in tacts of the present case. Section 25F, clause differently worded. It is true that the a words appearing in sections 25F and 33(2) a workman has been paid". But in section 251. (b) there is addition of the words "at the t the retrenchment". Those words or expression cannot be found in section 33(2)th construction given by Justice Banerice ! reported case is therefore inapplicable to the falling under section 25F, clause (b). The another point for distinction. In section 3 the amount for payment would be wages for month, which is an ascertained amount. In the of retrenched workman the Company must not only tender of compensation in general but the exact amount of retrenchment compet which is to be calculated and tender should be on a specific sum equivalent to 15 days avera for every completed year of continuous s Neither notices Ext. I-series nor the notice Er mentioned above, make any tender of the calc amount of compensation separtely to different man. Exhibit J-series are in general terms runs as follows:

together with one month's notice pay a compensation as you are entitled under ing law".

C(2) the expression used in following

t their dues, including one month's wages set of notice and retrenchment compension in terms of the provisions of Industrial sutes. Act today or any day within 2nd is 1963".

l-series no date of such payment is but in Ext. C(2) the Company makes it o mention about payment within 2nd of Exhibit C(2) appears to be more legally an the notice issued by Solicitors Firm. , turther that Ext. C(2) was subsequently make the notice consistent with the of law. Be that as it may, the alleged ch is said to have been made in the atorecannot be a valid tender unless the int is stated therein. An mere statement orkman is to collect his dues without he amount is no tender at all. It cannot tender under section 25F(b). The paytrenchment compensation is a condition to the retrenchment. It is to be paid he retrenchment takes effect. In the instant mittedly there is no payment of retrenchmpensation before retrenchment took effect. no valid tender either of the said amount trom the evidence. Bibhuti Paul stated put in 20 years of service. Purusattam mself admitted that Bibhuti Paul put in 10 years of service, but the compensation to him in the Solicitor's chart is six years. not valid tender of retrenchment compen-Panchkari Ghosh is another workmen. His his that he put in 12 or 13 years of service. Indence goes unchallenged. Service book of I the workmen nor the wage chart of these n were filed by the Company. They are tely withheld. They would have been the idence to show the length of service of the m as well as the actual wages which used to to them. As to the length of service in's evidence goes unchallenged. It was the the Company to falsify the evidence by by records of service. Since the Company take any such steps I should accept the n of Panchkari that he put in 12 or 13 of service. He was offered retrenchment sation for five years. This is not a valid of retrenchment compensation due to him. The e accordingly leads to the conclusion that the m did not comply with the mandatory n of law under section 25F, clause (b) in the of retrenchment of workmen. Such retrenchthout complying with the aforesaid provision e held to be illegal and the consequence be that the workmen are entitled to ement with back wages. From the evidence ed it is reasonable to conclude that it is not a retrenchment at all but a case of termination of punishment and there have been no bona renchment according to law. Had it been a retrenchment the Company which has legal s and to whom is available the services of s like P. C. Ghosh & Co. would have issued hment notice in strict terms of law were and in strict compliance of section 25F. In

fact the Company terminated the service by verbal dismissal and when the Union took up the case and conciliation was started, then only the Company tried to legalise the matter and the service of P. C. Ghosh & Co., Solicitors, were requisitioned for the same. It is not bona fide when the Company says manufacture of sweets uneconomical. I have already referred to the evidence of Shri Purusattam Das Gupta who now says before me that labour troubles were at the root of the closing of manufacture. The Union had been pressing for 94 days wages in a week which the Company was reluctant to give. The evidence of the Union's witness is that in fact for some time 9½ days' wages had been paid in a week. The Company could have dislodged this evidence by producing the wage sheet but non-production of the wage sheets would give rise to the adverse interference that such sheets, if produced would have shown payment of wages for 91 days for some time. This privilege was with-drawn and the Union took up the matter and the Company suddenly made a decision of terminating the service of a good number of workmen. If the business was becoming uneconomical, steps should have been taken gradually and not all on a sudden. The business is still going on at 16 and 18 Vivekananda Road. Manufacture according to the Company is not going on at 16 and 18 Vivekananda Road but ovens still exist at those premises; they are not destroyed. If manufacture is discontinued the ovens should have been destroyed. Manufacture is carried on at 12 Vivekananda Road. The Company had been manufacturing sweets at 20 Armenian Street from before. The shop at shop at from 20 Vivekananda Road is getting supplies from 20 Armenian Street. There is another place of manufacture according to the Union at 53/1 Shyam Pukur Street. The Union's positive case is manufacturing of sweets is carried on there in the Benami of Sunil Banerjee, who is son of Shri Patit Paban Banerjee, Gurudeb of Purusattam Das Gupta, a partner of Nepal Chandra Haluikar. Shri Das Gupta admits that he gets supply of sweets from Shyam Pukur Street but that business does nto belong to him. He further admitted that in order to maintain the standard, direction were given to Shyam Pukur Street for specified type of sweets to be manu-factured there. Shri Purusattam Das Gupta has therefore a voice in the manufacture of those sweets. Now if a Company is anxious for maintenance of a certain standard, it is only to be expected that the Company would manufacture the products them-selves and thereby maintain uniform standard of the consumers' goods. There is no earthly reason why Shri Purusattam Das Gupta who is a premier sweet meat maker of Bengal belonging to a firm having reputation for a century would secure supply of manufactured sweets from different sources instead of manufacturing sweets themselves. It is significant to note that Shri Patit Paban Banerjee or Shri Sunil Banerjee are not coming before the Tribunal to claim that the manufacturing concern at 53/1 Shyam Pukur Street belongs to them. One Amar Saha comes and produces certain documents of the shop (Exts. D, E, F and G). From the circumstances of the case it would be reasonable for our present purpose to conclude that 53/1 Shyam Pukur Street belongs virtually to Nepal Chandra Haluikar. From the above evidence it follows that manufacture of sweets is still carried on by Nepal Chandra Haluikar

at different premises. Manufacture is not therefore closed and the statement that manufacture had been closed is an attempt to justify termination by way of punishment under the cloak of retrenchment. In fact there had been no closure of manufacturing department. The Company is in fact getting sweets manufactured at different places for sale from those two premises. The manufacturing department is shifted to other places wherefrom sweets are indented for sale at the shop at 16 and 18 Vivekananda Road. The cut in sugar quota is in respect of these two premises. Obviously at Shyam Pukur Street there is manufacture of sweets and sugar quota must have been diverted to that place of manufacture. No positive inference can be made from the cut in the sugar quota in respect of these two premises.

The Company's plea is that termination of service of some workmen had been necessary because the table service department had been closed. Even at the present moment customers take their meals at the shop premises. Catering is thus done at the shop premises even now. In evidence it is sought to be explained by saying that customers are resorting to self service system. I do not really appreciate what is the exact form of self service. It cannot be the practice that the customers pay the price and take the sweets of their own choice. There must have been men at the sale counter for selling sweets to the customers which the customers probably carry to a table and make use of the same. If this is the system prevailing, some table service must be required and work at the sale counter would rather increase. I have already pointed out that closure of table service was never thought of by the Company when notices had been issued through Solicitors. The closure of table service is an after-thought and it is not bona fide. If there are customers to take their meals at the shop I fail to appreciate how table service department becomes uneconomical to the Company. The grounds stated in the notices are not at all genuine and are not supported by evidence. The fact is that the Company got annoyed with the Union activities of the workmen whom they selected for victimisation. This is why all on a sudden the Company resorted to termination of service of selected workmen. This is a method of getting rid of workers whom the Company did not like. It cannot but be termed as unfair labour practice. In view of my findings recorded above I answer the issue by saying that the termination of service of the workmen is not justified. The workmen are entitled to be reinstated which is necessary relief which follow from the above findings. This benefit is however limited to those workmen who have not amicably settled their disptue with the Company, namely, serial Nos. (4) Deb Narayan Dawa, (5) Haradhan Ghora, (15) Bhutnath Kar, (16) Sahadeb Nandy, (19) Bijoy Krishna Banerjee, (20) Ram Asru Haluikar, (25) Fakir Ram Kahar, (26) Panchkari, (29) Subol Chandra Dholey, (35) Ganesh Ch. Ghosh and (38) Bibhuti Bhusan Paul. They alone are entitled to reinstatement and back wages. Regarding the other workmen they had already settled their dispute with the Company and received benefit under those individual settlements. They are not therefore entitled to any benefit under this award.

This is my award which is to be within 30 days of its publication in the Gazette".

Taken at my dictation and corrected b

A. P. BHATTACHARYA, Judge.

A. P. BHATTACI Judge, Second Industry

By order of the G S. C. MUKHERJEE,

No. 1548-I.R.|IR|11L-74|65.—29th Apr Whereas under the Government of We Labour Department, Order No. 2233-II 496|63, dated the 17th June 1964, the dispute between Messrs. Kettlewell Bullen & 21 Strand Road, Calcutta-1, and their represented by Kettlewell Bullen Employ, 28 Strand Road (Top Floor), Room No It 1, regarding the issue mentioned in the being a matter specified in the second whe Industrial Disputes Act, 1947 (XIV of I referred for adjudication to the Scond Tribunal;

And whereas the said Second Industry has submitted to the State Government in the said industrial dispute;

Now, therefore, in pursuance of the presention 17 of the Industrial Disputes Act. of 1947), the Governor is pleased hereby the said award as shown in the annexure

# **ANNEXURE**

In the matter of an industrial dispute betwee Kettlewell Bullen & Co., 21 Str Calcutta-1, and their workmen reports Kettlewell Bullen Employees' Union, Road, Top Flood (Room No. 16)

> BEFORE THE SECOND INDUSTR TRIBUNAL, WEST BENGAL

# Present:

Shri A. P. BHATTACHARYA. Ju Second Industrial Tributal.

The Government of West Bengal, Labor ment, by its Order No. 2233-I.R. IR II dated Calcutta, the 17th June 1964, referred trial dispute between Messrs. Kettlewell Bul Ltd. and their workmen represented by Bullen Employees' Union for adjudication the only issue contained in the order of re



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f retirement of the workmen who are governretirement of the working who are govern-te rules relating to age of retirement intro-the company in 1947 and 1951.

is a reference under section 10 of the Indus-putes Act. The Union in their written state-buts that the Company introduced rules on 1951 fixing the age of compulsory retirethis industrial establishment at 55. Previous here was no fixed age of retirement obtaining here was not an employee could work till his him. There had been a previous the Company forced Shri Tarapada retire and the Tribunal decided against the There had been an appeal to the Supreme thich held to the contrary. The Union is anaware of the existence of any rules circulat-he Company in 1947. The Union accordingthe enforcement of any rule in 1947 provid-the age of retirement at 55. The applicability 1947 rule is challenged by the Union.

Union further submits that 55 is a low age of int and keeping in consistency with the recent he age of retirement should be raised to 60. be raised from 55 to 60 for those employees e governed by rules of compulsory retirement.

nswer to the said written statement on behalf Union the Company submitted in their written nt that there had been rules introduced in inplat to the rules in 1951 imposing the age of ent at 55. In 1947 for the first time rules ng retirement age and other matters had been and the said rules were modified and conm the year 1951. The Union plea that there en no introduction of any rule in 1951 is not In regard to the merits of the claim the my submits that having due consideration to neal region the age of retirement should not be by the Tribunal. The Union's claim for the age at 60 cannot be supported.

reliminary objection has been taken to the ice which is challenged as bad in law in the me manner. Since the reference does not bring the Tribunal the case of all employees of the my in service before the introduction of the rules 7 and 1951 the reference is bad in law.

rearances of the parties are as follows:

- r the Company: Mr. N. C. Shah, Advocate and Mr. G. R. Ayer, Officer of the Company.
- it the Union: Mr. Ram Sen, assisted by Mr. Bidhu Bhusan Mitra, General Seceretary of the Union.

# Decision

preliminary objection should be disposed of The reference before the Tribunal is in limited It is "age of retirement of the workmen who werned by the rules relating to age of retire-introduced by the Company in 1947 and 1951".

The reference accordingly presume that some workmen are governed by the rules relating to age of retirement introduced by the Company in 1947 and 1951. The reference is limited to those persons who are governed by those rules. The reference does not embrace or include the cases of those workmen who are not governed by the aforesaid rules. This Tribunal is not called upon to decide as to who exactly are the workmen who are governed by the rules of 1947 or 1951. The Tribunal is not called upon also to decide what would be the retiring age of workmen of the Company who are not governed by the rules of 1947 or 1951. The reference cannot be called bad in law if a section of workmen who are not governed by the rules are kept outside the purview of the order of reference. The Tribunal is strictly confined within the order of reference and the scope cannot be enlarged in any manner. The preliminary objection is not at all tenable and I cannot call the reference bad simply because a section of workmen stands outside the scope of reference. My decision will be confined to those workmen only who are governed by the rules of 1947 and 1951. I am accordingly decide the preliminary objection against the Company and uphold the order of reference as in order and valid.

On the side of the Union a point has been raised as to the application of rule of 1947 mentioned in the order of reference. The Union submits that no such rules were introduced in 1947. This is a point which is also outside the scope of reference. The reference is made on the assumption that such rules are in force in the year 1947 as well as in the year 1951. In appreciating this point certain facts would be referred to. One Tarapada Singh was an employee of the Company and was forced to retire. There had been a reference to the Tribunal as to whether the forced retirement of Tarapada Singh was justified. Tribunal decided in favour of the Company but there had been an appeal to the Supreme Court. The Hon'ble Supreme Court's decision is annexure to the written statement of the Company. It is Annexure The paper book has also been filed. The judgment delivered by Mr. Justice Das Gupta proceeds on the footing that rules regarding the age of retirement had been introduced by the Company in 1947. Thereafter rules had been framed in 1951. The age of retirement under 1947 rules as well as 1951 rules was fixed at 55. Tarapada Singh was an employee of the Company who attained the age of 55 on 2nd April 1960. The new rules were applied to him and ne was asked to retire on and from 1st January 1961. The workmen claimed that rule fixing age of retirement at 55 was not applicable to him. The concluding portion of the judgment of the Supreme Court runs thus:

"Our conclusion is that the rules of retirement at 55 framed in 1947 and 1951 do not apply to the prior employees of the Company. It is clear that prior to 1947 there was no rule or condition of service as regards the age of retirement and workmen were allowed to continue as long as they remained fit."

Accordingly his Lordship set aside the award of the Tribunal and held that forced retirement of Tarapada Singh was not justified. That is the history of the present reference before me.

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I am now to decide what should be the age of retirement of those workmen who are governed by the rules of 1947 and 1951. Under those rules the Company imposed the age of retirement at 55 which is challenged by the Union as no longer tenable in the Bengal region in view of the recent trend, in industrial establishments of West Bengal region. The Union claims that the age should be 60 while the learned Advocate for the Company in his argument submits that the age could at most be raised to 58. Before proceeding to discuss the evidence adduced by the parties I may briefly resume the established principles of law on this point. A number of decisions have been cited before me. One such cases is reported in 1964, 1, L.L.J. page 451, (Jessop & Company). Retiring age of the workmen of Jessop & Company in West Bengal came up for decision before the Supreme Court. The claim was for raising of age from 55 to 65. The Supreme Court felt that the time had come for increasing the age of retirement in the case of clerical staff and subordinate staff. This very question was considered by the Supreme Court in Guest, Keen, Williams case reported in 1959, 2, L.L.J. page 405. Wage structure, the retiring benefit, the climate of the region and such other matters receive consideration in fixing the age of retirement. The prevailing system in similar concern is also an important matter to be looked into in this regard. From the consideration of all the aspects the Hon'ble Supreme Court felt that the age of retirement of clerical staff and subordinate staff should be raised to 58. In another case reported in 1964 1, L.L.J., page 743 the Hon'ble Supreme Court held that fixation of 58 years as the age of retirement was reasonable. This is the case of Associated Power Company Ltd. in West Bengal.

The learned representative for the Union has placed before me a case reported in 1964 L.L.J. 2, page 644. It was a case of Shaw Wallace & Co. doing business in India whose head office is at Calcutta. It had branches at Bombay, Delhi and Madras. Tribunal directed that the age of retirement should be 58. The dispute before the Supreme Court was whether the age of compulsory retirement should be at 58 or at 60. It was the case of Bombay employees which came up before the Supreme Court. In that reported case reference had been made to the Imperial Chemical Industries reported in 1960 2, L.L.J., page 760. In that case the age was raised from 55 to 58 and both parties went on appeal. The court pointed out that the documents on record conclusively showed that in Bombay the age of retirement was almost inveriably fixed at 60 and not at 55. The court also considered that an important material consideration in that connection should be and often had been determined on industry-cum-region basis. The court took notice of various concerns in Bombay region and the trend in that region was found to be at 60 years. That the trend had been in Bombay region to fix the retiring age at 60 was not challenged. In that reported case it has accordingly decided "the norm for retirement age was fixed at 60". The appeal was allowed and the award of the Tribunal was modified accordingly.

Now let us advert to the evidence adduced by the parties as to the prevailing age of retirement on industry-cum-region basis. P.W. 1. Shri Ranandra Kumar Mukherjee comes from India Cable Company,

which manufactures electrical goods 60 s of retirement there. P.W. 2., Shri S.N.1 speaks about the same Company, P. Gurudas Ghosal comes from G.E.C. It facture electrical goods. The age of religion P.W. 4. Shri Rabindra Nath Basu Mullick corroborate the evidence of P.W. 3. P.W. corroborate the evidence of r.w. 5. P.W. Gopaljee is from Tata Oil Company The retirement is 60 there. P.W. 6. Shi Choudhury also comes from Tata Iron Company, the age of retirement is 60 for the staff of that establishment. P.W 7 is Set Dutta who comes from Life Insurance (a of India; the retiring age is 60. P.W & Sh Bhattacharya is of Scindia Steam Navitation of retirement is 60. P.W. 9 is Bidhu Bhus an employee of the company and general of this Union. He swore an affidavit statume age of retirement is 60 in various concern

As against this the Company examined 0 Shri N. Vankataraman from Bird & Co at Managing Agency concern. The age of reasts. O.P.W. 3, Shri B. P. Srivas.av. I.e... Handerson Ltd. states the age of returnment O.P.W. 4. Shri G. R. Ayer who is a senior of this industrial establishment swore an affic annexed thereto certain letters received from ing Agency Concerns such as Shaw Wallact Arbuthnot, Imperial Tobacco Company Morrison, Concord of India Insurance a concerns, where age is 55. This is the en record. It is true that there is very little; between the work of clerks in manufacturing or managing agency concern. Still, head question of industry as well as region should due consideration. The Company has file turning upon managing agency concerns instant Company is also a managing agency The Union relies upon certain companies all manufacturing concerns. The repercussia award which I pass in the case of a manage concern upon similar other managing agency cannot be ignored. Nothing should be de would lead to unrest in labour in the same Accordingly, the companies cited by the Uni be compared for our present purpose On hand, I should take into notice the condition ing in the managing agency concerns simil. Kettlewell Bullen. Moreover, the question looms large in such a decision. The I referred to a case of Bombay region whapplication to the region in West Ben Supreme Court had recently held in set cited above where 58 was considered as a 1 age of retirement for Bengal region. Morec should not be big jump from 55 to 60 li more in fitness to increase the age from 5 the first instance. Any unrest in the ream industry should be guarded against. Beng peculiar problems and the problem of uner stares in the face of the State and private sector of industry.

both in pull fithe age in the age 60 in the first instance the young unemploy of the State would be deprived of the p immediate employment for a large number The unemployment problem which the Stale will become worse in that case. Having all the aspects of the case I am of opinion age of netwement should be fixed at 58.

according is that the age of retirement of in who are governed by the rules relating interment introduced by the Company in 952 is fixed at 58.

av award This will have effect from the its publication in the "Calcutta Gazette".

and corrected by me.

BHATTACHARYA, dge.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 10-4-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

9.I.R./IR/11L-295(C)/64. — 29th April reas under the Government of West our Department, Order No. 5813-I.R./IR/64, dated the 2nd October 1964, the ispute between Messrs. Shalimar Paints lotanic Garden, Howrah, and their workented by Shalimar Paints Employees', Dakshin Baksara Lane, Andul Road, regarding the issue mentioned in the said is a matter specified in the third schedule justrial Disputes Act, 1947 (XIV of 1947), red for adjudication to the Fourth Indusmal:

tereas the said Fourth Industrial Tribunal tted to the State Government its award on adustrial dispute;

perefore, in pursuance of the provisions of of the Industrial Disputes Act, 1947 (1947), the Governor is pleased hereby to e said award as shown in the annexure

#### ANNEXURE

atter of an industrial dispute between s. Shalimar Paints Ltd., P.O. Botanic n. Howrah, and their workmen ented by Shalimar Paint Employees' . 5 Dakshin Baksara Lane, Andul Road, h. (G.O. No. 5813-I.R., dated 22nd if 1964.) (VIII-314/64.)

FORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

Union: Shri J. Banerjee, Advocate, Shri N. la Majumdar, Counsel.

Company: Shri P. B. Jinwalla, Counsel,

The present industrial dispute between Measure. Shalimar Paints Ltd. (hereinafter referred to as the Company), P.O. Botanic Garden, Howrah, and their workmen represented by Shalimar Paint Employees' Union (hereinafter described as the Union), 5 Dakshin Baksara Lane, Andul Road, Howrah, has been referred to this Tribunal under section 10 of the Industrial Disputes Act by the Government of West Bengal, Labour Department, Order No. 5813-I.R./IR/11L-295(C)/64, dated 22nd October 1964, for adjudication of the following issue:

Whether the stoppage of increment to Shri S. N. Datta is justified? What relief, if any, is he entitled to?

Both the parties appeared in this case and submitted their written statements. In short, the case of the Union is that Shri S. N. Datta, an Assistant Chemist of the Company, was to get his due annual increment of wages in July 1963 but the Company refused to give the increment on frivolous ground. The Union took up the cause of Shri Datta and as no settlement could be arrived at during the conciliation proceeding, the matter had to be referred to the Tribunal for decision. The Union wants to say that Shri Datta was entitled to get the annual increment in July 1963 in normal and due course of business.

The case of the Company, on the other hand, is that according to the terms of employment Shri Datta is eligible to periodical increment in the appropriate time scale at the discretion of the management. Such increment is not automatic but contingent upon efficiency, punctuality and good conduct of employees. It has been alleged by the Company that Shri Datta was very irregular in his attendance and that on account of the irregular and unsatisfactory attendance the management did not grant him the increment in question. It has been asserted by the Company that the stoppage of increment to Shri Datta for the year 1962-63 was for just and sufficient cause under the terms of his employment.

Several documents have been exhibited on both the sides. Two witnesses incluiding Shri Datta have been examined on the side of the Union, and the Company has examined three witnesses on its side.

The Company has not challenged the character of the present dispute. The evidence shows that the Union of the employees of the Company has espoused the cause of Shri Datta. I am satisfied that the present dispute is an industrial dispute. The main or rather the only contention raised from the side of the Company is that according to the service conditions the management has the sole discretion regarding the grant of increment in the scale of wages and that the increment is not sutomatic. According to the Company, the management was unsatisfied about the attendance of Shi Datta and, therefore, the management was justified in not allowing any increment which was a sort of reward for the efficient and satisfactory work done by the employee. Shri Jinwalla has strenuously argued that the increment, according to the terms of service, is a sort of reward to be given by the management of the Company if it is satisfied that the employee concerned deserves such reward for his Patta was absent from duty during the year 1962-63 evering about 123 days obtaining sick leave, privilege leave and casual leave. The learned Counsel for the Company submits that the management found that Shri Datta was not keen about his scruice and, therefore, increment was refused by the management as Shri Datta did not deserve any reward. Shri Datta Majumdar, learned Counsel for the Union, has argued that according to the terms of service relied upon by the Company, Shri Datta was to get his normal increment for the year 1962-63 when no misconduct or inefficiency had been proved against Shri Datta. It has been argued from the side of the Union that the management had no discretion to stop the increment of Shri Datta without any just and proper reason. It has been contended by Shri Dutta Majumder that in the present case the stoppage of increment to Shri Datta was been stopped by way of punishment without holding any enquiry whatsoever against Shri Datta.

The Service Card of Shri Datta is Ext. A. Shri Datta was appointed on 21st July 1961. In July 1962 he got an annual increment. His pay was raised to Rs. 140 per month. Shri Datta by a letter, dated 20th July 1963, brought to the notice of the management of the Company that his increment fall due in the month of July 1963. ment fell due in the month of July 1962 in the new grade. He prayed for adjustment in the salary accordingly. The letter is Ext. G. This letter shows that an officer of the Company remarked that he was not satisfied with the work of Shri Datta and that Shri Datta absented himself too much. On this ground the officer did not recommend for the incre-ment. By a letter, dated 23rd July 1963, the Com-pany informed Shri Datta that no increment would be allowed on account of his irregular and unsatisfactory attendance referred to in the letter, dated 19th July 1963. It was further stated that increment was not automatic and it depended upon several factors including attendance. The copy of the letter, dated 23rd July 1963, is Ext. H. The letter, dated 19th July 1963, is Ext. H. In this letter the Company informed Shri Datta that he was frequently absent from work and that the management took a serious view of the matter. Admittedly, Shri Datta took several kinds of leave, namely, sick leave, privilege leave and casual leave, during the period from July 1962 to June 1963. In 1961-62 also Shri Datta was absent for about 40 days. In July 1962, however, no objection was raised from the side of the Company when the question of increment came up for consideration. There is no doubt that during the year 1962-63 Shri Datta was absent for about 123 days and the Company, however, granted leave for the days of absence. Shri Datta was allowed sick leave, privilege leave and casual leave. Shri Datta during the evidence has made statements regarding the bona fides of his absence on leave. Mr. Churchil for the Company has stated in evidence that all the leaves were sanctioned by the Company. Mr. Churchil has stated, 'All the leaves taken by Shri Datta during the period from July 1962 to June 1963 were sanctioned by the Company and they were according to Leave Rules of the Company". It is admitted that when the leave was sanctioned, the Company did not enquire into the bona fides of Shri Darta in the matter of taking leave. Mr. Churchil goes on to say "Shri

Datta was punished no doubt by the increment but we exercised our durn matter....... We did not give any or increment. There had been no enquire of stoppage of his increment."

In this connection let us consider the service relied upon by both the Companion. They can be found in clause if in Ext. D(1). The provision runs as follows:

"All increments will be at disorted. However, it is they they will receive their incremental provided they are efficient. Page have good conduct."

The Company has relied upon Evt Denclosures showing the grades and scale of the Assistant Chemists. From the evident witnesses on the side of the Company 12 field that Shri Datta knew about the new of scales of pay of the Assistant Chemists in January 1962. I have no manner of the Shri Datta accepted the grades and the pay and the service conditions mentions. Annexure to Ext. D and also in Ext Divinity of the Assistant Chemistry pay and the service conditions mentions.

Let us now understand the clause X terms of service relating to the Assistan ( The word "discretion" mean discretion of action. "Discrete" means pruden or a speech or action. Discretion therefore despotic and mala fide sweet will with w fication. Discretion implies reasonable prudent action. The word "punctual" ma vant of appointed time and not late Page a workman therefore implies observance duty hours not being late. If any work not come to attend his duty on a part. and obtains leave for his absence, it cannot that he is unpunctual. On the other ha comes late or goes earlier in violation of hours, it may be stated that he is ac The next important word appearing in it is "normally". The word "normal". is the Oxford Dictionary, means regular or The word "regular" means "following or a principle; consistent; systematic; hat capricious or casual; not defective or amat. or done uniformly". From the reading of referred to above, it is clear that the Chemists will be entitled to the increment matically and as a matter of principal management will be at liberty to everes dent and reasonable view whether to a ment if the workmen in question are fo cient, unpunctual and of bad conduct noted that in this clause it has not been the increment will not be automatic from the clause that the yearly incremen vided for the Assistant Chemists as a except in certain cases as mentioned the dictionary meaning of the word "autimechanical; unconscious; self-acting". If ing is accepted, even then, the pro-Clause XI of the terms of service does no Company. The proviso in Clause XI III the provision for increment is not mec unconscious of any other fact at all.

stated that the increment will be normally the workmen provided they are efficient, and have good conduct. This DI OVISO indicates that the increment will not be to the workmen mechanically even if they nd inefficient or unpunctual or of bad conduct. juse says that the management will use its on if the workmen are hit by the proviso. urchil has clearly stated that the stoppage ment to Shri Datta was a punishment. one allegation that Shri Datta was ineffihis works or that he was guilty of any uct The only allegation is that during the 2.63 he was absent for a large number of 1 obtained leave therefor. There is no allehat he was habi ually late in attending his t is not the case of the management that ta was not punctual in the matter of obserdu v hours. The argument of the Company the pattern of attendance of Shri Datta the year in question shows that he was not ibut his du'ies. I have already indica ed that I leaves obtained by Shri Datta were sancby the Company and that they were accord-the leave rules of the Company. If the leave permitted, Shri Da'ta was not in fault to avail f of the leaves which were, in fact, sanctioned Company. If the Company thought that the were not bona fide, it could have easily proagainst Shri Datta. In this case no such is taken. Shri Datta was not asked to show n this matter and no enquiry was held. Even me, there is no material to hold that he of Shri Datta was illegal or unjustified or the Company knows that the stoppage ment to Shri Datta was punishment but still inflicting the said punishment the Company cire to give any opportunity to Shri Datta nd himself. Rather, the conduct of the Comppears to be unreasonable when Shri Datta ashed without any inquiry whatsoever. I am at I cannot accept the contention of Arri Jin-

result, the reference is decided in favour workman in question and against the

at the increments of the workmen were but

shich depended solely on the sweet will of the nent. According to the service rules, Shri

entitled to the increment which fell due in

63 when I find that the punishment was or the stoppage of increment to him was

thout any justification and without following

and corrected by me.

ciples of natural justice.

TACHARYA, Judge.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 22-4-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

1559-1.R./IR/10L-121(A)/62. — 30th April 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4495-1.R. |IR| 10L-121(A) 62, dated the 3rd October 1962, the industrial dispute between Messrs. Cyma Electrical Works, 12 Chapel Road, Hastings, Calcutta-22, and 35 Dent Mission Road, Calcutta-23, and their workmen represented by the Kidderpore Engineering Sramik Union, 129A Circular Garden Reach Road, Kidderpore, Calcutta-23, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribural:

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNEXURE

In the matter of an industrial dispute between Messrs. Cyma Electrical Works, 12 Chapel Road, Hastings, Calcutta-22, and 35 Dent Mission Road, Calcutta-23, and their workmen represented by the Kidderpore Engineering Sramik Union, 129A Circular Garden Reach Road, Kilderpore, Calcutta-23 (Case No. VIII-172) 62)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present:

Shri S K RAY, Judge, Seventh Industri, I Tribunal,

# AWARD

The above dispute over the issues given in the order of reference and reproduced below was referred for adjudication to this Tribunal by Government Order No 4495-1 R IR 10L-121(A) 62, dated the 3rd October 1962.

#### Issues

- Whether the ron-employment of the workmen (names shown in the list attached) is justified? What relief, if any, are they entitled to?
- 2. Whether the dismissal of Shri Gangaram, a driver, is justified? To what rel'ef, if any, is he entitled?

#### List

- Shri Gopinath Mondal.
- 2. Shri Nilratan Kayal.
- 3. Sk. Samser Ali.
- 4. Sk. Ali Mohammed. 5. Sk. Nurnabir,

- Sk. Nur Mahammed.
- Shri Dinbendhy Das.
- 8. Shri Dulal Das.
- 9. Shri Prafulla Naskar.
- 10.
- Shri Anil Chandra Das. Shri Tarapada Banerjee. Shri Sanatan Das. 11.
- 12.
- Shri Santosh Karra. 13.
- 14. Shri Kalidas Chakraborty.
- Shri Sambhy Charan Nath. Shri Ganesh Halder. 15.
- 16.
- Shri Ganesh Das. 17.
- 18. Sk. Murtaja Khan,
- Shri Bejoy Jana. 19.
- Shri Mani Chakraborty. 20.
- 21. Shri Dhanapati Baidya.
- 22.
- Shri Bibhuti Gayen. Shri Bimal Chandra Dey. 23.
- Shri Sudhansu Sekhar Som. 24.
- 25. Shri Gobinda Addy.
- 26. Shri Kamala Prosad Singh.
- 27.
- Shri Santosh Bancrjee. Shri Manik Chandra Dey. 28.
- Shri Biswanath Manna. 29.
- 30. Shri Tarapada Das.

The parties appeared in response to notices issued by this Tribunal and filed their respective written statements in due course. Shri Phani Bagchi, General Secretary of the concerned Union, was representing the Union during the early stages. He was detained for some time under the Defence of India Rules and sent two applications for adjournment from the jail where he was detained. The applications were allowed and adjournments were granted. After his release from detention, Shri Phani Bagchi again acted for the Union in relation to these proceedings for some time and finally he authorised Shri Amaresh Bhattacharya, an Advocate, to act on behalf of the Union in this case. During the course of the proceedings, the Company filed an application purporting to be signed by the workmen of the Company and stating that the workmen were not interested in the present dispute and had no concern with it. The petition was kept with the record. A petition of objection against this purported petition of the workmen was filed on behalf of the Union by the authorised Advocate, Shri Amaresh Bhattacharya. This petition of objection was also kept with the record. The case was finally fixed for hearing on 31st March 1965. On that date, there was no appearance by or on behalf of the Union. The Company's representa-tive was, however, present. In order to give one more chance to the Union, the case was adjourned to 21st April 1965 for hearing. On that date too, there was again no appearance by or on behalf of the Union, though the Company's representative was present. From the absence of the Union on two final dates of hearing, 31st March 1965 and 21st April 1965, it is clear that the Union is not pursuing the dispute for adjudication and has given up the dispute with the result that there is now no adjudicable dispute before this Tribunal. It is the Union which raised the dispute and as the Union is not now taking any interest in the dispute and is not pursuing it for adjudication, there is practically no dispute for adjudication before this Tribunal in spite of the formal appearance of the Company's representative before the Tribunal. In these circumstances, the case is to be disposed of by a "no dispute" award.

In the result, I make a "no dispute" an

S. K. RAY, Ja Seventh Industrial I 22-4-65.

By order of the Gove S. C. MUKHERJEE, As

1564-I.R.|IR|10L-87(A) 64. \_ 30 1965.—Whereas under the Government Bengal, Labour Department, Order No. 447 10L-87(A)|64, dated the 24th September industrial dispute between Messrs. Osbon Engineering Private Ltd., P.O. Krishnagar, N their workmen represented by Osbom Engineering Private Ltd. Employees' Un Krishnagar, Nadia, regarding the issue men the said order being a matter specified in the schedule to the Industrial Disputes Act, 19 of 1947), was referred for adjudication to the Industrial Tribunal;

And whereas the said Second Industrial has submitted to the State Government its: the said industrial dispute;

Now, therefore, in pursuance of the prosection 17 of the Industrial Disputes Act, 19 of 1947), the Governor is pleased hereby to the said award as shown in the annexure he

#### **ANNEXURE**

In the matter of an industrial dispute Messrs. Osborn (India) Engineering Pro P.O. Krishnagar, Nadia, and their represented by Osborn (India) En Private Ltd., Employees' Union, PC nagar, Nadia. (Case No. VIII-284 of

> BEFORE THE SECOND INDUSTRIA TRIBUNAL, WEST BENGAL

#### Present:

Shri A. P. BHATTACHARYA, Judga Second Industrial Tribunal.

By Order No. 4471-I.R. |IR|10L-87(A) 64 the 24th September 1964, Government ( Bengal, Labour Department, referred an I dispute between Messrs. Osborn (India) En Private Ltd. and their workmen represented by (India) Engineering Private Ltd. Employee for adjudication regarding the issue containe order of reference.

Whether the demotion of Shri Prosat Bhowmick is justified? What relief, if an entitled to?

# Decision

is a reference under section 10 of the Induslisputes Act. Notices were issued to both the but none of them appeared or filed written on 27th March 1965 the case was fixed arms but neither party appeared. It can theree presumed the there is no dispute pending in the parties.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 22-4-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

1568-1.R./IR/11L-506/63.—30th April 1965.—
228 under the Government of West Bengal,
228 per Popartment, Order No. 218-I.R./IR/
238 b6 63, dated the 24th January 1964, the
24th January 1964, the
24th January 1964, the
24th January 1964, the
258 per Popartment of Research Road, Calcutta-24, and their
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d whereas the said Second Industrial Tribunal abmitted to the State Government its award on and industrial dispute;

w, therefore, in pursuance of the provisions of m 17 of the Industrial Disputes Act, 1947 (XIV 47), the Governor is pleased hereby to publish and award as shown in the annexure hereto.

# **ANNEXURE**

e matter of an industrial dispute between Messrs. Muslim Jewellers, P-41 Garden Reach Road, Calcutta-24, and their workmen typesented by Shop Assistants' Association of Bengal, B-73 College Street Market, Calcutta-12. Case No. VIII-19 of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

ri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

re Government of West Bengal, Labour Departby its Order No. 218-I.R./IR/11L-506/63, 24th January 1964, referred an industrial disbetween Messrs. Muslim Jewellers and their imen represented by Shop Assistants' Associaof Bengal for adjudication regarding the issue boned in the order of reference.

#### loons

bether the termination of service of Shri Gopal Chandra Maity is justified? What relief, if any, is he entitled to?

#### Decision

This is a reference under section 10 of the Industrial Disputes Act. Both parties appeared and filed their written statements. On 21st March 1965 both parties appeared with a joint petition of compromise. Petition of compromise was signed by the General Secretary Shri Sadhan Prosad Dutta for the Union and Sk. Idris Ali for the Company. Under the terms of compromise the Company agreed to pay Rs. 220 to the workman Shri Gopal Chandra Maity and the amount had been paid to him and Gopal made an endorsement upon the joint petition. The reference is thus disposed of in terms of the settlement. The joint petition do form part of the award.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 22-4-65.

# BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute Between

Messrs. Muslim Jewellers, P-41 Garden Reach Road, Calcutta-24

And

Their workmen, represented by Shop Assistants'
Association of Bengal, B-73 College Street
Market, Calcutta-12.

The humble petition of both parties-

Most respectfully sheweth-

That the abovementioned dispute has been settled among the parties amicably outside the Court.

- 1. That the Company agrees to pay Rs. 220 (two hundred and twenty) to Shri Gopal Chandra Maity against all his claims before the Company.
- 2. That the workman Shri Gopal Chandra Maity also agrees to forego all his claims against the Company including reinstatement.

In the above circumstances it is prayed that Your Honour would be pleased to pass an award in terms of the settlement stated above.

And for this act of kindness, your petitioner, as in duty bound, shall ever pray.

March 29, 1965.

For the Union:
Sadhan Prosad Dutta,
General Secretary,
Shop Assistants' Association
of Bengal.
29-3-65.

আৰি শ্ৰীগোপাল চলু ৰাইভি বুই বড কুড়ি টাকা বুৰিয়া পাইলাব সহি: শ্ৰীগোপাল চলু বাইভি।

88-J-66

For the Company:
Sk. Idris Ali.
A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
22-4-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

# Calcutta



# Gazette

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# PART IC-Awards by Industrial Tribunals and Consumer Price Index

#### **GOVERNMENT OF WEST BENGAL**

## LABOUR DEPARTMENT

#### **ORDERS**

193-I.R./IR/8L-16(B)/62. — 12th April hereas under the Government of West labour Department, Order No. 1662-I.R./(B)/62, dated the 10th May 1962, the dispute between Messrs. Calcutta Silk luring Co. Ltd., 23 B. T. Road, P.O. Suk-Parganas, and their workmen represented the Silk Munufacturing Workers' Union, Main Road, P.O. Sukchar, 24-Parganas, the issues mentioned in the said order, after specified in the second and the third to the Industrial Disputes Act, 1947 1947), was referred to the Seventh Indusbunal tor adjudication;

hereas during the pendency of proceedings e said Industrial Tribunal Shri Ganesh Pal, nof the said Company, made a complaint in to the said Industrial Tribunal against the apany alleging that the said Company had all the said workman concerned in such

rherea, in exercise of the powers conferred on 33A of the Industrial Disputes Act, 1947 if 1947), the said Industrial Tribunal has ited upon the said complaint and subits award to the State Government; Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Ganesh Pal, C/o. Calcutta Silk Manufacturing Workers' Union, P.O. Sukohar, 24-Parganas, against Messrs. The Calcutta Silk Manufacturing Oc. Ltd. (Case No. 18/63 Under Section 33A).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

to the action of water the

# AWARD

This proceeding arises out of an application under section 33A Industrial Disputes Act, filed by the workman, Shri Ganesh Pal, complaining that the Company vindictively and illegally kept him under suspension by way of punishment for an indefinite period after the domestic enquiry into the charge-sheet issued to him and without

making any decision. It is also alleged that the Company did not comply with the relevant provisions of section 33, Industrial Disputes Act, though at the time of his suspension by way of punishment, the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 1662-1.R./IR/8L-16(B)/62, dated the 10th May 1962, were pending.

The Company appeared and submitted its written statement. It denied the allegations made by the concerned workman and supported its action. After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 25th March 1965. But, in the meantime, on 4th March 1965, the Company filed a petition praying for a "no dispute" award along with a letter of the concerned workman to the Company, intimating that instead of keeping the matter pending any further, he was resigning from the Company's service and requesting the Company to accept his resignation. It is stated in the Company's application that after submitting the resignation, the workman has left on taking payment of all his legal dues by settlement.

The Tribunal waited till 25th March 1965, the date already fixed for final hearing of the case, before passing any final order upon the petition. The case was again put up on 25th March 1965. None appeared for the workman to pursue or prosecute his application. In these circumstances, I accept the Company's petition and hold that the workman has resigned from the Company's service and has thereby withdrawn from the dispute covered by the application under section 33A and so there should be a "no dispute" award in the case.

In the result, I make a "no dispute" award in the case.

S. K. RAY, Judge, Seventh Industrial Tribunal. 27-3-1965.

By order of the Governor, S. C. MUKHERJEE, Asstt. Secy.

No. d394-I.R./IR/8L-16(B)/62.—12th April 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1662-I.R./IR/8L-16(B)/62, dated the 10th May 1962, the industrial dispute between Messrs. Calcutta Silk Manufacturing Co. Ltd., 23 B. T. Boad, P.O. Sukchar, 24-Parganas, and their workmen represented by Calcutta Silk Manufacturing Workers' Union, Sukchar Main Road, P.O. Sukchar, 24-Parganas, regarding the issues mentioned in the said order, being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of before the said Industrial Tribual I workman of the said Company, under the writting to the said Industrial Tribual the said Company alleging that the with had suspended the said workman concern dispute;

And whereas in exercise of the power, by section 33A of the Industrial Deputed (XIV of 1947), the said Industrial Inadjudicated upon the said complaint and its award to the State Government.

Now, therefore, in pursuance of the property section 17 of the Industrial Dispute 1 (XIV of 1947), the Governor is pleased publish the said award as shown in the hereto.

# ANNEXURE

In the matter of a complaint under at industrial Disputes Act, by MA la Calcutta Silk Mfg. Worker! Use Sukehar, 24-Parganas, against la Calcutta Silk Mfg. Co. Ltd. (Can be under section 33A.)

BEFORE THE SEVENTH INDIST TRIBUNAL, WEST BENGAL

Present:

Shri S. K. Ray, Judge, Seventh Information Tribunal.

### AWARD

This proceeding arises out of an applicant section 33A, Industrial Disputes Act, by the man, Md. Israil, C/o. Calcutta Silk Mg V Union, P.O. Sukchar, 24-Pargams, can that the Company vindictively and illegal him under suspension by way of punsua an indefinite period after the domestic cap to the charge-sheet issued to him and to making any decision. It is also allegal to the charge-sheet issued to him and to company did not comply with the release visions of section 38, Industrial Inspections of section 38, Industrial Inspections of the time of his suspension by punishment, the adjudication proceeds another dispute between the Company workmen, referred to this Tribunal by ford Order No. 1662-I.R./IR/SL-16(B)/©. data May 1962, were pending.

The Company appeared and submitted its statement. It denied the allegations make concerned workman and supported its access necessary preliminary proceedings and supported its access polynoments, the case was finally fixed to he on 25th March 1965. But, in the meaning 4th March 1965, the Company filed appraying for a "no dispute" award along the letter of the concerned workman to the continuating that instead of keeping the appending any further, he was resigning the Company's service and requesting the Company's service and requesting the Company's services. It is setted to accept his resignation. It

iny, application that after submitting the iny, application that after submitting the interest, the workman had left on taking payall his legal dues by settlement.

Tribunal waited till 25th March 1965, the ilready fixed for final hearing of the case, besired any final order upon the petition.

See was again put up on 25th March 1965.

Specard for the workman to pursue or prosespecard for the workman to pursue or prosespecard for the workman has petition and hold that the the Company's petition and hold that the man has resigned from the Company's serman has thereby withdrawn from the disputed by the application under section 33A and greeshould be a "no dispute" award in the

the result, I make a "no dispute" award in

S. K. RAY, Judge, Seventh Industrial Tribunal. 27-3-65.

By order of the Governor, S. C. MUKHERJE5, Asstt. Secy.

1395-I.R./IR/8I-16(B)/62.—12th April —Whereas under the Government of West gal Labour Department, Order No. 1662-I.R./gl.-16(B)/62, dated the 10th May 1962, the smal dispute between Messrs. Calcutta Silk afacturing Co. Ltd., 23 B. T. Road, P. O. har, 24-Parganas, and their workmen representa Calcutta Silk Manufacturing Workers' m. Sukchar Main Road, P.O. Sukchar, 24-mas, regarding the issues mentioned in the order, being matters specified in the Second the Third Schedules to the Industrial Disputes 1947 (XIV of 1947), was referred to the ath Industrial Tribunal for adjudication;

id whereas during the pendency of proceedings the said Industrial Tribunal Shri Y. Chiranworkman of the said Company, made a comit in writing to the said Industrial Tribunal ast the said Company alleging that the said pany had suspended the said workman consid in such dispute;

ad whereas in exercise of the powers conferred exton 33A of the Industrial Disputes Act, 1947 V of 1947), the said Industrial Tribunal has adated upon the said complaint and submitted ward to the State Government:

ward to the State Government; ow, therefore, in pursuance of the provisions retion 17 of the Industrial Disputes Act, 1947 V of 1947), the Governor is pleased hereby to lish the said award as shown in the annexure

# ANNEXURE

he matter of a complaint under asstion 33A, industrial Disputes Act, by Chri Y. Obiranjib, 6-e. Calendta CHk CHig. Workers' Union, P.O. Sukohar, 24-Parganas, against Mesers. The Galoutta Silk Mfg. Co. Ltd. (Gase No 34 of 1863 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present :

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

#### AWARD

This proceeding arises out of an application under section 33Å, Industrial Disputes Act, by the workman, Shri Y. Chiranjib, complaining that the Company vindictively and illegally kept him under suspension by way of punishment for an indefinite period after the domestic enquiry into the chargesheet issued to him and without making any decision. It is also alleged that the Company did not comply with the relevant provisions of section 33. Industrial Disputes Act, though at the time of his suspension by way of punishment, the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 1662-I.R./IR/8L-16(B)/62, dated 10th May 1962, were pending.

The Company appeared and submitted its written statement. It denied the allegations made by the concerned workman and supported its action. After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 25th March 1965. But, in the meantime, on 4th March 1965, the Company filed a petition praying for a "no dispute" award along with a letter of the concerned workman to the Company, intimating that instead of keeping the matter pending any further, he was resigning from the Company's service and requesting the Company to accept his resignation. It is stated in the Company's application that after submitting the resignation, the workman had left on taking payment of all his legal dues by settlement.

The Tribunal waited till 25th March 1965, the date already fixed for final hearing of the case, before passing any final order upon the petition. The case was again put up on 25th March 1965. None appeared for the workman to pursue or prosecute his application. In these circumstances, I accept the Company's petition and hold that the workman has resigned from the Company's service and has thereby withdrawn from the dispute covered by the application under section 33A and so there should be a "no dispute" award in the case.

In the result, I make a "no dispute" award in the case.

S. K. RAY, Judge, Seventh Industrial Tribunal: 27-3-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Seep

No. 1396-I.R./IR/8L-16(B)/62.—12th April 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1662-I.R./IR/8L-16(B)/62, dated the 10th may 1962, the industrial dispute between Messrs. Calcutta Silk Manufacturing Co. Ltd., 23 B. T. Road, P.O. Sukchar, 24-Parganas, and their workmen represented by Calcutta Silk Manufacturing Workers' Union, Sukchar Main Road, P.O. Sukchar, 24-Parganas, regarding the issues mentioned in the said order, being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Dilip Kumar Chakravarty, workman of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had suspended the said workman concerned in such dispute;

And whereus in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Dilip Kumar Chakraborty, C/o. Calcutta Silk Manufacturing Workers' Union, P.O. Sukchar, 24-Parganas, against Messrs. The Calcutta Silk Manufacturing Co. Ltd. (Case No. 37/63 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. Ray, Judge, Seventh Industrial Tribunal.

## **AWARD**

This proceeding arises out of an application under section 33Å, Industrial Disputes Act, filed by the workman, Shri Dilip Kumar Chakraborty, complaining that the Company vindictively and illegally kept him under suspension by way of punishment for an indefinite period after the domestic enquiry into the charge-sheet issued to him and without making any decision. It is also alleged that the Company did not comply with the relevant provisions of section 33, Industrial Disputes Act, though at the time of his suspension by way of punishment, the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 1662-I.R./IR/8I-16(B)/62, dated 10th May 1962, were pending.

The Company appeared and submitted its statement. It denied the allegations made concerned workman and supported its actual necessary preliminary proceedings and supported in actual journments, the case was finally fixed for a concerned workman to the means on 25th March 1965. But, in the means 4th March 1965, the Company filed a praying for a "no dispute" award along a letter of the concerned workman to the Companying that instead of keeping the pending any further, he was resigning in Company's service and requesting the Company's service and requesting the Company's application that after submitted that the concerned workman has left on taking ment of all his legal dues by settlement.

The Tribunal waited till 25th March 1855 date already fixed for final hearing of the bfore passing any final order upon the particle of the case was again put up on 25th March 1850 None appeared for the workman to pursue of cute his application. In these circumstance accept the Company's petition and hold that workman has resigned from the Company's vice and has thereby withdrawn from the day covered by the application under section 324 so, there should be a "no dispute" awaring case.

In the result, I make a "no dispute avent the case.

Judge, Seventh Industrial Tribu 27-3-65.

By order of the Government

S. C. MUKHERJEE, Asse &

No. 1429-I.R./IR/7L-34/64.—19th April R—Whereas under the Government of West Beat Labour Department, order No. 3922-IR Th 34/64, dated the 1st September 1964, the index dispute between Messrs. (lagalbhai Jute Mil (Ltd., P.O. Uluberia, Dist. Howrah, and a workmen represented by the National Issue Unite Workers, Gagalbhai Jute Mil Commit Bele Sejbaria, P.O. Uluberia, Howrah, regain the issue mentioned in the said order being a trial Disputes Act, 1947 (XIV of 1947), was ferred for adjudication to the Second Indust Tribunal:

And whereas the said Second Tribunal has a mitted to the State Government its award on a said industrial dispute;

Now, therefore, in pursuance of the promise section 17 of the Industrial Disputes Act. B (XIV of 1947), the Governor is pleased bridge, publish the said award as shown in the analyst hereto.

# ANNEXURE

In the matter of an industrial disputs him Gagalbhai Juto Mill (P) Ltd., P.O. Uhind district Hourah, and their workers

nted by the National Union of Jute Workers, against Jute Mill Sommittee, Sole Sejheria, against Hourah. (Case No. VIII-250 1954.)

EFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

# Present :

hri A. P. Bhattacharya, Judge, Second Industrial Tribunal.

# Appearances:

c Company: N. K. Raha, Advocate of lesses ()rr Dignam & Co., Solicitors.

the Union Shri Nikhil Roy, Advocate.

he tiovernment of West Bengal, Labour Dement, by its order No. 3922-I.R./IR/71-34/ lated Calcutta, the 1st September 1964 has ned an industrial dispute between Messrs. phbar Jute Mills (P) Ltd., and their workmen resented by the National Union of Jute pkers, (ingalbhai Jute Mill Committee. The pissue contained in the order of reference is:

Whether the discharge of Shri Abu Bakkar is partified? To what relief, if any, is he entitled?

his is a reference under section 10 of the Indusl Disputes Act. The dispute is between his tiagalbhai Jute Mills (P) Ltd, and their kmen represented by the National Union of e Workers, (fagalbhai Jute Mill Committee. I mion as well as the company filed their reshic written statements and on the date of hearadduced oral and documentary evidence in port of their respective cases. Both parties re represented by lawyers and they addressed ument to the Tribunal.

n the written statement the Union contends t Abu Bakkar had been working in the Mills re 1948. He was on active member of the honal Union of Jute Workers which has a local mittee in (iagalbhai Jute Mill and Abu Bakkar the General Secretary of the said Committee the Union. The company disliked the funcmug of the Union within the industrial unit. a Bakkar became unpopular with the company tause of his Union activities. On 15th Decem-1962 Abu Bakkar was served with a chargeset in which he was charged with habitual abice and absence on 10th December 1962 in ricular No enquiry was held into the said arge-sheet and Abu Bakkar was discharged by efter on 1st January 1963. The charge against m Bakkar was framed under rule 14(c)(v) of 'Company's Standing Orders. The dismissal Abu Bukkar is impugned by the Union as un-

The company filed written statement in answer that of the Union in which it was maintained at the Union is not a Union of this industrial it and this is not an industrial dispute but an industrial dispute. The Tribunal accordingly has jurisdistion to decide the reference. The Union

named in the order of reference has no locus standiand cannot espouse the cause of Abu Bakkar. With regard to merits of the charge-sheet the company contends that the charge had been proved to the hilt in a departmental enquiry held by the Manager after giving due opportunities to the workman of meeting the charge. The workman was habitually absent and as such his conduct amounts to misconduct under rule 14(c)(v) of the Company's standing orders. He was accordingly rightly discharged by the company and the said order of discharge should be upheld by the Tribunal.

#### Decision

Before I proceed to decide the issue on merits a finding should be recorded as to whether it is an individual dispute or an industrial dispute. is a point which has been specifically raised in the written statement of the company in paragraph 2. The order of reference is impugned as bad in law inasmuch the dispute referred is not an industrial dispute. The onus is upon the Union to prove that it is an industrial dispute. In order to prove this the Union will have to prove the following. The Union is the National Union of Jute workers which is a Union of Jute Industry no doubt but it is not the exclusive Union of the workers of Mesers Gagalbhai Jute Mill (P) Ltd. The Union contends that a substantial number of workers of this unit are members of the National Union and there is a committee of that Union functioning within this unit. This evidence of P.W.1. Abu Bakkar, the discharged wokrer, is corroborated by the evidence of P.W.2. Shri Asoke Ranjan Sanyal, who gave evidence on the side of the Union. The evidence of Shri Sanyal is that about 600 workers of (lagalbha: Jute Mill were members of the Union in question at the relevant period when the reference was made. Reference was September 1964. The membership of this Union from the workers of Gugalbhai Jute Mill was more than 600 from April 1964 to March 1965 which covers the relevant time when the dispute was raised and espoused. In support of the oral testimony the membership resigster has been filed. It is Ext. 2 which shows the list of members from the workers of this jute mill. The membership register of previous year 1962-63 was also filed. Subscriptions are collected and the conterfoil books are Ext. 3 series. P.W.2. Shri Sunyal further stated that the Union espoused the cause of Abu Bakkar. He further added that at a general meeting of workers of the Gagalbhai Jute Mills, the General Secretary of the Union was authorised to espouse the cause of Abu Bakkar and Shri Sanyal was present at that time. It is true that there is no record of that meeting but the oral testimony of Shri Sanyal that at a meeting the workers of Gagal-bhai Jute Mill espoused the cause of Abu Bakkar is not challenged or there is no counter evidence on which I can discard the said testimony. From the evidence discussed above it emerges that about 600 workers of Gagalbhai Jute Mill are members of the National Union which is a Union exclusively of Jute Industry and that it is a substantial number having representative capacity. It further emerges from the evidence on record that at a meeting of the workers of this Union the dispute of Abu Bakkar was espoused by other workers of the same Union. This would be

enough to vest the character of an industrial dispute in the discharge of Abu Bakkar. I hold accordingly that this is an industrial dispute and the reference is not bad in law. The Tribunal has jurisdiction to record its finding on the issue framed in the order of reference.

Now I will consider the main issue itself, whether the discharge of Abu Bakkar is justified. On 1st January 1963 Abu Bakkar was discharged, vide Ext. D. The reason assigned for the discharge in Ext. D is habitual absence without leave which in 1962 has been found to be 13 days up to 15th December 1962 when the charge-sheet was issued. It is an offence under standing orders No. 14(c) (v). The workman challenges that this order of discharge is malafide and unjustified. Abu Bakkar in his evidence stated that he was also the Joint Secretary of the Committee of the Union in proviews years. He wants to make out a case that being the Secretary of the Union he was not in the good book of the company and the company proceeded against him in a malafide manner. The facts are as follows: He received the charge-sheet, Ext. A, on 15th December 1962. The charge was that his record of absence during 1962 show quite a large number of days of habitual absence without leave in the said year. was a misconduct according to the standing orders, clause 14(c)(v). He was also absent without leave on 10th December 1962. The reply to the charge-sheet is Ext. B. The workman characterised the charge-sheet as vague, since the number of days of absence was not dated in the chargesheet. Thereafter the company issued a letter, Ext. 1, on 18th December 1962 giving particulars of unauthorised absence. In that very letter the workman was asked to appear for enquiry on next day, namely, 19th December 1962. The enquiry day, namely, 19th December 1962. was commenced according to the company on 19th December 1962. The proceedings of the enquiry is Ext. C. Shri Patel was the Enquiring Officer. He is also the Manager of the Jute Mill. Shri Patel gave evidence before me to say that the enquiry was commenced by him on 19th December 1962 and that the Personnel Officer Shri Roy and Overseer Shri Desai were present at the enquiry. He further added that Abu Bakkar was present. The evidence of Abu Bakkar is that he received the charge-sheet as well as the letter Ext. 1, but he was not asked to give any reply to Ext. 1. He, however admitted that he was called at the enquiry but in fact no enquiry was held in his presence. His evidence is that on several days he was told that no enquiry could be held on that day. The substance of his evidence is that there was no enquiry held in his presence. On this point there is the evidence of Shri Patel who stated on oath that he held the enquiry. Proceedings of enquiry is produced before me (Ext. C.) written on the dictation of Shri Patel by one of his subordinate. Shri P. Roy, the Personnel and Welfare Officer of the company, gave evidence be-fore the Tribunal. He corroborated the statement of Shri Patel. He testifies to the fact that Abu Bakkar was present of all the stages of the enquiry. Relying upon the evidence of Shri Patel and Shri Roy it is reasonable to come to the finding that in et an enquiry was held in presence of Abu Bakkar though however the proceedings does not contain any signature of the charge-sheeted work

men. Shri Patel explained it by saying it is practice to obtain the signature of the signat

- (1) where there have been want of aith;
- (2) whether there is victimisation or the habour practice;
- (3) whether the management is guilty of he error or violation of principles of name justice;
  - (4) whether on the materials the finding completely baseless and perverse

On the evidence of Abu Bakker I can as come to conclusion that he had copy of the chan sheet and the detailed statement of absenteens tained in Ext 1 and the enquiry was held n presence. He was accordingly given reason opportunities of meeting the charge against Before the Tribunal it is contended on the mid Abu Bakkar that he received the detailed and ment of charge on 18th December 1962 and the quiry was commenced on the next day, is, 18 December 1962. The time appear to be short in Abu Bakkar did not make any complain to the management on that ground nor did he apply he time to the enquiring officer. Even in his ender before this Tribunal he does not say that the ter was too short for him for getting his case properly represented. That is not his case even not written statement before me. Abu Bakka was dingly get reasonable opportunities of delening himself at the enquiry. The enquiry that was be cannot be said to be unfair or opposed to the preciples of natural justice. Now the question whether the conclusion that was drawn by the quiring Officer is a possible conclusion at indings of the enquiring officer are compensations. baseless on perverse and suffer from basic ent Weaving Overseer was examined before the date tic tribunal. His evidence show that Abbu Bells absented himself without leave on many occasion He deposed to prove the statement of abenual as mentioned in the letter of 18th December He further stated that such absenteesm dislocation the work of loom and production was hampered a result thereof. This evidence of the warm overseer was not challenged by Abu Bakkar. declined to cross examine him. Abu Bakka examined at the domestic tribunal. He that he remained absent due to his howerk work. He admitted that he did not take and he remained absent without leave. further added that he did not think it necessit take leave. Whenever he asked for leave it will

him. That is the evidence of Abu the domestic tribunal. The enquiring is the Manager himself gave him opof explaining his absence. Abu Bakwant to say anything but he invited reflect to do whatever he liked. Abu on 10th December 1962 euquiring officer The hun-elt have evidence came to the finding Bakkar was guilty habitual of thout leave and he not only recommenpre but himself passed the order of dis-From Ext 1 it will appear that Abu absent without leave on 13th occale vear 1962 beginning from January to He was absent almost every month on he occasions In the month of June he t on four occasions and each time withm leave of absence. The overseer's peorded by the enquiring officer shows as orally advised not to remain absent have but he persisted in the same pracite of the oral advice. Overseer's evither shows no other worker remained thout leave like Abu Bakkar. If on the lence the domestic tribunal came to the at Abu Bakkar was guilty of habitual ithout leave such finding is quite a possit all at cannot be characterised as erroperverse. The finding of the enquiring supported by some evidence and if the other believed that evidence and came a conclusion, the Tribunal would refuse ere Habitual absence has no where led and a practical commonsense view taken. Absence on 18 occasions within the course of one year even though the overseer verbally not to persist in must be construed as habitual absence ave I hold accordingly that the finding quing officer cannot be interfered on r grounds on which the Tribunal may inth the decision taken by a domestic trihe action is not malafide.

accordingly that the discharge of Abu justified This is my award.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 7-4-65

at my dictation and corrected by me.

A P. BHATTACHARYA.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

31-I.R., IR/14L-2(A)/64. — 19th April hereas under the Government of West Labour Department, order No. 3623-I.R./ 14 60, dated the 19th July 1960, read with rigendum No. 509-I.R./IR/14L-14/60, h February 1962, the industrial dispute the Municipalities in West Bengal menthe list attached to the said order reprethe West Bengal Municipal Association, lege Street Market, Calcutta-12, and orkmen represented by West Bengal Municipal Employees Federation, Dr. Meghuad Saha Road, Asausol, Burdwan, Hooghly District Municipal Workers' Union, 346 G.T. Road, Belur, Howrah, and Chandernagore Municipal Corporation Sramik Union, Lal Dighir Dhur, G.T. Road, Chandernagore, Hooghly, regarding the issue mentioned in the said order, being a matter specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Mohit Kumar Biswas, a workman of Vishnupur Municipality, made a complaint in writing to the said Industrial Tribunal against the said Vishnupur Municipality alleging that the said Municipality had discharged the said workman concerned ın such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of a complaint under section 33A Industrial Disputes Act, by Shri Mohit Kumar Biswas, a workman of Vishnupur Municipality, against his employer Municipality (C/o. Shri Balai Chatterjee, General Secretary, West Bengal Municipal Employees' Federation, 213 K. L. Traffic Quarters, Asansol). (Case No. 136 of 1964 under section 33.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shot S. K. RAY, Judge, Seventh Industrial Tribuunal.

#### AWARD

This is an application under section 33A, Industrial Disputes Act, by Shri Mohit Kumar Biwsas, an employee of Vishnupur Municipality, the O.P., complaining that he was discharged from service on 15th June 1964 during the pendency of adjudication proceedings of another dispute between the Municipality and the workmen, referred to this Tribunal by G.O. No. 3623-IR., dated 19th July 1960, but without complying with the relevant provisions of section 33, Industrial Disputes Act, and so, the discharge was illegal and it was also unjustified.

The Municipality appeared and filed its written statement. The case was finally fixed for hearing on 1st April 1965. On that day, the applicant workman's authorised representative, Shri B. Chatterjee, General Secretary, West Bengal Municipal Employees' Federation, appeared and filed a petition stating that the dispute had been unicably settled and the workman had been reinstated in service. In view of this petition, the dispute must be deemed to have ceased to exist and so, the case is to be disposed of by a 'no dispute' award.

In the result, I make a 'no dispute' award in the case.

S. K. RAY,

Judge, Seventh Industrial Tribunal,

The 2nd April 1965.

By order of the Governor, S. C. MUKHERJEE, Asstt. Secy.

No. 1432-I.R./IR/101-123/64. — 19th April 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 4300-I.R./IR/101-123/64, dated the 17th September 1964, the industrial dispute between Messrs S. N. Mallick & Co., 144/2 Narasingha Dutta Road, Howrah, and their wormen represented by Howrah Small Factories Workers' Union, C/o Shri Anadi Dos. M.L.A., Dasnagar, Howrah, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act., 1947(XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal:

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# ANNEXURE

In the matter of an industrial dispute between Messrs. S. N. Mallick and Co., 144/2 Narasingha Dutta Road, Howrah, and their workmen represented by Howrah Small Factories Workers' Union, C/o. Shri Anadi Das, M.L.A., Dasnagar, Howrah. (G.O. No. 4300-1.R., dated 17th September 1984.) (VIII 267/84.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

For the Union : None

For the Company : Shri P. N. Mullick, Proprietor.

This reference under section 10 of the Industrial Disputes Act has been referred to this Tribunal for adjudication of the following issue:

Whether Shri Gopal Chandra Das is entitled to the Bonus paid to the other workmen before the Puja of 1963? The parties are Messrs. S. N. Narasingha Datta Road, Howrah, and Morkers' Union, C/o. Shri Anad. Dusnagar, Howrah.

Both the parties appeared in this mitted their written statements

In short, the case of the working Gopal Chandra Das was retrendal 1963, but he was not paid Puja hope a The case of the company was that the of Shri Das was made before the bear the year 1963 and he was not entitled bonus. Some adjournments were obtained parties on the ground that negative going on for compromise (In the last journment was given on that ground ordered that in case of failure of the come to a compromise, hearing would on 6th April 1965. Today the matter to at about 11 a.m. Shri P. N. Mallick at the company was present but none on he workmen was found. I waited up to !! in spite of the fact, neither the un workman appeared before this Tubui has been taken from the side of the we cause has been shown by the l'ang h appearance today. In the circumstant the case ex-parte in presence of the Christian P. N. Mallick examines limit of the employers. His evidence is that proprietor of Meners. S N. Malliel 4 Gopal Chandra Das was retrenched is a of August 1963, that he was paid all he wages and retrenchment compension was paid Puja bonus for the years 1% that he was retrenched before the lar held in 1963 and that as he was not mid ment of the company before the Pups, i entitled to Puja Bonus for the ven 18 tedly, Durga Puja was held after the ed of Shri Das. The retrenchment is a The evidence shows that in pre-Shri Dus got Puja Bonus while in the the Company. The evidence further Shri Das was retrenched before the la in the year 1963 and that he was paid and retrenchment compensation A: 1 Puja, therefore, Shri Das was not in the the company and I think Messrs > V Co. were justified in not paying an P to Shri Das. Moreover, there is no ! prove that the dispute over the case of ! an industrial dispute.

In view of my finding above, the sanswered against the workmen and Shri Gopal Chandra Das is not entitled to Bonus for the year 1963.

Typed to my dictation and corrected

R. BHATTACHARYA, Judge.

R. BHATTATI Judge, Fourth Industrial 64-65

By order of the S. C. MUKHERJEE,

HIR IR/10L-5(A)/63—19th April sees under the Government of West bour Department, Order No. 1347-IR/bour Department, Order No. 1347-IR/bour Department, Order No. 1347-IR/bour Department, Order No. 1347-IR/bour Department, Co. Ltd., Salkia, Howrah, sorkmen represented by (i) Hooghly unboyees' I mon, 22 Nanda Lall Mitra a. Howrah, and (ii) Hooghly Docking a. Howrah, regarding the issue mental. Howrah, regarding the issue mental. Howrah, regarding the issue mental. Schodule to the Industrial Disputes (XIV at 1947), was referred to the dustrial Tribunal for adjudication;

ereas during the pendency of proceedthe said Industrial Tribunal Sri Gopal Barerice, a workman of the said Comlea complaint in writing to the said Tribunal against the said Company;

lerens in exercise of the powers conferred 33A of the Industrial Disputes Act, V of 1947), the said Industrial Tribunal leated upon the said complaint and subaward to the State Government;

herefore, in pursuance of the provisions 117 if the Industrial Disputes Act, 1947 1947), the Governor is pleased hereby to he said award as shown in the annexure

#### ANNEXURE

giter of an application under section of the Industrial Disputes of 1947 by I Chandra Banerjee, an employee of The Hooghly Docking & Engineering Ltd., 6 Howrah Road, Howrah (Address: Ipendra Mitra Lane, Salkia, Howrah), 181 the aforesaid Company, arising out C.O. No. 1347-IR/IR/10L-5(A)/63, I 27th March 1963. (Gase No. 134 of .)

ORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

#### Present:

n R BHATTACHARYA, Judge, Furth Industrial Tribunal.

the Company : Shri D. Gupta.

the Union : None.

an application under section 33A of the l Disputes. Act filed by one Gopal Banetice against his employers Messrs, Docking and Engineering Co. Ltd., 6 Road, Howard. In short, the allegation authors is that during the pendency of a under the Industrial Disputes Act before uned, the opposite party, namely, Messrs, Docking & Engineering Co. Ltd (heresterred to as the Company), suspended two days without pay by way of punishthout holding any enquiry against him, an alleged that the punishment was withjustification and that the principles of justice were not followed.

The Company filed a written statement stating that the application is not maintainable as the provision of section 33 of the Industrial Disputes Act was not violated. It has been further alleged that for misconduct of the petitioner, the Company suspended him on consideration of the facts and circumstances. It has been stated that the petitioner permitted the gate attendant of the Company, one B. D. Manna, to leave the gate during the duty hours unlawfully and without obtaining permission of his superior officer, that no alternative arrangement was made for posting a substitute in place of the gate attendant and that the action of the opposite party amounted wilful neglect of duty.

Today was fixed for hearing of the case but the petitioner has failed to appear in this case. Nobody has come on his behalf either. The Company has appeared with its witnesses and examined one witness. Some documents have also been marked exhibits.

In ordinary course the present application of Shri Banerjee is liable to be dismissed for non-prosecution as he has not appeared before this Tribunal at the time of hearing to pursue his case. No reason has been assigned for his absence. The Rule 21 trained by the Government of West Bengal under the Industrial Disputes Act says that if without sufficient cause being shown, any purty to a proceeding fails to attend, the Tribunal may proceed as if such party had duly attended or had been represented. If, according to this rule, it is presumed that the non-appearing applicant had attended, even then, the present application is liable to be dismissed on account of the absence of evidence on his side

I have, however, asked the Company whether any evidence would be adduced on its side. The Company has, however, examined one withness. He is the Security Officer of the Company. He says that Shri Banerjee allowed a gate-keeper B. D. Manna to leave his place on 5th February 1964 without obtaining any premission from the witness or any other authority. The applicant was not authorised to give permission to Shri Manna to leave his place. Shri Banerjee did not make any other arrangement for posting a substitute at the gate in his place after allowing him to leave and he did not also inform the witness or any authority that he had allowed Shri Manna to leave

The first contention raised from the side of the Company is that the present application is not maintainable as the provision of section 33 of the Industrial Disputes Act has not been violated. Admittedly, no enquiry was held before suspending Shri Banerjee for two days without pay. The Company wants to say that the management considered the chargeshoet and the explanation submitted by Shia Banerjee and thereafter he was suspended. Admittedly again, the Company has no Standing Orders relating to the workmen like Shri Banerjee. The question is whether the Company violated the provisions of section 33(2)(b) of the Industrial Disputes Act. There is no doubt that Shri Banerjee was punished for misconduct, not connected with the main reference. In the absence of the Standing Orders, the Company should have held an enquiry against Shri Banerjee offering him opportunity to defend himself. The principles of

natural justice demand such kind of enquiry, although there were no Standing Orders in this Company. As Shri Banerjee was suspended by the Company without any enquiry and without offering opportunity to Shri Banerjee for his selfdefence, I should hold that the provisions of section 33(2)(b) of the Industrial Disputes Act was violated and, as such, the present application is maintainable under section 33A of the Industrial Disputes Act. I shall, however, consider whether the evidence adduced by the company justifies the order of suspension passed against Shri Banerjee. The Security Officer has given evidence on oath. The chargesheet is Ext. 1. The allegation is that on 5th February 1964 Shri Banerjee allowed Shri Manna to leave the duty Post from 1-30 p.m. without making any alternative arrangement for a gate-keeper as a result whereof, the gate remained unattended. The further allegation is that this fact was not intimated to the Security Officer. Ext. 2 is the explanation submitted by Shri Banerjee. He does not deny the fact that Shri Manna was allowed to leave. Shri Banerjee wanted to say that he asked Shri Manna to get his leave authenticated by the Security Officer on the following day. Shri Banenjee further wanted to say that as he was very busy with his work on the following morning, he could not get any opportunity to Speak to the Security Officer about it. From the evidence of O.P.W.I., the Security Officer, it is quite clear that Shri Banerjee had no authority to allow Shri Manna to leave his post or allow him to be off duty without obtaining the permission from the witness or any authority. It is also clear that Shri Banerjee did not obtain any such permission. Nor did he inform about this fact to the Security Officer or any other authority on the following day. It is clear therefore that on account of the action of Shri Bancrjee the gate of the factory remained unattended for a long time. Shri Banerjee did not care to place any substitute at the gate in place of Shri Manna. This conduct of Shri Banerjee was certainly objectionable and prejudicial to the interest of the Company. The conduct of Shri Banerjee violated the discipline of the administration. There can be no doubt that the action—of Shri Banerjee amounted to misconduct.—The suspension order passed by the General Manager, marked Ext. 3, was therefore justified and proper. Shri Banerjee could have no grievance against it. The order was bona fide and legal. I should note in this connection that Exts. 4, 4(a) & 5 show that in the mean time Shri Banerjee tendered his resignation and left the service of the company and that the resignation was accepted.

In the result the application fails and it is rejected.

Dictated and corrected by me. R. BHATTACHARYA, Judge. 31-3-65.

> R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 31-3-65

By order of the Governor, S. C. MUKHERJEE, Asst. Secy. No. 1433-I.R./IR/111-47/64—184
—Whereas under the Government, Order Labour Department, Order Labour Department, Order Labour Department, Order Labour Department, Order Labour La

And whereas the said Sixth Industral has submitted to the State Government on the said industrial dispute;

Now, therefore, in pursuance of the of section 17 of the Industrial Disputs (XIV of 1947), the Governor is plaused publish the said award in the anneum

#### ANNEXURE

In the matter of an industrial diput Measrs. Duncan Brothers and it. Notaji Subhas Road, Galcuttal, a workmen represented by Dunca in Co. Ltd. Employees' Union, 12A to Street, Galcutta, referred in No. 2301-I.R./IR/11L-47/64, data June 1984. (Case No. VIII-17/44)

BEFORE THE SIXTH INDUSTRIAL NAL. WEST BENGAL

#### Present:

Shri P. Basu, Bar.-At-Law, Judge, dustrial Tribunal.

#### Appearances:

Present for the Union. Shri N Advocate with Shri T P ( Advocate.

Present for the Company: Shii k Counsel with Shri R. Gossami a Chamber of Commerce and Industr

# AWARD

The Government of West Bengal in 2301-1.R./1B/11L-47/64, dated 22ad referred the following disputes betwee Duncan Brothers & Co. 14d., 31 Med. Road, Calcutta-1, and their workment by Duncan Brothers & Co. Ltd., I Union, 12A, Kashi Dutta Street, Cakel Tribunal for adjudication.

#### **Jacues**

- (1) Grades and scales of pay for ordinate staff.
- (2) Retirement age for the subords
- (3) Gratuity for the subordinate

the service of the usual notice, the Union workmen had submitted its written states and the (company had also submitted its statement. In the written statement submitted its the Union on behalf of the workmen, stated that the subordinate staff comprising the following categories:—

her peons. sk peons. a boys. bitmatgar. aftrus. hee bearers. dectrician's helpers. weepers plawn labourer. gsalchis itman. arwans. 'ooks ead cook lectric mistry. arpenters. )riv 15.

the Charter of Demands which is annexed written statement, there are 7 groups from F Group A comprises of Waiting peon, Dak Office bearer, Duftry, Khansama, Tea boy, er and Godown coolies. Group B comprises awan and Lattman, Group C comprises of Mistry. Groups D, E and F comprising evers. Cooks and Carpenters respectively, males and scales of pay have been specifi-mentioned in the Charter of Demands. It d that there have been revision of wages in is merentile and commercial concerns and Messrs Duncan Brothers has a financial ity to pay the increased wages demanded by arkmen Regarding the age of retirement stated that the retiring age should be fixed years. Regarding gratuity, reference has made to the Charter of Demands and it is hat the Company has the financial capacity y the gratuity as claimed by the Union in Charter of Demands. The claim has been under three heads, namely, (1) on the death employee while in service of the Company his physical or mental disability to conturther in service, (2) on voluntary retire-or resignation of an employee after 15 service in the Company, and (3) on termiof service of an employee by the Company. not necessary to mention the details of the er of Demands in view of the settlement has been arrived at.

the written statement filed on behalf of the any it has been ulleged that the reference is mintainable in law and on the facts disclosed. It is a well known fact that the Tea and Jutees which comprises the main source of the any's income is faced with progressively inag competition in the international market

both from Asian countries and from African countries. That the strength of subordinate staff in the Company is high in proportion to clerical and other staff. The productivity in general has been low and any plans of rationalisation of the strength of working force have invariably been opposed by the Union and that the financial position of the Company has reached so tar, is largely due to favourable market and other conditions and the management believes that the workmen have not, as a whole, put in their fair share to the prosperity of the organisation. It is further alleged that the existing pay scales by and large compare favourably with other commercial houses in the area and there has been no material change in the circumstances which would warrant revision of the scales of pay at this stage and that the terms and conditions laid down in the Third Omnibus Engineering Tribunal's Award covering the major engineering industries in West Bengal are far below the facilities enjoyed by the workmen in this organisation. Therefore, there is no justification to revise the basic wages of the subordinate staff unless the revision goes hand in hand with rationalisation in production and productivity of the concemed workmen.

Regarding the age of retirement it is said that in the majority of the mercantile firms in the area is 58 years, provided the employees concerned are found physically and mentally fit to continue their employment beyond the age of 65 years. Regarding the gratuity it is said that the Provident Fund Act, 1952, had been recently made applicable to the mercantile firms and the employers have to continue 61% on both basic pay and dearness allowance and that the employers have also to pay the dearness allowance according to the Bengal Chamber of Commerce Formula and that there is also the limited pension scheme to provide relief on an ex-gratia basis to the members of the subordinate staff who may be in distress. The Company, however, is prepared to consider the introduction of the reasonable gratuity scheme provided that an overall agreement is reached in respect of the other terms of the service more or less on the lines applicable to the clerical staff. Lastly it is said that the Company is still willing to negotiate at bi-partite level in respect of this dispute if the Union in willing to co-operate to come to a reasonable settlement.

The case was fixed on 11th March 1965 for hearing after filing of certain documents by the Union and the Company. On 11th March 1965 certain documents were marked on behalf of the Union and on behalf of the Company after dispensing with formal proof. Thereafter it was represented to me that there is a talk of settlement between the parties and that some terms had already been settled. Accordingly I adjourned the hearing to 19th March 1965 for effecting the settlement. The case had again to be adjourned to 25th March 1965 and then to 1st April 1965 to enable the parties to come to a reasonable settlement regarding the disputes. Today a joint petition of compromise has been filed signed by the Assistant Secretary on behalf of the Union and the Personnel Officer on behalf of the Company. I have heard the Learned Counsel appearing for the Company and the Learned Advocate appearing on behalf of the l'nion. It appears to me that the terms of settlement are bonn fide, reasonable and legal and should be given effect to. The terms are mentioned in Annexure A and should form part of the award. I accordingly pass an award in terms of the memorandum of agreement between the parties and direct that the memorandum of agreement as per annexure A should form a part of the award.

This is my award ..

Dictated and corrected by me.
P. BASU, Judge,
P. BASU,
Judge, Sixth Industrial Tribunal.

Th 1st April 1965.

8. Carpenter

9. Drivers

# ANNEXURE "A"

#### MEMORANDUM OF AGREEMENT

Parties: Messis, Duncan Brothers & Co. Ltd., 31 Netaji Subhas Road, Calcutta (employer), and their workmen (subordinate staff) represented by Duncan Brothers & Co. Ltd. Employees' Union, 12A Kashi Dutta Street, Calcutta.

It is hereby agreed by the parties abovenamed as follows:

#### Issue No. 1-Grade and scales of pay

Sl. No.	Categories	Scale of Pay	
i.	Office Peons, Dak Peons, Tea Boys, Khitmat- gars, Duftries.	Rs.35—1—45—2— 67—3—70.	
2.	Office Bearers, Sweepers, Godown Coolies, Mosal- chies.	R4.351192- 67.	
3.	Liftman	Rs.35 -1-462- 70.	
4.	Durwans	Rs.40-1-46-2	
5.	Electricians	Rs 75—3—90—4— 122.	
6.	Cooks	Ra.40:-145 -2 63 -3 75	
7.	Head Cook	Rs.40—1—45—2— 63—3—75 plus Rs.15 special allo wance.	

Rs.55-2-67-3-

-134.

Rq.70-2-84-

126-4-

85.

- Notes.— (i) The present liftman, Shr. R. Ram, if he is in the Conservice when he completes on service at the maximum of 1 (Rs. 70), will be entitled a sonal allowance of Rs. 2 per which will cease if and 1 scale for liftman is revised time in the future.
  - (ii) Those workmen whose her increment in their respecting scales is below Re. 2 we titled to three such increme added to their respective basic pay before being he their respective new scales.
  - (iii) Those workmen whose ner increment in their respect ting scales is Rs. 2 or above entitled to two such increme added to their respective music pay before being fi their respective new scales
  - (iv) Those workmen who have reached the maximum of the tive existing scales will be to twice the amount of the crement in their respective scales added to their expay before being fitted into pective new scales.

The above agreed grades and scales a come into force with retrospective effective 1964 (sixty-four)

#### Issus No. 2-Retiring age

The workmen will retire on complet years of age with effect from the date of ment.

#### Issue No. 3-Gratuity

The following rules shall apply with the date of this agreement:

- (1) If an employee is unable to o service with the Company by reason of
  - (a) illness involving disability of nent or semi-permanent nature
    - (b) death.

he, or his next of kin, shall be paid of basic salary or wages for each comple service and proportionately for the tryear, subject to a maximum of 15 me salary or wages to be disbursed to his legal representatives or assignees.

(2) (a) An employee who retires the age of retirement, or whose set been terminated by the Company for other than dismissal for misconduct, stagratuity as laid down in column following table.

sployce who voluntarily retires or the services of the Company shall attnty as laid down in column (3) of g table.

Gratuity payable at the following rates for each completed year of service or part thereof

(2)

Nil.

100

Nil.

bove At the rate of 1/4 Nil.
10 month's basic pay.

hove At the rate of 1/2 Nil
15 month's basic
pay.

how 20 At the rate of 3/4 At 1/2 month's basic basic pay.

A payment of 15 A payment of 15 months' basic months' basic pay.

n employee will not be eligible for the is dismissed for misconduct.

greement shall be valid and binding on is to this agreement until the 31st day t 1968 (numeteen hundred and sixty

ILLEGIBLE, Director, (Signed for

Duncan Brothers & Co. Ltd.)

Dated Calcutta, the 31st March 1965.
Witness

LLEGIBLE, Signed for

> ILLEGIBLE, 31-3-1965.

rothers & Co. Ltd., plovees' Union; cutta, the 31st March 1965, thess

HBLE, 3-1965

> P. BASU, Judge, Sixth Industrial Tribunal 1-4-1965.

By order by the Gonernor, S. C. MUKHERJEE, Asst. Secy.

1481-I.R./IR/10L-166/64. — 23rd April Khereas under the Government of West Labour Department, Order No. 4246-I.R. -166/64, dated the 17th September 1964, strial dispute between Messra. Electric tion and Equipment Company Ltd., 9

Kali Prasanna Singhee Road, Calcutta-2, and their workmen represented by the E.C. & E. Co. Ltd. Workers' Union, 43 Lockgate Road, Calcutta-2, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Electric Construction and Equipment Company Ltd., 9 Kali Prasanna Singhee Road, Calcutta-2, and their workmen represented by the E. G. and E. Co. Ltd. Workers' Union, 43 Lockgate Road, Calcutta-2. (G.O. No. 4246-1R, date, 17th September 1984), VIII-271/84.

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

#### Present:

Shri R, BHATTACHARYA, Judge, Fourth Industrial Tribunal.

The present industrial dispute between Messrs. Electric Construction and Equipment Company Ltd., 9 Kali Prasanna Singhee Road, Calcutta-2, and their workmen represented by the E. C. & E. Co. Ltd. Workers' Union, 43 Lockgate Road, Calcutta-2, arises out of the Government of West Bengal, Labour Department, order No. 4246-1.R./IR/10L-166/64, dated the 17th September 1964. The issue for adjudication is as follows:

Whether the dismissal of Shri Radha Mohan is justified? To what relief, if any, is he entitled?

After due notice the parties appeared in this case and submitted their written statements. The hearing of this case commenced on 18th February The hearing continued on three dates, and when the matter is taken up for hearing today for further hearing, the parties after some discussion inform me that the dispute has been amicably The parties have also filed a joint petition of compromise stating the terms of settlement and prayed that an award may be passed on the basis of the petition. I have heard both the sides and I am happy to record the compromise which is voluntary, reasonable and legal. In the circumstances. I hereby pass an award on the basis of the joint petition of compromise which shall form part hereof as Annexure "A".

Dictated and corrected by me.

R. BHATTA('HARYA, Judge.

R BHATTACHARYA, Judge, Fourth Industrial Tribunal.

The 7th April 1965.

#### ANNEXURE "A"

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri R. BHATTACHARYA, Judge.

In the matter of an Industrial Dispute Between Messrs. Electric Construction and Equipment Co. Ltd., 9 Kali Prasana Singhee Road, Calcutta-2

#### And

Their workmen represented by the E. C. and E. Co. 4td. Workers' Union, 43 Lockgate Road, Calcutta-2

#### And

In the matter of an order of reference of the Government of West Bengal, Labour Department, No. 4246-1.R./IR/10L-166/64, dated 17th September 1964.

The joint petition of both the parties abovenamed.

Most respectfully showeth:

- That in the matter referred to above both the parties had protracted discussion and negotiations out of the Court and have come to the following terms;
  - (a) The Company has no objection in the light of the discussion held by both the parties to reinstate the workman but the said workman is not prepared to resume the work and hence tenders his resignation. The company in view of his resignation accepts the same and is prepared to pay Rs. 400 (Rupees tour hundred only) in addition to his leave wages and arrear of wages, if any, up to 23-9-63 and all this amount will be paid to the said workman within a couple of days in full and final settlement.

The company will issue a service certificate to the said workman.

2. Both the parties pray before your Honour to pass the award in the abovementioned terms.

And for this act of kindness, your petitioners shall remain ever pray

For the Company: O. K. ARHA,

Lubour Advisor,

For the Union:
Amaresh Chandra Chakraborty,
Advocate,
Prasanta Das Gupta,
Secretary,

E. C. & E. Co. Ltd. Workers' Union R. M. Prosed.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 7-4-65

By order of the Governor, S. C. MUKHERJEE, Asstt. Secy.

No. 1565-I.R./IR/10L-87/64.—30th Mereas under the Government of Melabour Department, Order No. 4564, 87/64, dated the 29th September 1964, to dispute between Messrs. Osborn Inda Northwest Ltd., P. O. Krishnagar, Nada, workmen represented by the Osborn Inda Northwest Private Ltd., P. O. Krishnagar, Nada, workmen represented by the Osborn Industrial (Pvt.) Ltd. Employees, Union, P. Inagar, Nadia, regarding the issues memsaid order being a matter specified at schedule to the Industrial Disputes Ac, 10 of 1947), was referred for adjudication to Industrial Tribunal;

And whereas the said Second Industrial has submitted to the State Government in the said industrial dispute;

Now, therefore, in pursuance of the prosection 17 of the Industrial Disputes Act, it of 1947), the Governor is pleased hereby at the said award as shown in the annexum

# ANNEXURE

In the matter of an industrial disput Messrs. Osborn India Engineering Limited, P. O. Krishnagar, Nadia workmen represented by the Osbor Engineering (Pvt.) Ltd, Employees' Unit Krishnagar, Nadia. (Case No VIII 1964.)

BEFORE THE SECOND INDUSTRI TRIBUNAL, WEST BENGAL

# Present:

Shri A. P. BHATTACHARYA, Judge Industrial Tribunal.

The Government of West Bengal, Labou ment, by its order No. 4546-IR.IR! dated Calcutta, the 29th September 1964 industrial dispute between Messrs Obstr Engineering Private Ltd., P. O. Krishnag, and their workmen represented by the Ostor Engineering (Pvt.) Ltd. Employees' Union Union adjudication regarding the stioned in the order of reference.

#### Tasne

Whether dismissal of Shri Sailesh Kumi dhury is justified? What relief, if any, is b

#### Decision

This is a reference under section 10 of the trial Disputes Act. Notices were issued to parties but none of them turned up or file statement. On 27th March 1965 the case the for hearing but neither party appeared therefore be presumed that there is no displaying between the parties.

A. P. BHATTACHAI
Judge, Second Industrial
23-4-65.

By order of the Go S. C. MUKHERJEE, M

A CONTRACTOR

1635-I.R./IR/10L-149(A)/64.—4th May 1965.
Less under the Government of West Bengal,
Department, order No. 3537-I.R./IR/10L-97/
ed the 6th August 1962, as amended (hereinferted to as the said orders), the industrial between the employers of the Engineering hments mentioned in list I of the said order onthe said order in list II of the said order on the ind. and their workmen represented by the linions mentioned in list III of the said order, other, regarding the issues mentioned in the citer, being matters specified in the Third to the Industrial Disputes Act, 1947 (XIV 17), was referred to the Seventh Industrial I for adjudication;

whereas during the pendency of proceedings the said Industrial Tribunal, Shri Tinkari a workman of Messrs. Steel Rolling Mills of an (P) Ltd., 47 Hide Road Extension, 1-23, one of the Companies involved in the quest, made a complaint in writing to the dustrial Tribunal against the said Company that the said Company had refused employthe said workman concerned in such dispute;

whereas in exercise of the powers conferred on 33A of the Industrial Disputes Act, 1947 of 1947), the said Industrial Tribunal has ited upon the said complaint and submitted rd to the State Government;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (1947), the Governor is pleased hereby to the said award as shown in the annexure

#### **ANNEXURE**

matter of a complaint under section 33A.

lustrial Disputes Act, by Shri Tinkari Hudait
village Kriparampur, P. O. Sukdebpur, dist 24-Parganas, against his employer Comiv. Messis. Steel Rolling Mills of Hindustan
Ltd., 47 Hide Road Extension, Calcutta-23.

INC. No. 33 of 1963 under section 33A.)

FORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

K RAY, Judge, Seventh Industrial Tribunal.

#### **AWARD**

is an application under section 33A. Indusputes Act, by Shri Tinkari Hudait, a workof the Company O.P., Messrs. Steel Rolling
of Hindustan (P.) Ltd., complaining of illegal
midictive refusal of employment to him with
om 8th November 1962, during the pendency
adjudication proceedings of another dispute
the Company and its workmen, referred to
nbunal by G. O. No. 3537-I.R., dated 6th
1962, but without complying with the releovisions of section 33, Industrial Disputes Act.

The Company appeared in response to the notice issued by this Tribunal and in due course filed its written statement. After necessary preliminary proceedings and some adjournments, including one adjournment for a month granted on the prayer of Shri Phani Bagchi, who appeared as representative of the workman made in a petition sent from Dum Central Jail where he was detained under the D.I.R., the case was finally fixed for hearing on 2nd April 1965. Shri Phani Bagchi's petition made from Dum Dum Central Jail was dated 17th February 1965 and it was received in this Tribunal on 19th February 1965. It was put up on the next date fixed for the case, 1st March 1965, and on the basis of the petition, time was granted till 2nd April 1965. In the petition, Shri Bagchi specifically asked for adjournment for a march and stated that he was appearance. ment for a month and stated that he was arranging to appoint another representative to appear on behalf of the workman. On 2nd April 1965, the date to which the case was adjourned on Shri Phani Bagchi's petition sent from Dum Dum Central Jail. there was no appearance by or on behalf of either party and no step was taken. In spate of this, the Tribunal suo moto adjourned the case to 24th April 1965 in order to give one more chance to the applicant to appear and take part in the hearing of the application. On 24th April 1965 also there was no appearance by either party and no step was taken. From the non-appearance of the applicant or his representative on 2nd April 1965 and then on 24th April 1965, it may be safely held and presumed that the applicant is not pursuing the dispute raised in his application for adjudication and has given up the dispute which has thereby ceased to exist as an adjudicable dispute. In view of this position, the case is to be disposed of by a "no dispute" award.

In the result, I make a "no dispute" award in the case.

S. K. RAY.

Judge, Seventh Industrial Tribunal. 26-4-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No 1626-I.R./IR/10L-29/65.—4th May 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1013-I.R./IR/10L-29/65, dated the 10th March 1965, the industrial dispute between Messrs. I. C. I. (India) Private Ltd., 34 Chowringhee, Calcutta-16, and their employees represented by the I. C. I. & Associated Companies Employees' Union, 34 Chowringhee, Calcutta-16, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. I. C. I. (India) Private Ltd., 34 Chowringhee, Calcutta-16, and their employees represented by the I. C. I. & Associated Companies Employees' Union, 34 Chowringhee, Calcutta-16. (Case No. VIII-51/65.)

# BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

The Government of West Bengal, Labour Department, by its order No. 1013-I.R./IR/10L-29/65, dated Calcutta, the 10th March 1965, referred an industrial dispute between Messrs. I. C. I. (India) Private Ltd. and their employees represented by the I. C. I. & Associated Companies Employees' Union for adjudication regarding the issue contained in the order of reference.

#### Issue

Retirement age.

After issue of notices on both the parties a date was fixed for appearance and for filing written statement by the Union. On 20th April 1965 both parties appeared and filed a joint petition of settlement embodying the terms which are made Annexure "A" to the said petition. The application is signed by Shri S. L. Banerjee, on behalf of the Company and Shri S. K. Sengupta, General Secretary of the Union. They are also present before the Tribunal.

The issue before the Tribunal was the retirement age of the employees of I. C. I. The age of retirement has been settled amicably and the retiring age was raised to 58. The terms of the said settlement appear to be fair and reasonable. An award is accordingly made in terms of the agreement filed before the Tribunal. The copy of the agreement Annexure "A" be made part of the Award.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 21-4-65.

# ANNEXURE "A"

Name of parties: I. C. I. (India) Private Ltd., 34 Chowringhee. Calcutta-16 [hereinafter called "I. C. I. (India)"] and their workmen employed at the Head Office, Calcutta Regional Office, and Tiljala Laboratory of I. C. I. (India).

Representing employer: Dr. D. H. Mackenzie, Personnel Controller.

Representing workmen: I. C. I. & Associated Companies' Employees' Union (hereinafter called "the Union") through (1) Mr. C. K. Patnaik, President, I. C. I. & Associated Companies' Employees'

Union, 34 Chowringhee, Calcutta-16, (2) kg Sengupta, General Secretary, I. C. I. & A Companies' Employees' Union, 34 Com

Short recital of the case: Whereas the aforesaid through the Union raised a dispute Union's letter, dated 10th August 1964, to: (India) demanding that the age of retirement workmen of I. C. I. (India) working under 1 Office, Calcutta Regional Office and Tilpals tory should be increased to 60 years.

Whereas negotiations were held between (India) on the one hand and the  $U_{n100\ n_0\ ti}$ 

Whereas as a result of these negotiations a ment has been reached between I. C I (lag the said workmen represented by the  $U_{\text{INFO}}$  dispute.

Now, therefore, it is agreed as follows

- (1) The age of retirement of the work

  I. C. I. (India) working under n

  Office. Calcutta Regional Office. au

  Laboratory will be 58 years.
- (2) Each workman as in (1) above we from his services on the date he to the age of 58 years, i.e., reaches 57 months and 29 days.
- (3) This agreement will be binding on workman and the Union and I. ( in respect of their workmen men paragraph (1) above for a period years from 1st October 1964 to 30th ber 1968.
- (4) This agreement is in full and final:
  of all demands raised by the said
  and the Union on age of retirem
- (5) This agreement will be filed with the Directorate, Government of West I a settlement under section 18(1) Industrial Disputes Act.

Signed for and on behalf of

I. C. I. (India) Private Ltd.:

D. H. Mackenzie. 26-2-65.

Signed for and on behalf of

- 1. C. I. & Associated Companies' Employees' Union:
- (1) C. K. Patnaik. 26-2-65.
- (2) S. K. Sen Gupta. 26-2-65.

#### Witness:

- (1) S. L. Banerjee. 26-2-65.
- (2) S. B. Bhattacharya. 26-2-65.

Date: 26th February 1965.

By order of the ( S. C. MUKHERJEE,

o.I.R./IR/11L-66/64. — 10th May 1965.—
inder the Government of West Bengal, the lith August 1964, the industrial distrement of Messrs. Indian Ice Aerated Water & Co. Ltd., 138 Belliaghata Road, and their workmen represented by India ed Water & Cold Storage Workers' Union, Roadmont Road. Calcutta-13. regarding the ed water a Colle Storage Workers Union, Rashmoni Road, Calculta-13, regarding the Rashmoni Roau, Calculta-13, regarding the rioned in the said order being a matter in the second schedule to the Industrial Act, 1947 (XIV of 1947) was referred for hon to the Second Industrial Tribunal;

thereas the said Second Industrial Tribunal inted to the State Government its award ad industrial dispute;

therefore, in pursuance of 'he provisions of 7 of the Industrial Disputes Ac., 1947 (ZIV) the Governor is pleased hereby to jublish ward as shown in the annexure hereto.

# ANNEXURE

matter of an industrial dispute between Brs. India Ice Aera ed Water & Cold Storage Ltd., 138 Beliaghata Road, Calcutta-15, and r workmen represented by India Ice Aeraled lei & Cold Storage Workers' Union. (Case VII-214 of 1964.)

# FORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

overnment of West Bengal, Labour Depart-y its Order No. 3490-I.R./IR/11L-66/64. e 11th August 1964, referred an industrial between Messrs, India Ice Aerated Water & rage Co. Ltd. and their workmen representndia Ice Aerated Water & Cold S'orage Union for adjudication regarding the only stained in the order of reference.

#### Issue

er the suspension of Shri Raghu Samal h November 1963 for an indefinate period d' To what relief, if any, is he entitled.

#### Decision

Is a reference under section 10 of the Indus-Disputes Act. The Union challenges suspen-of Shri Raghu Samal for an indefinite period mustified. On the other hand, the Company i written statement attempts to justify it.

e case was fixed for hearing on 17th April On that On that da'e a joint petition was filed dving certain terms of settlement. Both paragreed agreed to the terms and settlement under Shri Samal was to receive Rs. 520 in full shall settlement of his claim against the Company undertook to pay him his button towards provident fund along with

rs of wages for the month of November. For nent of the terms a date was fixed and on April 1965 the company as well as the Union

La transfer of the second

filed a petition duly signed by the respective representatives and in that petition the set lument had been finalised. A receipt is filed in original along with the petition signed by Raghu Samal who reduced the respective of Res. 520 teacher with proacknowledges receipt of Rs. 520 together with prowident fund contribution and his unpaid wages for the mon h of November 1963. The receipt is duly signed by Raghu Samal who appeared before me and testified to the facts. The terms of set lement appear to me to be fair and reasonable and they may be accepted. An award is accordingly made to the effect that there is no dispute pending any tonger before the Tribunal.

> A. P. BHATTACHARYA, Judge, Second Industrial Tribunal, 27-4-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1630-1.R./IR/8L-18/64. — 4th May 1965. — Whereas under the Government of West Bengal, Labour Department, Order No. 2100-1.R./IR/8L-18/ 64, da'ed the 10th June 1964, the industrial dispute between Messrs. Sri Durga Cotton Spinning & Weav-ing Mills Ltd., Konnagar, Hooghly, and their workmen represented by Sri Durga Cotton Mills Mazdoor Union, Konnagar, Hooghly, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV cf 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

# **ANNEXURE**

In the matter of an industrial dispute between Messrs, Sri Durga Cotton Spinning & Weaving Mills Ltd., Konnagar, Hooghly, and their workmen represented by Sri Durga Cotton Mills Mazdoor Union, Konnagar, Hooghly. (Case No. VIII-155/64.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

For the Union: Shri Anil Das Chowdhury, Advocate, For the Company: Shri S. C. Sen, Advocate and Shri B. Sarkar, Advocate.

# **AWARD**

By order No. 2100-I.R./IR/8L-18/64, dated the 10th June 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of

the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Sri Durga Cotton Spinning & Weaving Mills Ltd., Konnagar, Hooghly, and their workmen represented by Sri Durga Cotton Mills Mazdoor Union, Konnagar, Hooghly, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, by notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

#### Issue

Is the discharge of Shri Dhaneswar justified? To what relief, if any, is he entitled?

The present reference relates to discharge of a workman Shri Dhaneswar by his employer Messrs. Sri Durga Cotton Spinning and Weaving Mills Ltd., Konnagar (hereinafter be referred to as the Company). The worker's cause was sponsored by the Union of the workmen of the aforesaid mill, viz., Sri Durga Cotton Mills Mazdoor Union, Konnagar (hereinafter be referred to as the Union).

Immediately after receipt of the reference notices were issued to the parties who in pursuance thereof appeared and filed written statements. But after some time they amicably settled up the dispute out of the Tribunal and made a joint application before this Tribunal on 26th April 1964 praying for a "no dispute" award.

I have heard the learned representatives of the parties and I am satisfied that the dispute under reference has been satisfactorily settled out of the Tribunal. Therefore, I make a "no dispute" award as prayed for. The joint petition of the parties filed before this Tribunal on 26th April 1965 is made a part of the award as annexure thereto.

This is my award.

Dictated and corrected by mc.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 26-4-65.

#### **ANNEXURE**

# THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an Industrial Dispute

#### Between

Sri Durga Cotton Spg. & Wvg. Milis Ltd. (to be hereinafter known as the Company)

#### And

Their workmen represented by Sri Durga Cotton Mills Mazdoor Union (to be hereinafter known as Union)

#### And

Government of West Bengal Labour Department Order No. 2100-I.R./IR/8L-18/64, dated 10th May 1964. Humble petition of the parties in inatter mos respectfully sheweth.

- (1) That the above matter 15 pend(ag)
  Tribunal for hearing;
- (2) That the parties have settled the side the Tribunal and there exp pute over the matter.

It is, therefore, prayed that  $Y_{our}$   $H_{oat}$  graciously pleased to pass a " $n_0$  dispu; the above matter. And for this  $y_{our}$  shall ever pray.

B. Sarkar,
Advocate for the Company.
Anil Das Chowdhury, Advocate
for the workmen.
26-4-65.

Shri Nani Gora Secre

> Sri Durga ( Mazdo n

> > For the ( S. Mn S. D C 26

Judge, J. N. MAND!
Third Industry
26-4-65

By order of the C S. C. MUKHERICE

No. 1679-I.R./IR/10L-267/63.—7th Minereas under the Government of Value Department, Order No. 186. 267/63, dated the 22nd January 1964. dispute between Messrs. Kamala Industries (P) Ltd., 98/99 Behaghata Calcutta-10, and their workmen for Kamala Sheet Metal Industries Workmen the issues mentioned in the said of matter specified in the third schedule trial Disputes Act, 1947 (XIV of 1947), for adjudication to the Second Industria.

And whereas the said Second Indusinas submitted to the State Government on the said industrial dispute;

Now, therefore, in pursuance of the section 17 of the Industrial Dispute, (XIV of 1947), the Governor is pleasy publish the said award as shown in hereto.

# **ANNEXURE**

In the matter of an industrial dispa Messrs. Kamala Sheet Metal Indust 98/99 Beliaghata Main Road, Calc workmen represented, by Kamala Sheet Industries Workers' Union, 75/16 Belia-Mari Read, Calcutta-10. (Case No. 14/61)

FORE THE SECOND INDUSTRIAL TRIBUNAL

#### Present:

P BHATTACHARYA, Judge, Second Industrial Tribunal

# Appearances:

Company: Shri K. K. Guha, Advocate. Leion: Shri Biswanath Ash, Advocate.

ts Order No. 186-I.R./IR/10L-267/63, icurta, the 22nd January 1964, referred an l dispute between Messrs. Kamala Sheet Industries (P) Ltd. and their workmen ed by Kamala Sheet Metal Industries (Linon for adjudication regarding the atoned in the order of reference.

#### Issue

pavable in 1963.

su reference under section 10 of the Indusputes Act. The Union in their written t claimed that the existing wage structure nen in the Company is low and it is even the minimum standard of wages. The Compile the other hand, earned huge profits and areas contribute towards earning of those ut they are denied bonus payable in 1963, non raised the demand on 10th September payment of three months' wages as bonus in 1963. There had been an agreement the Company and the Union by which the been referred to the Tribunai. The Composes the claim of the Union on the please the claim of the Union on the please the claim of the union on the please to the extent of Rs. 17,000 and odd. The bonus is untenable.

# Decision

under reference is bonus payable in The reference does not limit the nature or r of honus and it was open to the Union to " type of bonus, be it profit bonus or bonus tion of service or customary or any other benus. In the written statement filed by the hose to limit the claim to profit sharing The written statement is confined to that bonus. The Union stated that the existing rusture was low and that the Company was have profit, a share of which should be the Union That was the only claim. There ven an alternative claim on any other foot-"Company's written statement is also conhe written statement filed by the Union. et d'ince on the side of the Union is that Nita Chandra Das. He states that in tears bonus had been paid at varying The only witness on the side of the Com-O.P.W. 1 who also stated that bonus used to be paid in previous years at the time of pujah but it was at varying raies and the payment was ex-gratia. This is the entire evidence. The Company on the other hand filed break up figures of their statement of assets, liabilities as well as their profit and loss account and other account books. There is no evidence to show that the Company earned any profit; on the contrary, he Company suffered loss during he relevant year as will appear from the balance-sheet, Ext. A for the year 1962. The loss is to the tune of Rs. 17,930. No profit sharing bonus can therefore he claimed by the Union.

At the time of argument Shri Biswanath Ash, lawyer for the Union, tried to make out a case for bonus as a condition of service. On the side of the Company such claim was opposed on the plea that there is no such claim in the written statement filed by the Union. I have gone through all the paragraphs of the written statement and there is no whisper therein in respect of any claim f bonus as a condition of service. There is not even an alternative claim of bonus on that footing. J. K. Iron & Steel Company's case reported in F.J.R Volume IX 419 has been cited before me in support of the pro-position that the Tribunal should confine itself to the pleadings of the parties and ascert in the real dispute from the pleadings. It is not open to the Tribunal to fly off at a tangent and disregarding the pleadings, reach any conclusion that it thinks just and proper or it considers would be good for the workmen. It is true that evidence before the Tribunal indicates that a case for bonus as condition of service would have been good for the workmen but since that is not the case anywhere nor the claim of the Union at any stage it is not open to the Tribunal to investigate into any such claim and pass an award in respect of the same. The Union lawyer has placed before me the case reported in 1964, 2, L.L.J. Supreme Court, page 109. In that case the claim was for profit bonus and there was an alternative claim for 11 months' wages for each year on the basis of an implied terms of service. The present case is therefore distinguishable from the reported case, where however the Supreme Court gave effect to the claim for bonus as a condition of service because there has been payment for a long period at varying rates of bonus and there was no evidence to show that such payments were made ex-gratia.

It is true that the issue referred is open but the issue again is fettered by the pleadings of the parties. Since the Union nowhere claimed bonus as a condition of service, I am unable to give any consideration to the argument advanced in support of such a claim. The workmen therefore are not retitled to profit sharing bonus as claimed in this reference. I answer this issue accordingly. This is my award.

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 28-4-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1667-I.R./IR/11L-26(A)/64.—5th May 1965.—Whereas under the Government of West Bengal, Labour Department, order No. 1632-I.R./IR/11L-25(A) 64, dated the 27th April 1964, the industrial cuspides between the Rice & Oil Mills in Barrackpore represented by the Barrackpore Rice & Oil Mills Association, P. O. Talpukur, 24-Parganas, and their workmen represented by the Barrackpore Subdivi-sional Rice & Oil Mill Mazdoor Congress, c/o Shri Sachindra Nath Chatteriee, Anandapuri, P. O. Barrackpore, 24-Parganas, regarding the issues mentioned in the said order being matters specified in the second and the third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act. 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial disputed between the Rice & Oil Mills in Barrackpore subdivision (list attached) represented by the Barrackpore Rice & Oil Mills Association, P. O. Talpukur, 24-Parganas, and their workmen represented by the Barrackpore Subdivisional Rice & Oil Mill Mazdoor Congress, c/o Shri Sachindra Nath Chatterjee, Anandapuri, P. O. Barrackpore, 24-Parganas, referred under Government Order No. 1632-I.R./IR/11L-26(A)/64, dated the 27th April 1964. (Case No. VIII-115/64.)

# BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri P. BASU, Bar-at-Law, Judge, Sixth Industrial Tribunal, West Bengal.

#### Appearances:

For the Union: Shri Sachindra Nath Chatteriee. President of the Union.

For the Company: Shri N. K. Mukherjee, Advocate.

#### AWARD

The Government of West Bengal by Order No. 1632-I.R./IR/11L-26(A)/64. dated the 27th April 1964, had referred the following industrial disputes between Rice and Oil Mills in Barrackpore subdivision represented by the Barrackpore Rice & Oil Mills Association, P. O. Talpukur, 24-Parganas, and their workmen represented by the Barrackpore Subdivisional Rice & Oil Mill Mazdoor Congress, c/o Shri Sachindra Nath Chatterjee, Anandapuri, P. O. Barrackpore, 24-Parganas, to this Tribunal for adjudication.

#### Issues

- Grades and scales of pay.
- Permanency.
- Casual leave.
- Service cards.

The list of mills is as follows:

- 1. Siva Durga Rice Mill No 2, P 0,1
- 24-Parganas.

  2. Messrs. K. M. & S. C. Sadhukhar k.
  P.O. Talpukur, 24-Parganas

  3. Messrs. K. M. & S. C. Sadhukhar k.

  Pice & Oil Mill P. Ltd. Rice & Oil Mill, P 0 24-Parganas.
- Joy Kali Rice Mill, P. O Talpat Parganas.
- Rai Bahadur K. P. Sadhukhan Re P. O. Talpukur, 24-Parganas
- Bhubaneswar Rice Mill. P 0 1 24-Parganas.
- Satya Narayan Rice & Oil Mills, P
- pukur, 24-Parganas. Bharat Lakshmi Oil Mill, P 0 1
- 24-Parganas. Sadhukhan Bros. (P.) Ltd (Rice & 0) P. O. Talpukur, 24-Parganas
- Narayan Rice 10. Lakshmi P. O. Talpukur, 24-Parganas
- 11. Barrackpore Rice Mills, P 0 1 24-Parganas.
- 12. Laxmi Janardan Rice Mill, P 0 1 24-Parganas.
- 13. Haragouri Rice Mill, Chandanpuk Barrackpore, 24-Parganas.
- Siva Durga Rice Mill. Ardalıbazı;
   kuthi, P. O. Barrackpore, 24-Pa
   Kamala Rice Mill, Panihati, 24-Pa
- 16. Mukherjee & Company (Oil Mills)
  - 24-Parganas.
- Krishna Hari Rice Mill, Naihati, 14 17.
- Lakshmi Rice Mill, Naihati. 24 Par 18.

After service of the usual notice, the wo presented by the Barrackpore Subdivision Oil Mill Mazdoor Congress, through ther tative Shri Sachindra Nath Chatteries and Shri Dhiresh Chandra Sarkar, had file statement. On behalf of the employers, the statement had been filed on behalf of the Mi to 7, 9 to 15 and 17 and 18. It may be at this stage that in the memo. of appear by the Honorary Secretary, Barrackpore R Mills Association, Shri N. K Muthe appointed the Advocate. Permission was 9 so that the learned Lawver Advocate ma sent the Rice and Oil Mills. In the first appearance there is no execution on beh Mills Nos. 6, 8, 9, 15, 16 and 18. In the memo, appearances have been put in on be Mills Nos. 6, 9, 15 and 18 as per ha above. However, in the written statement of the employees, it has been stated that the presented a Charter of Demands on 131 1962 with regard to the (a) working hom day, (c) permanency. (d) leave facilities cards, (f) termination of service and application (g) overtime work. (h) puja and other minimum basic salaries and wages and other matters, and regarding this Charter of there was a conciliation proceeding in Regional Inspect tories, Barrackpore, on 28th August 19 Shri S. G. Chowdhury,

4 4 12

re directed on 6th September 1962 by Biswas, Assistant Labour Commissioner, to compile and submit full list and Rice and Oil Mills and the list was sub-Rice and On Prins and the list was sub-n on 11th September 1962. Subsequent-september 1962, Shri S. N. Roy, the bour Commissioner, West Bengal, had orlmen to contact the Assistant Labour Barrackpore, for taking necessary regard to the workmen's Charter of Thereafter on 26th October 1962 the re again called for a discussion by Shri s who asked for 18 copies of the Charter cach of the Mills and accordingly those submitted on 19th December 1962. On ber 1962 another 18 copies of the Charter were sent to the Regional Inspector of hrrackpore. The workmen were again discussion by the Assistant Labour Comarrackpore, on 2nd March 1963 and 10th and the workmen had to send an intima-Assistant Labour Commissioner, Barracktranting the Secretary, Shri Sarkar, the ave. so that he could be present. Shri succeeded by Shri B. G. Mukherjee and further discussions on 3rd September 1963 The employers, however, Ictober 1963. reeable to sit with the workmen's repre-ugh the trade union is a registered Trade he workmen therefore, had to protest attitude of the Assistant Labour Com-1 4th June 1963. However, as mentioned representative of the employers refused the representative of the workmen even on ber 1963. The employers' representative I to accept the minimum terms of settled by Shri B. G. Mukherjee. Thereafter ton proceeding failed and the disputes ed to this Tribunal by the order, dated 1964. It is further stated that the Secre-Dhiresh Chandra Sarkar has been dis-1 service on and from 17th October 1962 , valid reason and was again called back Thereafter the s on 20th October 1962. e a representation to the Assistant Labour her and others on 21st October 1962. The prehended that there was some ulterior ind the order of taking back Shri Sarkar. h the apprehension came true and Shri been retrenched from service after unfair n on 26th September 1963. As a new been appointed in place of Shri Sarkar, 10 genuine case of retrenchment and therewas the violation of section 25F of the Disputes Act. Another workman named lev who was employed by Messrs. Satya Rice & Oil Mills met with similar fate. was also terminated on 30th December ut any valid reason. That was also a case isation and unfair labour practice. Labour Commissioner had asked the ht of Messrs. Satya Narayan Rice & Oil 9th March 1963 to reappoint Shri Saranan delivery clerk on his previous wages and to Dey an intimation on this behalf. The nt, however, refused to comply with the the Assistant Labour Commissioner and ise report that Shri Dey did not join his therefore has lost the chance of reappointview of the unfair labour practice menove, it is desirable that the mill owners should be directed to lay down formally the conditions of service with sufficient precision and it is also desirable that there should be written contract at the time of appointment regarding terms of service including special terms of service and so on. With regard to the wages it is said that the wages paid to the workmen fall for short of what can be properly described as living wages though there had been continuous increase in the workload. In Annexure the wages of the different classes of the workmen are mentioned and in Annexure "B" the grades and scales of wages of different classes of workmen are mentioned. It is said there is sufficient surplus for which higher wages should be paid without any difficulty. The workmen had further stated that the hours of work may be laid down and there must also be provision for dearness allowance and overtime allowances. There should be a further provision that the attendance of workers on Sundays should be on option and if a workman works on a Sunday, i.e., more than 48 hours a week, the workman is to be paid at double his usual basic rate. There should also be provision for annual increment in this scale, for earned leave and for efficiency bar and another benefits. With regard to permanency it is said that the workmen who had completed two-thirds of the annual work days with a calendar year should be made permanent and service cards should be issued intimating the sufficient precision regarding the conditions of their services. With regard to leave it is said that the workmen should be allowed to enjoy leave with wages as per provisions of the Factories Act, 1947, and leave sick leave, privilege leave and leave under Negotiable Instruments Act, the workmen must be allowed no less than ten days casual leave in a year with wages. With regard to service cards it is said that regular and proper service cards should be issued not only to the permanent workers but also in favour of temporary workers and in this service cards the arrival and departure of the workmen should be noted with the signature and seal of the management. In Annexure "C" of the written statement, there is a copy of the original Charter of Demands Lastly it is said that the workers are in bad financial condition and that they would be highly embarassed and would be disadvantageously placed if the mill owners are allowed to be represented by a legal practitioner and that the workmen would not agree to the representation of a legal practitioner and under the circumstances, both the disputant parties should be allowed to represent their case through their own representative. In the prayer portion it is said that there should be immediate fixation of the grades and scales of pay for all workmen and confirmation in service and permanency and implementation and fixation of leave rules and 10 days' casual leave in a year and for immediate issue of service cards to all workmen.

The Rice Mills which I had mentioned above had filed a written statement alleging that the disputes under reference do not amount to industrial disputes inasmuch as the disputes raised under the Charter of Demands, dated 13th August 1962, were the subject matter of conciliation proceedings and continued for a pretty long time and later on was treated as closed. In the circumstances, the reference is belated and misconceived and the proceedings are therefore not maintainable according to law. It is next stated that the Mills never took up any attitude towards the

Union and never indulge in any unfair practice or victimisation and never unreasonably refused to attend the joint conference as alleged. With regard to revision of wages it is stated that there was never any proposal for settlement on minimum terms either by the Union or by the Conciliation Officer, the Assistant Labour Commissioner and in view of the stringent economic conditions of the employers, there was no scope for further revision of wages. With regard to the dismissal of Shri Dhiresh Chandra Sarkar and Saranan Dey it is alleged that the question of justification or otherwise is not relevant for consideration of the issues which are the subject matters of adjudication and that the said alleged instances are not mala fide, illegal or unjustified as alleged. With regard to the question of "conditions of service" it is alleged that it was a subject matter of an award of the Fourth Industrial Tribunal, West Bengal, dated 29th January 1959, in respect of 40 rice mills situated in Calcutta and formed the basis for extension of the provisions to other rice mills. It is further alleged that the allegations that the wages paid are low, that there has been continuous increase in workload and that there are any surplus profits are untrue. It is submitted by the mills that the statutory minimum wages under the Minimum Wages Act are paid to the workers and higher wages are also paid by different employers to workmen consistent with their financial capacity. With regard to the demand for production of documentary evidence regarding the annual production and profits for the last 15 years, the employers had denied the liability on the ground that the financial condition of the employers was considered in detail by the Fourth Industrial Tribunal in its award, dated 29th January 1959, in respect of the rice mills industry in Coloutty. With record to the questions of marking the control of the control of marking the control of the control of marking the control of t Calcutta. With regard to the questions of working dearness allowance, overtime allowance. earned leave or the age of retirement, it is said that these questions are beyond the scope of reference and are neither connected with nor relevant to the disputes under reference. With regard to the questions of grades and scales of pay it is said that the mills are suffering from serious financial handicaps and in consequence thereof all the mills mentioned in the list attached to the Order of Reference have been closed since June 1964. It is further stated that the business is of a seasonal nature and remains suspended for about five to six months in a year during the rains and for want of paddy and due to keen competition with the district rice mills, the financial position of the employers is seriously affected that the purchase of paddy and production of rice by district rice mills are made at cheaper rates than the employers who have to purchase paddy from the district, transport the same to their mills at Barrackpore, produce rice and then sell in the market involving higher cost and that there is levy of 25 per cent. imposed on rice mills by Government and the sale price of rice is subject to rice and paddy control orders by Government at every stage. It has also been pointed out that the district mills get supply of paddy direct from agriculturists, whereas the employers get supply from middle men known as Aratdars and thereby creating a difference of price in favour of the district rice mills and against the employers. The employers are further liable to maintain the permanent establishment for five to six months when no work is carried on, whereas the district rice mills carrying on with the help of local villagers are not so handicapped. There is also the

uncertainty as the Government is intention to start State Trading in n and therefore it is not known what of the employers can be maintained it has been urged that the banks he overdrafts to the employers against in accordance with the direction of t of India. In the circumstances, if scales of pay are fixed, the employer business and therefore the grade at as mentioned in Annexure B" of t ment of the Union cannot be fixed the staff, it is said that the differ labourers and members of the cle been determined consistent with the by the Minimum Wages Committee scope for exercise of any skill or in charge of different nature of duties the employers, and that since the A Committee had submitted its report. no change of circumstances for the regard to the allegation of vicin labour practice, retrenchment and coe that the employers employ four kings (a) casual labour. (b) contract labour staff, and (d) boiler and engine staff to the casual labour it is said that t of the casual labour depends on the work on Chatals for drying up padd is dependent on vagaries of the sease labour are employed through Said. hours of work are not umform Wal them on the basis of daily rates at no pay system. With regard to the it is said that they are also recruited t and their employment depends on paildy for loading, unloading, handl boiling, carrying to the machine, hus screening and despatch. These required only when paddy is available kept running. During the off season. can be provided for them. These of are paid wages on the basis of consettled with them. With regard to the and boiler and engine room attendants they are kept idle during the off seign paid wages which compare favourab prevailing in similar nature of industr ther stated that in view of the nature the contract labourers and the casual not be made permanent as perennal's cannot be assured to them The abolition of contract labour was also the award of the Fourth Industrial I 29th January 1959, in respect of #0 Calcutta and there was an award in fa tion but the award itself was quashed he High Court at Calcutta by its decision was 1960, and the said decision was appeal in its decision, dated 4th Set The question of decasualisation of cast also the subject matter of award of Industrial Tribunal and it was direct should be decasualisation of casual sextent of one-fifth of the total numb labourers. Ultimately the Appellate Calcutta High Court by its decision.
September 1963, had set aside that quarter efferred to above In the cittle award referred to above In the cittle award referred to above In the cittle award referred to above In the cittle award in the cittle labourers. employers submitted that the casual

partact labourers cannot be made permanent at the members of the clerical staff and the ants of the boiler and engine room had already nade permanent. With regard to the question und leave it is said that these questions were the subject matter of the award mentioned in which 10 days' casual leave without pay in it was allowed to the members of the permanent and not to the casual or contract labour. This is being followed and is being implemented spect of the permanent staff. With regard to some of Service Cards, the employers allege that was also the subject matter of the award mendiabove and that, that award is being followed, give it is submitted that the workmen are not led to any relief at all as prayed for.

#### Decision

fore I proceed to consider the issues which have referred to this Tribunal for adjudication, it is sary to refer to the duestion which has been time of opening by the ned President of the Union. The Learned Preit has objected to the representation of lovers by a Lawyer and has drawn my attention Managraph 30 of the written statement on behalf he Union and also a letter, dated 15th January
The letter dated, 15th January 1965, was ht post and was received on 16th January 1965.

January 1965 was the date for filing of docuh In the letter, dated 15th January 1965, it is d that an objection was raised regarding the mission of the written statement signed and led by a Lawyer. In paragraph 30 of the ien statement it has been stated that the workare in a bad state of financial condition and would be highly embarassed and would be dis-intageously placed if the mill owners are allowed e represented by a legal practitioner and therethe workmen would not agree to the represen-m by a mere legal practitioner and it is sub-ed that both the disputant parties should be wed to represent their cases through their own This written statement was put in behalf of the Union on 4th June 1964, but even igh this objection was raised on 4th June 1964, oes not appear to have been pressed before Shri M Lahm, who was then the Presiding Judge of Tribunal The Learned Lawyer had appeared on all of the employers on 21st May 1964. The er sheet, deted 21st May 1964, shows that the hority should be accepted if there was no objecby the other side. On that day, the Union had I a petition for time to file the written statement time was allowed till 4th June 1964 to file the tten statement by the Union. Subsequently, there been the filing of the written stat ment by the k and it also appeared neither party had filed uments before 8th March 1965 which was the e fixed for hearing. The written statement, how-1. which had been filed on behalf of the employers been accepted by Shri D. C. Sirkar, who is the retary of the Union, on 26th October 1964 Even that date no objection was raised by filing a mion to the representation of the employers by all providing a chief. al practitioner. As mentioned earlier, the objecwas only raised and pressed at the time of the union. It appears me that in the circumstances there has been plied consent by the workmen represented by the

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Union to the representation of the employers by a Lawyer. In this connection I have been referred to the ruling reported in 1957 I, L.L.J., 63-60 C.W.N. 648. Reckitt Coleman of India Ltd. versus J. N. Maitra. In that case it was held by the Hon'ble High Court that the consent impliedly given by the workmen at initial stage of the proceedings cannot be subsequently withdrawn. In that case there was no objection on the part of the Union when the case was heard on one day in part and then was adjourned for effecting settlement and subsequently the objection was raised by filing a petition. The Learned Judge of the Tribinal did not allow the employers to be represented by Lawyer or Counsel and afterwards it had passed an award on the basis of materials on record. The order of the Learned Judge was quashed by the proceeding under Article 226 of the Constitution by his Lordship Sinha J. The facts here are not exactly on all fours with the facts of that case but I am of opinion that the principles laid down in that case should also apply in the facts and encumstances of the present case. It is necessary to refer to the provision regarding the representation of a party by a Lawyer. In the original Act (XIV of 1947) it has been laid down that a party to an ordustrial dispute may be represented by a legal practitioner in any proceeding before a Court or Inbonal (vide sub-section 3 of section 36) It has been had down in sub-section 2 of section 35 that no party to an industrial dispute shall be entitled to be represented by a legal practitioner in any conciliation proceeding under this Act. It is also necessary to refer to section 38(2)(f) of the Act. It has been laid down that the appropriate Government may lay down the conditions subject to which the parties may be represented by legal practitioners in proceedings under this Act before a Court of Tribunal Section to of the Act of 1947 was substituted by Lidestrial Disputes Act (Appellate Tribunal Act of 1950) (Act 18 of 1958). In sub-section Land sub-section 2 of sew section 36, provisions have been made regording representation of the employees and employers inter also by an officer of the Regretized trad. Unson and by an officer of the Association of the employers of which he is a member In sub-ortion 3 of new section 36 it is provided that no party to the dispute shall be entitled to be represent I by feed practitioner in any concil ation princeding under this Act or in any proceeding before a Court. In sub-section 4 of the same section it has been provided that in a proceeding before a Tribinal, a party to the dispute may be represented by a legal practitioner with the consent of the other parties to the proceeding. already referred to section 38(2)(f) of the Act. would appear that before the amendment there was rule, vy. rule 23 of the Bengal Industrial Disputes Rules, 1947, by which it was provided that a party to a reference before a Court or Tribunal may be represented by legal practitioner with the permission of the Court or Fribunal and subject to conditions and restrictions as the Court or Tribunal may ampose That Industrial Disputes Rules, 1947, had been repealed by the Bengal Industrial Disputes Rules, 1958 In the new rules, nothing has been laid down regarding the conditions subject to which the parties may be represented by legal practitioner under this Act before a Tribunal. The reason might be that at the time of the framing of the new rules in 1958, it was thought that in view of the provision of section 36(4) as amended, it is not necessary to

frame any rule regarding the conditions subject to which the parties may be represented by legal practitioner in proceeding under this Act before a Tribunal. But it may be pointed out that in spite of the amendment of section 36(4), no necessity was felt for amending section 38(2)(f) of the Industrial Disputes Act. Therefore, the Act contemplated that there might be certain conditions under which a there might be certain conditions under which a legal practitioner can represent a party to a dispute before an Industrial Tribunal. In view of the provision of the Act it appears to me that no rules regarding the conditions had been framed by the Government of West Bengal in 1958 regarding the representation by a party to the dispute before the Industrial Tribunal Apart from this in none of Industrial Tribunal. Apart from this, in none of the rulings which I have looked into, I found any discussion of the words "with the leave of the Tribunal". It appears to me that section 36(4) of the Act provides for the two conditions to be satisfied before the legal practitioners. before the legal practitioner can appear before a Tribunal on behalf of a party to the dispute. The first condition is the consent of the other party to the proceeding and the other condition is the leave of the Tribunal. The other party of the proceeding might give the consent or might not give the consent to the representation by legal practitioner but the legal practitioner cannot appear before the Tribunal on behalf of the party unless the Tribunal gives leave to the lawyer to appear. It appears to me also that even where the other party had not given consent, the Tribunal can, in view of complexities of the case and technicalities of the Industrial law in a particular case, allow a party to the dispute to be represented by a lawyer. Therefore, apart from the question of implied consent which I had mentioned above and which the Union cannot be permitted to withdraw in a subsequent stage of the proceeding, it appears to me that in view of the complexities of this case and the technical question of the Industrial Law involved, the leave of the Tribunal should be granted. I may also mention here that I had intimated to the Learned Representative of the Union that I was overruling his contentions regarding the representation by a lawyer. The Learned President told me that if I was overruling his contentions, the matter might be discussed in the award so that the Union might, if so advised, take proper steps. I have given the reasons why the contention of the Learned Representative of the Union cannot be accepted. The contention, therefore, fails.

With regard to the employers, I have already mentioned that the Mills Nos. 6, 8, 9, 15, 16 and 18 of the list had not appeared though in the written statement, Mills Nos. 6, 9, 15 and 18 had been mentioned. At the time of opening the Learned Lawyer appearing for the employers had merely stated that the Mills No. 6 and 16 are not members of the Association and he was not representing them. It appears to me that the Learned Lawyer had over looked that there was no execution by the Mills Nos. 8, 9, 15 and 18. Therefore, out of the total number of 18, only 12 mills are represented before me by the Learned Lawyer. Out of these mills, the Learned Lawyer told me that the Mills No. (1), Siva Durga Rice Mill, (4) Joy Kali Rice Mill, (10) Lakshmi Narayan Rice Mills and (12) Laxmi Janardan Rice Mill have started working only recently and the other mills have stopped to working since June 1964. The Learned Representative of the Union did not dispute at the time of the argument that the Mills Nos. 6 and 16 are not members of the Association and did not also dispute that at least some of the

mills mentioned in the list had stopped to He had, however, pointed out that the refer made in April 1964 and therefore the closure of the mills from June 1964 cannot be computed by the material. I do not think this can be the condition of the mills at or about the reference must have been very precanous wise the mills would not have stopped for within about two months of the date of the to this Tribunal. It will appear later that or considerations of fixation of grades and sak is the outlook of the Industry and future the same points.

There is another matter which has to be before I proceed to discuss the issues which is referred to this Tribunal for adjudicator Learned Lawyer appearing for the employ drawn my attention to section 12(6) of the is laid down that if no settlement is armed conciliation officer, he has to submit a report 14 days of the commencement of the cor proceedings or within such shorter period as fixed by the appropriate Government The proviso which says that the time for submit the report may be extended by such penod be agreed upon in writing by all the panie dispute. The Learned Lawyer had submit there is no agreed writing as to the extent therefore the reference, long after the chademands and long after the conclusion prox must be regarded to be illegal. He also s that there was perhaps, a belated report by ciliation officer; such belated report with agreed writing as to the extension, cannot basis of a valid reference to the Tribunal 1 think that this question has at all been raised written statement. On the other hand, it is stated in paragraph 1 of the written statement mills that the conciliation proceedings went or pretty long time and was later on, treated as and, therefore, the present reference is belat misconceived and the proceeding thereof. maintainable in law. The objection as raised written statement has not been pressed before and the Learned Lawyer had submitted a net tention which cannot be found in the written ment filed by the mills. I do not think the open to the Learned Lawyer to raise this ne tention only at the time of hearing If it ha stated in the written statement that there we agreed writing as to the extension of the ren submission of the report by the conciliation the record might had been called for in order out whether there was really any agreed write to the extension of the period for submission report. In the circumstances I over-rule the tention of the Learned Lawyer appearing on of the mills.

I shall now take up for consideration the sto the grades and scales of pay. Regarding grades and scales of pay it has been held in the sings reported in 1961, I, L.L.J., 663 [Air Lines (P) Ltd. versus their workmen] and 1961, I. 339. [Express Newspapers (P) Ltd. versus Un Indial that wage scales cannot be fixed by Industrial Tribunal, unless it is satisfied that employer is capable of bearing the financial of increased wages. In the case reported in the state of the case reported in the same than the capacity of Industry is one of the essential circumstances to be considered.

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e case of bare subsistence or minimum he case reported in A.I.R. 1964, S.C., I LLJ. 380 (Workmen of Balmer nnany versus Balmer Lawrie Company been held by their Lordships of the nut that wage scales are devised and les constructed as matters of long term herefore industrial adjudication would reluctant to interfere with the wage rout jurisdiction or in a light hearted hat when wage structure is framed, all ties are taken into account and norpuld remain in operation for a fairly long where there had been rise in the cost of plea of the workmen that the wages must must be carefully considered. In the case 1959, I. L.L.J., 431 (Lipton Ltd. versus nen), it has been held by their Lordships eme Court that for payment of fair wage nng wage, the financial capacity of the s undoubtedly the relevant consideration pacity to pay is to be considered on indusion basis after taking a fair cross section justry and after taking into account the I demand for the product. The possibihiening up the organisation so that the uld pay higher wages without difficulty n bility of increase in the efficiency of workers result in increase in production subility of increased burden driving the out of business. It is also laid down that result over a period of years must be in determining the financial capacity to purden of wage increased. Lastly, I would be ruling reported in A.I.R. 1964 S.C. 864 ent of Wenger Company versus their li has been held by their Lordships that of wage structure including scales of increlong-term scheme and before it is framed, unal must take into account the overall position of the employer and must be iat the burden imposed by the scheme would yond the means of the employer. In regard umum wage. no such consideration arises is the duty of an industrial employer to pay minimum to his employees. I shall now discuss the evidence in the light of the ciples which had been mentioned above. scussing the evidence. I would, however. that in paragraph 21 of the written statee Union there is a demand for payment of as per annexure "A" filed on behalf of Ir the written statement filed on behalf ployers, it is specifically stated that they are imum wages as laid down by the Minimum There are three kinds of wages. viz. (a) wage. (b) fair wage and (c) living wage. A may be made in this connection that reported in A.I.R. 1958. S.C. 30-1958 I. Messrs Crown Aluminium Works versus ikmen) and (A.I.R. 1958 S.C., 578, Express en Ltd. versus Union of India). It has been in that a minimum wage must provide not or the bare subsistence of life but for preserf the efficiency of the worker that there is a m between bare subsistence or minimum wage Mory minimum wage that the minimum wage minum prescribed by the statute and may be han the bare subsistence of the minimum

at the living wage should enable the worker le for himself and for his family not merely

food, clothing and shelter but also education for the children, protection against ill-health, requirements of essential social needs and a measure of insurance against more important misfortunes including old age. and that the fair wage is a mean between the living wage and minimum wage. As I understand, the workmen here are not asking for fair wage but are asking for living wage as explained by their Lordships in the Supreme Court in their rulings mentioned above. The question now is whether the facts and circumstances of this case justify this demand on behalf of the workmen. The Learned Lawyer appearing for the mills had referred me to the Report on the Administration of the Minimum Wages Act, 1948 in the State of West Bengal for the year 1959 and had submitted that even that report shows that the capacity of the Rice Mill Industry is rather low. He had also referred me to the award, dated 30th December 1958 (Ext. A), of the Fourth Industrial Tribunal which was published in the "Calcutta Gazette" 29th January 1959. He had submitted that even with regard to the Calcutta Rice Mills, the grades and scales of pay, having regard to the nature of the industry, was not allowed. I shall first of all refer to 1'M. A. One of the issues referred to the Fourth Industrial Tribunal was "conditions of service". It was urged before the Learned Tribunal Judge on behalf of the workers' Union that the grades and scales of pay of all categories of workmen together with the provisions of annual increment should be decided. On behalf of the rice mills it was condecided. tended that the question relating to the grades and scales of pay and dearness allowance questions are not covered by the issue under reference. It may also be pointed out that another Union of the employees called the Mazdoor Union, did not raise that question before the Learned Tribunal and the Learned Tribunal came to the conclusion that the dispute regarding the introduction of grades and scales of pay with annual increment is not covered by the issue as the conditions of service. It would therefore appear that the precise question which had been referred to this Tribunal for adjudication, did not arise in the Industrial dispute between the Calcutta Rice Mills Association and the employees represented by the two Unions mentioned above. I shall have occasion to refer to the award again when I shall discuss the question of permanency. With regard to the Report referred, my attention has been drawn to page 24 which contains the schedule together with tables 1, 2 and 3 showing the minimum wages and dearness allowance for time-rated workers. the different work-loads for different categories of works and also minimum piece-rates for different works in Rice Mills per 100 bags. There is also a definition of skilled semi-skilled and un-skilled workers. It would appear that Mistry or mechanic or fitter, tindal or engine driver, machineman or hullerman, fireman, boiler attendant are regarded as skilled workers oilman, huskman and khalasi are regarded as semi-skilled workers and huller cooly, cooly for loading and unloading, stacking, marking, steaming, boiling, unpacking, bagging, weighing and sewing and chatal cooly or cooly for drying paddy are regarded as un-skilled workers. It is also mentioned that Sardars and Sardarnis shall get equal remuneration with the workers for supervision and additional remuneration equal to that of workers, if they work with the other workers. The Learned Lawyer had also referred me to the Report of the Minimum Wage (Rice Mills) Committee, West

mostly on the supply of paddy through the Government agency or by private procurement; that the work in Rice Mills is stopped generally during the monsoon period, spreading over two to three months in a year, when repairs of the machinery are undertaken to get the Mills ready for the next paddy season; that for the rest of the year works are not generally uniform and that there is rush of work for some time immediately after the paddy is reaped. It was further found that as drying boiled is one of the most important processes preliminary to the process of milling, milling is hampered to some extent when the sky is overcast with clouds; that the number of working days vary from Mill to Mill, that the total paddy supplied by the Government and procured through private agency are not always proportionate to the milling capacity of the different Mills and that in respect of different Rice Mills, the period of working had varied in the year 1946, 1947 and 1948 from six months to seven-half months in a year, month being equivalent to 26 days. It is further mentioned in the Report that the milling processes involves:

- (1) Steaming, boiling and steeping paddy,
- (2) Drying paddy in the drying yard or chatal,
- (3) Actual milling which may be called huller work and
- (4) Bagging, sewing, etc.

These four processes include the works of (a) unloading paddy; (b) carrying paddy from the vat where paddy is steeped to the drying yard or chatal; (c) carrying paddy from the drying yard to the machine room; (d) removing the husk; (e) removing the ash from the furnace; (f) removing the finished rice to the godown in bags with the opening properly sewed up and loading and stacking the bags on the lorries and carts of the Civil Supplies Department lorries and carts of the Civil Supplies Department. With regard to the coolies for steaming, boiling and steeping paddy it is stated that they are employed by a Sardar with whom the Mill enters into a contract for these works: that the Sardar is paid at the contract rate and he distributes the total amount among the number of workers employed after deducting for himself a commission which is different in different Mills and that the Sardar is hardly paid by the Mills. With regard to the Chatal coolies, it is said that the workers are generally people of the locality. It is also said that this work is generally done by females, and in most of the Mills there is a Sardarni who supervises the work and is paid by the Mill. With regard to the Huller Coolies it is said that they feed the husking machine or hullers as they are called, with dried paddy stacked nearby and that they also feed the fanning machine for finishing and carry the finished rice to the godown. In some of the mills, this work is done by the females and in some others, the work is done by males and in few Mills by both males and females working together. With regard to the Huskmen it is said that they help the fireman and cleanse the boiler and also remove the husk. With regard to the Ashmen it is said that generally they are male workers and their duty is to remove the ash from the furnace. The Tindals are in-charge of the engine and are responsible for proper functioning of the engine and they also cleanse the boilers. The Firemen feed the boilers with husk and prepare

The Hullermen or Machinenae fuel. of husking machine and fan and their that no rice is broken and no paddy ( husked. It is next said that besides a there are also clerks doing office wa accounts. Durwans for guarding the accounts, Duiwaits not guarding the and also certain mechanics or matter and in the report that most of the second in the control of the second in the second in the second in the second in the second in the second in the second in the second in the second in the second in the second in the second in the second in the second in the second in the second in the sec favour of abolishing the contract labo Sardar system, that the system is han for the workers under the irresponsible are not always above corruption, can and that there are practical difficults abolition of that system. It is pointed who have to depend to a large extent Supply Department of the Government paddy and upon the weather conditions ing. ca.inot regulate their work that force, which is dependent on the sup and weather conditions, cannot but be according to daily requirements, that the be abolished only by stabilising cuph that the very nature of the industry a condition make stabilisation impossible, and any attempt in this direct to bring in disaster and that the system by exigencies of the business. Therdor to the Mill owners had been made, to control over the Sardars so that the them may receive a fair deal. As I un Learned Lawyer of the Union did not di rate seriously that the condition of the n not improve since 1952 when the Ren mitted. He also did not dispute that t had been making payment in accordar direction of the Government under the Wages Act which I had referred to a argument, however, was that even th minimum wage cannot be regarded to be and therefore there ought to be revise with the incremental scale. It would i the rulings which I have discussed abo really depends on the financial capacity Before I discuss the question of financial the Mills, I shall shortly discuss the post of the mills who also manufacture mu mustard seeds. The evidence discloses the the oil mills are concerned, they have functioning fairly recently after the supply came available. It would appear that some are trying to provide jobs for the worke ing two different mills, viz.. rice mill i under the same management. It appears in view of the precarious supply both d and of the mustard seeds, the conditions are bad. In fact, the Learned President o did not dispute that at the present mom the mills have stopped running and w going on in very few mills. It was hor that the Khatas had not been filed by order to show that the mills are lying i written statement of the Union there is a directing the mills to produce their papers the pendency of the reference. no appl been filed for direction to put in an affide the pendency of the reference. ments. The Learned Lawyer appearing of the mills had referred me to section I industrial Discussion and the section of the mills had referred me to section I industrial Discussion and the section of th Industrial Disputes Act. It is inter at therein that the Tribunal can compel the of documents as material objects under a lie in of the Act. It is provided inter alia is

Nest Bengal Industrial Disputes Rules, 1958. k Tribunals have the power to order discovery inspection of documents. The order-sheet that the Union did not take any steps. I may out that an application was filed on 13th 17 1965 on behalf of the mills stating that as mile excepting 1 or 2 are closed, and as there one to look after the mills now, it is not possiw to file the list of documents. It appears to at in the facts and circumstances of the present no adverse inference can be drawn against the for non-production of the papers in connection the running of the mills. It is quite true that ermanent men excluding the contract labourers avail labourers are still in the employment of alls concerned. But the evidence of O.P.W.1 excepting 2 or 4 rice mills all other rice mills nsed, that the conditions of the rice mills are hat those two or four rice mills are closed for months and they started functioning about 15 igo and would be closed shortly and that there sunnly of paddy to the mills. His evidence shows that the permission from the other t authorities regarding the supply of paddy t be channed and that previously there was the extent of 25 per cent, of the rice and now y) to the extent of 100 per cent. He had I salted that there is no work during the rainy that the Chief Minister of West Bengal was sed about the refusal of the district authorities ipply paddy and that the Chief Minister had 1 to say that he cannot do anything regarding atter of supply of paddy. Exhibit D is letter on behalf of the Chief Minister of West Bengal ie mills. At the time of cross-examination, I had stated that there are balance-sheets ing the businesses and that the rice mills were ig at the time of the Charter of Demands was to the management. To my question, he had that when both the rice mills and oil mills are g, the number of contract labourers and casual en increases; that the new employees work for od of about two or three months in a year and rought in by the Sardars; that roughly the ly expenses would be Rs. 2.000 per month there are only rice mills and that if there is il mill, roughly the monthly expenses would be 500 to Rs. 2,700 per month. It is further his ce that the accountant maintains the account regarding daily expenses and that the Managarector checks the accounts maintained by the This witness further stated that the ging Director would be able to say about the ial condition of the mills and the accounts are at the annual general meeting when the other ors come to know about the income and diture and also about the profit and loss. It omted out that the balance-sheets and also the ats books had not been produced in this case. true that they had not been produced but in of the fact that the mills, at any rate, most of are lying closed soon after the reference to this nal and also in view of the fact that it is, at any uncertain when the mills can start again funcg in view of the difficulty of the paddy supply on I do not think that the evidence of V.1 should be disregarded. The Learned Lawso pointed out that the Government is contemg running rice mills with the up-to-date machiand one of such mills is going to be estabin the district of Burdwan. I do think the

establishment of a rice mill, where most of the work would be done by machines, is by itself a serious matter so far as the existing rice mills are concerned. But undoubtedly, if more such mills are established, the outlook of the existing mills would be very dark and many of them would be compel to close down. Therefore it is clear that the outlook of the mills is not bright. There is a story that in not too distant future, the existing rice mills may have to be closed down. In view of these facts and circumstances, I do not think that grades and scales of pay should be introduced in the rice and oil mills which have been mentioned in the conference, attached to the letter of reference

I shall now take up for consideration the question

of permanency As I have mentioned earlier, the clerks, durwans, boilers attendants and Tindals are permanent men employed by the mills. The question of permanency really arises with regard to the casual labours and contract labours. Before I discuss the award and the judgment of the Hon'ble High Court in the proceeding under Article 226 of the Constitution and the Judgment of the Appellate Bench I shall refer to a submission which has been made by the Learned President of the Union. had stated that the attendance register is signed by even the alleged casual labours and contract labours. I do not think this shows that the casual labourers and the contract labours can be regarded to be members of the permanent staff of the mills. Incidentally it may be pointed out that the casual labours and the contract labourers had not been examined in this case PWI Shru Dhiresh Chandra Sarkar is the Secretary of the Union He used to get Rs. 100 as case his pay. He was certainly not a casual labour or contract labour. He appears to have belonged to the Ceneal establishment of the Lakshmi Narayan Rice Mill P.W.2 Shri Pearv I.al Mondal was a labour employed by the K. M & S. C. Sadhukhan (P) Itd. His evidence is that he and others used to get of the rate of Rs. 1/8 per day per 40 (forty) bags for steaming. It was suggested to him that he was a Sardar but he has denied the suggestion. He has further denied the suggestion that he not a share of the money payable to other persons at the rate of The rate as allowed by the one anna per ribee Notification of the Minimum Wapes Act for steaming puddy for 100 bass is Rs. 3. Therefore the evidence of P.W.2 Shri Peary Lal Mondal cannot be accented. It also appear that there is a bill prepared by Peary Int Mondal, Fxt G. This shows that in fact Pears Lal had accented money from K. M. & S. C. Sudhukhan (P.) Ltd. as the Sardar on behalf of certain coolies. This is also the evidence of O.P.W.1 that Penry Lal was the Sardar and had prepared the Bill Ext. G and that the amount is pavable to Peary Lal and the persons included in his group. At the time of cross-examination it appears that no question has been asked regarding Ext. G. At the time of cross-examination O.P.W.1 had stated that Peary Lal did not sign any Hazira book. The only other witness on behalf of the workmen is PW.3 Shri Saranan Dev who had worked as a clerk under Satva Naravan Rice and Oil Mills. It would therefore, appear that not a single person had been examined out of the casual labourers and the contract labourers. Tearned President of the Union did not disnute that these labours are employed by Sardars and Sardarnees. I shall now refer to the Award Fxt. A. By this Award the Learned Tribunal Judge had directed

that one-fifth of the casual labours employed in the previous year should be made permanent and that the contract labour system should be abolished within 3 months from the date of the reopening of the mill after the publication of the award. Lordship Sinha J. had been pleased to set aside the direction of the Tribunal regarding the abolition of the contract labour system. The mills preferred an appeal and the Appellate Bench had been pleased to set aside the judgment of Sinha J., so far as the question of decasualisation of casual labourers and of attendance bonus is concerned (vide Exts. A. B and C). The effect therefore is that so far as Calcutta Rice Mills are concerned, it was found that in view of the nature of the industry, contract labour cannot be abolished and the casual labours cannot be made permanent. It appears to me that as the nature of work remains the same and as the conditions of mills has become bad, the contract labours and the casual labours cannot be made permanent. It might be that after the introduction of the new system milling by the mills which are going to be established by the Government, there would be no contract labourer or casual labourer. I, therefore, come to the conclusion that the temporary labours, viz., the casual labours and the contract labours cannot be made permanent.

With regard to the question of casual leave, it would appear from the award that in accordance with the Factories Act, 10 days' casual leave with pay in a year is to be granted to the members of the permanent staff. It would appear from the evidence of O.P.W.1 that 10 days' casual leave without remuneration is granted to the members of the permanent staff. I do not think any casual leave can be allowed to the casual labours or to the contract labours. The persons might quite conceivably change from year to year and even may not work throughout one year. In the circumstances, I do not think casual leave can be granted to the casual labours or contract labours. This issue is decided accordingly.

With regard to the question of service cards, it would appear that no service card is issued. The Learned President of the Union had submitted that unless the service card is issued, there is nothing to show that a particular person is employed by a particular mill. The evidence of O.P.W.1 would show that though there are no service cards or appointment letters, there are leave cards, presumably of the permanent employees. I do not think that it is really necessary to issue service cards even to the permanent employees. If any member of the permanent staff is required to show that he is employed by a particular mill, his leave card and also accounts papers

might be called for. Therefore, the projeting the issue of service cards must be referred.

I have, therefore, come to the conclus grades and scales of pay cannot be introduct the casual labourers and the contract labour be made permanent; that casual leave can granted to casual labours and contract about that there is no necessity for issue of server any of the employees.

This is my award.

Dictated and corrected by me.

P. BASU. .
Judge.
26-4-65.

P. BASU. Judge. Sixth Industrial 1 26-4-65

> By order of the (m S. C. MUKHERI Asst. Serv

No. 1704-I.R./IR/9L-58/63. - 13th Ma. Whereas under the Government of West Labour Department, Order No. 4119-I.R. 58/63, dated the 1st October 1963, the sed dispute between Messrs. Buxa Dooars Tea (Ltd., P.O. Kalchini, district Jalpaigum, and workmen employed in the Kalchini Tearepresented by the National Union of Pt. Workers, P.O. Birpara, Jalpaigum regarding the mentioned in the said order being a marter sin the second schedule to the Industrial I. Act, 1947 (XIV of 1947), was referred for action to the Third Industrial Tribunal:

And whereas the said Third Industria. I has submitted to the State Government its on the said industrial dispute:

Now, therefore, in pursuance of the profits section 17 of the Industrial Disputes Act. 19f. of 1947), the Governor is pleased hereby to the said award as shown in the annexure he

#### **ANNEXURE**

In the matter of an industrial dispute by Messrs. Buxa Dooars Tea Company Ltd.
Kalchini, district Jalpaigura, and their wo employed in the Kalchini Tea l

thed by the National Union of Plantaorkers, P.O. Birpara, Jalpaiguri. (Case (J-232 '63.)

HE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

on: Shri Nikhil Ranjan Roy, Advocate.

ompany: Shri Pankaj Kumar Ghosh, te, instructed by Shri Amiya Kumar of Messrs. Orr Dignam & Co., Solicitor.

#### **AWARD**

No 4119-I.R./IR/9L-58/63, dated the 1st is, the Government of West Bengal, in Department, referred under section 10 of the Industrial ween Messrs. Buxa Dooars Tea Company Kalchini, district Jalpaiguri, and their employed in the Kalchini Tea E tate, by the National Union of Plantation in the Schedule, to the Third Indusal, constituted under section 7A of the Disputes Act, 1947, by notification In Indusal in Indusal Indusal in Indusal

# Issue

the dismissal of Shri Gangaprosad is To what relief, if any, is he entitled?

a reference under section 10 of the Disputes Act made by the Government of if for adjudication of an industrial dispute ween Messrs. Buxa Dooars Tea Co. Ltd., ini, district Jalpaiguri (hereinafter be rest the Company), and their workmen emec Kalchini Tea Estate, represented by the nion of Plantation Workers, P.O. Birpara, hereinafter be referred to as the Union).

ute relates to dismissal of a workman Shri d for misconduct.

ely after receipt of the reference both re served with notices. Thereupon they and filed written statements of their rival contentions. After proper opportunities ties to comply with intermediate steps, was fixed for hearing. Both parties and advanced arguments and the s concluded.

on's case in the written statement is that nan Shri Gangaprosad served for long by blemish in the Kalchini Tea Estate of any. But for his Trade Union activities aliciously charge-sheeted for some alleged t. It was alleged in the charge-sheet that bruary 1962 at about 10-30 a.m. when the ler went to the hoeing mela to record

hazira of the workmen, he was prevented by the workman Shri Gangaprosad from doing so on the allegation that they had to wait there for nothing for long hours since completion of their work. They wanted that their hazira be recorded immediately after they would finish the work allotted to them. The Senior Baider Shri Jitman who arrived there assured the workmen that the matter would be referred to the Manager for decision. Thereupon the workmen allowed their haziras being recorded and left. On 12th February 1962 the Manager personally went to the work-site and enquired of the workmen what had happened on the 10th February 1962. He had talks with the workmen including Gangaprosad. But subsequently he charge-sheeted sax workmen out of the gang and Gangaprosad was one of the workmen proceeded against. There was no fair and proper enquiry but the Manager by a show of enquiry came to his own finding and dismissed the workman from service. It was a mala fide action on the part of the Manager. Hence the prayer is for setting aside the order of dismissal passed against Gangaprosad and to direct his reinstatement with back wages.

The Company has stated in the written statement that on 10th February 1962 the workman Shri Gangaprosad unreasonably prevented the field writer at the hoeing mela from recording the haziras of the workmen after 10-30 a.m. He pleaded that the attendance be recorded immediately after completion of the job allotted to each workman. The workman Shri Gangaprosad along with others staged an unruly demonstration against the senior Baider of the garden who reported the matter to the garden Manager who on 12th February 1962 went to the place of work in order to make on the spot enquiry as to what had happened on the 10th. On that day also the workman Gangaprosad along with other workmen surrounded the Manager and caused disturbance. His attitude was of extreme insolence and obstruction. So, the Manager issued charge-sheet against Gangaprosad and five other workmen. There was an enquiry held on the day explanation was submitted and as a result of the enquiry they were found guilty of the charges and the workman Gangaprosad was dismissed from service and the other workmen were suspended and warned by way of punishment. So, there was nothing wrong. On the other hand, there was justification for punishment awarded to the workman.

# Decision

This is a case of dismissal for misconduct on the result of domestic enquiry into the charges by an officer of the Company. Admittedly there was a charge-sheet issued against this workman on 15th February 1962 (Ext. 1) and identical charges were issued against five other workmen on the same date by the same officer. There was also an enquiry held by the Manager of the garden who issued the charge-sheet, on the date notified in the charge-sheet. The workman Gangaprosad admits to have attended the enquiry but adduced no evidence. The Manager in consideration of the evidence recorded by him at the enquiry came to the finding that the workman was guilty of the charges levelled against him and accordingly punished him with dismissal from service. It is well settled by the Hon'ble

Supreme Court that in such a case of dismissal on misconduct the Tribunal's jurisdiction is very much limited and it cannot act as a Court of Appeal and substitutes its own judgment for that of the management. It was further held by the Hon'ble Supreme Court in cases more than one [1958 (I) L.L.J. 260 and 1961 (I) L.L.J. 511] that a Tribunal can interfere in such a case of termination of service of a workman on misconduct only—

- (1) when there is a want of good faith;
- (2) when there is victimisation or unfair labour practice;
- (3) when the management has been guilty of basic error or violation of a principle of natural justice; and
- (4) when on the materials, the finding is completely baseless or perverse.

The proposed domestic enquiry into the charges levelled against an employee must be a fair and proper enquiry held by an impartial officer with an open mind and the findings of the enquiry officer must not be perverses in the sense that it is not supported by evidence recorded at the domestic enquiry. In the case of Messrs. Sur Enamel & Stamping Works Ltd., and their workmen (1963 II L.L.J. 367) the Hon'ble Supreme Court was pleased to lay down the five essentials which go to make up a proper domestic enquiry. It is also well settled that the contemplated domestic enquiry must be held in pursuance of the standing orders and where there is no standing orders, according to the rules of natural justice. In the instant case the Company has got standing orders (Ext. E). The standing orders provide that no order of dimissal or of suspension as a punishment or of fine shall be made unless the workman concerned is informed in writing of the alleged misconduct and is given an opportunity to explain the circumstances alleged against him and to adduce evidence, if any, in his favour. It also provides that any explanation given by the workman shall be recorded in writing, and the Manager shall also record his reasons if he finds the explanaiton unacceptable.

The workman Gangaprosad was given charge-sheet by the Manager on 15th February 1962. Immediately thereafter written explanation was submitted by the workman. But there is nohing to show that the explanations received due consideration of the Manager who was the Enquiry Officer. There is nothing in writing as required by the standing order to show consideration of the explanations by the Manager before holding the enquiry. Apparently the explanation given by the Manager was found unacceptable and so the doemsti enquiry followed. But the Manager does not appear to have recorded any reason for finding the explanation unacceptable. As a matter of fact, it is practically admitted by the Manager that before considering the explanation he decided to hold an enquiry against the workman. That very conduct of the Manager shows that his mind was already prejudiced against this workman and without considering his explanation he decided to hold the domestic enquiry. By the charge-sheet (Ext. 1)., dated 15th February 1962, he called u-on the workman to submit explanation by the 21st Pebruary 1962 which was also the date fixed by him

for holding the enquiry before contexplanations. So, the standing order properly followed by the Manager. The nothing in his finding Ext. A' 1 to show explanations submitted by the workman ten

Then again the standing order furner that in awarding punishment under the order, the Manager shall take into an gravity of the misconduct, the previous any, of the workman and any other can aggravating circumstances that may the finding of the Manager Ext. A/I does not the above provisions in the standing order all complied with by the Manager H admits in his evidence before the Tribung service record of the workman who was a of the Company for about 14 tear to consulted or taken into consideration at the awarding punishment. According to the this was the first time he was charge-sheets misconduct and he was never before popular the was the sheets whatsoever during the 14 was service in the garden. This fact is not a the Manager or by any other wites. Company. Therefore, another important, in the standing order was not compiled and Manager. Then again, it will be clear for evidence that he did not act with an open conducting the domestic enquiry. He adm evidence before the Tribunal that he had involved in the alleged occurrence that on 12th February 1962 as a result of all workman and five others were charge-shes identical charges [Ext. 1 to 1(c)]. He have up the charge-sheet and also acted as the Officer although there are other Officers as the Tribunal for holding the enquir B that there is one Superintendent of the w is a Superior Officer and also there is one Manager Shri Singh. It is also admitted that before holding the enquiry he was o that the charge-sheeted workman had comm offences. Therefore, he did not act impar with an open mind in conducting the enquiry which is of a quasi-judicial natu very clear from his evidence that his mind free from bias. It will also appear from h that he went so far to import his personal i for holding the workman guilty of the levelled against him. There is no tota of to show that the workman "remaine of insolent and refused to accept the decision." Therefore, not only it was not impartial enquiry in acordance with the in the standing order, but also the tudit Manager was perverse and as such I have alternative but to set aside the punishmen missal awarded by the Manager.

It is, of course, now open to the Inbut into the merits of the case and to come a finding after due consideration of the adduced by both the parties. The evidence before the Tribunal may now be considered to company examined two witnesses and the examined one, namely, the workman into present dispute. It is not disputed that I man Shri Grangaprosad was charge-shee with the five other workman. They wen

identical offences. Exhibits 1 to 1(c) are the charge-sheets. There were two items the charge-sheets. Indice were two items against each of the workmen. The first hat on 10th February 1962 at about m. at the hoeing mela the workman it the Field Writer from writing the names horkers employed in hoeing, demanding that to the normal garden procedure he should individuals at any time during the course horning. The other item of charge was to a that on "12th February 1962 at about 8 the work-site, when I (Manager) tried to from the workers involved in the he reason for their creating the incident al to the good running of the estate and the of discipline by addressing me in an and insubordinate manner questioning my Manager of the garden in discussing the with the workers". The Manager who is No. 1 of the Company has no personal ge of the alleged incident that took place on ruary 1962. On that point there is only the of D.W. 2 Shri Gangaprosad Lama, who nder in the garden and was in-charge of attendance of the workmen. His evidence show that on 10th February 1962 when he the hoeing mela at about 10-30 a.m. to att adance of the workmen he saw about 80 when were sitting after finishing the work to them. They were waiting for recording tendance. According to this witness all the n pre int in that assembly asked him not to the attendance. They told him that they ting there for over one and half hours after the work allotted to them. Naturally they moved at the harassment and unnecessary n for a long time after completion of the ork. They wanted the Manager to come and to talk to them. The Senior Baider was in-charge of supervision of works also ere and persuaded the workers to allow the ader to record the attendance. He assured kmen that he would place the matter before ager and would communicate his decision to io, according to this witness of the Company general complaint of all the 80 to 90 workrking in that job-site. Their common was for unnecessary detention for a ble time after the completion of the work. wanted that their hazira should be recorded to avoid the unnecessary harassment. That so, it is difficult to hold that it was a mist on the part of the workman specially when necessary detention and harassment are not It was not the grievance of the Company workmen hurriedly finished their works and ray not properly done. It is admitted that re three sets of officers of the garden who it the works. The garden Manager himself in his evidence that Daffadars have of the works of the labourers and that further supervised by Baiders, and there is So, there are as many as three sets of to supervise the work of the garden labouries the Manager and the Assistant Manager, no evidence to show that the workmen did zerly do their work. There was no report e three sets of supervising officers of any

defective work done by these workmen who after completing their work had to wait for more than one hour for the Field Baider to come and record their haziras. The workman has deposed that they wanted that their haziras be recorded earlier as was the practice before, so that the unnecessary harassment and detention be avoided and they can at the same time profitably utilise the time by attending to their domestic duties during the period of unnecessary detention. It is in evidence that the workman's ware also surveys as a labourer in the same garden, so also his mother and they have been serving for more than 12 years. Therefore, 1 find there was no unreasonableness in worker's demand for recording hazira earlier as was the practice before the present system was introduced by the present Manager in 1961 as admitted by him in his evidence. It is common knowledge that time is very hard and one can hardly afford to idle away his time without the risk of being ill-fed and ill-clad. Further evidence of the Company's only witness on this point D.W. 2 Gangaprosad Lama shows that workman was not the only person who protested but it was a common and universal protest of all the workmen working in that area. Therefore, it is difficult to appreciate how the Manager could select only six workmen out of so many for being punished and it is admitted that he found all the six workmen guilty of both the charges but he actually inflicted the punishment of dismissal against this workman and nominal punishment against the rest. There is no satisfactory explanation for this discriminatory action against this particular workman. Not only this was a discrminatory and arbitrary action on the part of the Manager but the charge was, as it appears, not reasonable rather it was groundless. The Field Baider, who is the best person to say what was the offence or misconduct committed by the workmen while he went there to record the atendance of the labourers. In his evidence before the Tribunal I find there is no grievance against the workmen save and except they resisted him from recording attendance without the Manager being told of the difficulties and hardships experienced by them on account of the delayed recording of hazira. As soon as the workmen got the assurance from the other Baider Jitman that the matter would be placed before the Manager, they peacefully dispersed and allowed their hazira being recorded by the Field Baider. Therefore, in my view there is no substance in the first charge.

As to the second charge against this workman I have already observed. This is also a common charge against all the six workmen. The last portion of the charge is to the effect that "the workman questioned his right as the Manager of the garden in discussing this matter with the workers". Not only the workman has denied this allegation but also it seems to me quite inconsistent with the probability in view of the fact that it is the evidence of the Company's witness No. 2 that the workmen on being assured that the matter would be placed before the Manager for consideration they dispersed peacefully and allowed the Field Baider to record haziras. That being the fact it is difficult to believe that the said workers would again refuse to discuss the matter with the Manager. The Manager does not know the name of any workman. He admits in his evidence that he got the names from

the report of the Baiders. He recorded in writing the names of the persons reported against by the Baiders on 12th February 1962 and he consulted that report and his note before framing charges. But those writings have been withheld for reasons unexplained. In his evidence before this Tribunal the Manager has deposed that Gangaprosad was very aggressive and took a threatening attitude towards him. But he admits that he did not know him by name. He did not know the name of the workmen. Sometimes after the occurrence on 12th February 1962 he got the names of the workmen from the two Baiders. According to him they gave him a list of names but this fact is not corroborated by the said two Baiders. One does not come to give evidence and the other who gave evidence before this Tribunal does not support his story. He says that he did not report the names of the Baiders but that was done by the other Baider. So, the Manager's story does not get support from his employees. Moreover, the allegation made against the workman that he was aggressive and also took threatening attitude finds no mention in his charge-sheet against the workman. So, it seems that at the time of giving evidence before this Tribunal he has tried to make all the more serious allegations against the workman which he could not conscientiously do originally immediately after the occurrence in his charge-sheet. The Manager, however, was fair to admit that previously there was no occasion to issue any charge-sheet against the workman or to award any punishment whatsoever. He was never before warned for any misconduct of any kind. His service record is clean. There is no evidence to show that he ever before created any trouble whatsoever either with the employer or with other employees or with the supervisors. On the contrary, he comes of a family or almost all the members of which have been giving satisfactory services to the garden. The Manager himself admits that the workman's mother and wife have been serving for more than 12 years in the garden uninterruptedly and without creating

any trouble. His father was also a work no longer in the land of the living. The denies to have shown any disrespect to the He was found quite courteous and respect the was found quite courteous and respect the was giving cytomer. When we was giving cytomer while one was giving cytomer while one was giving cytomer when we was actioned the worken and to establish the corroborate him and to establish the charge levelled against the workman. The cytomer was already found, was ratisfactory and does not in my view a charge against the workman beyond doubt. In consideration of the entire circumstances discussed above I am inclinate that the second charge also has not been to beyond reasonable doubt against the world.

Therefore, the workman is entitled to ment in his old job or in a similar job will wages and other benefits to which he was the time of his dismissal. He is also entit wages and other allowances, if any, for to this forced unemployment from the which the Company must pay within the from the date of publication of this and "Calcutta Gazette". For continuity of we said period may be treated as on leave

This is my award.

Dictated and corrected by me.

J. N. MANDAL, Judge.

> JITENDRA NATH MA Judge, Third Industria 24-4-65

S. C. MUKHARFJEF, A

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THURSDAY, JUNE 10, 1965

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# PART IC-Awards by Industrial Tribunals and Consumer Price Index

# GOVERNMENT OF WEST BENGAL

# LABOUR DEPARTMENT

# ORDERS

LR. IR/IIL-229(A)/62.—13th May 1965. Tas under the Government of West Bengal, Department, Order No. 3778-I.R./IR/IIL-62, dated the 27th August 1962, read with Igendum No. 4311-I.R./IR/IIL-229(A)/62, 4th September 1962, the industrial dispute Messrs. National Tobacco Company of Id., Agarpara, having its registered office at Old Court House Corner, Calcutta-1, and rkmen represented by the N.T.C. Employees' Nilganj Road, P.O. Agarpara, district 24-5, regarding the issues mentioned in the said was referred for adjudication to the Fifth ial Tribunal;

whereas the said Fifth Industrial Tribunal mitted to the State Government its award and industrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 1947), the Governor is pleased hereby to the said award as shown in the annexure

# **ANNEXURE**

matter of an industrial dispute existing reen Messrs. National Tobacco Company of a Ltd., B. T. Road, P.O. Kamarhati, district arganas, and their workmen represented by N.T.C. Employees' Union, Nilgunj Road, Agarpara, district 24-Parganas. (Case 244/61.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri P. P. Ginwala and Shri A. Choudhuri, Counsel.

Present for the Union: Shri Arun Dutt and Shri Nandadulal Srimani, Advocates, and Shri Ram Sen, an officer of the Union.

This industrial dispute between Messrs. National Tobacco Company of India Ltd. and their workmen was first referred to the First Industrial Tribunal under G.O. No. 4519-I.R./IR/11L-91(B)/61, dated 21st July 1961, for adjudication. Subsequently. addendum No. 6772-I.R./IR/11L-91(B)/61, dated 11th November 1961, was issued by the Government adding one more issue, viz., issue No. 14, to the reference. Thereafter, by Government Order No. 3778-I.R. IR/11L-229(A)/62, dated 27th August 1962, the above reference was withdrawn from the First Industrial Tribunal under section 33B of the Industrial Tribunal for adjudication upon the following issues.

# Issues

- I. Classification of the operatives into skilled semi-skilled and unskilled categories in considération of the nature of jobs performed.
- 2. Abolition of the distinction between the clerks and the tally clerks and treatment of the latter as full-fledged clerks.

- 3. Basic wages and grades and scales of pay for all categories of workmen.
- 4. Adjustment in the new grades and scales of pay by allowing lump increments in consideration of the length of service.
- 5. Dearness allowance for all categories of workmen.
- 6. Production bonus to all workmen directly or indirectly concerned with the manufacturing processes.
- 7. Rate of payment while acting in higher jobs carrying higher emoluments.
- 8. Permanency of workmen recruited as temporary hands.
- 9. Justifiability of transfer of Sarbasree Manmatha Nath Maity, Prafulla Kumar Singha and Motilal Saha. Should they be retransferred to their original places of work?
- 10. Canteen—should the canteen staff including Manager, cooks and boys be treated as Company's employees with attendant benefits and what should be their wages with grades and scales and dearness allowance?
  - 11. Abolition of contract labour system.
  - 12. Retiring gratuity.
  - 13. Retiring age.
  - 14. Leave and holidays.

Both the parties to the dispute have entered appearance and filed their respective written statements. The case of the Union, representing the workmen, in short, is as follows:

Messrs. National Tobacco Co. of India Ltd. (hereinafter referred to as the Company) is incorporated as a Company under the Indian Companies Act, and engaged in the manufacture and sale of cigarettes, pipe tobacco and certain other products. maintains a factory at Agarpara where about 1,000 workmen are employed. The Company is a highly prosperous concern with a sound financial position It makes huge profits every year, and out of the profits has built up a huge reserve fund after distribution of dividends to the shareholders in some years. The attitude of the Company towards the workmen, who contribute greatly to the earning of profit every year, is not at all sympathetic. The wages and dearness allowance paid to the workmen are very low and their conditions of service are very much unsatisfactory. The workmen have been agitating for redress of their long-standing grievances in connection with their conditions of service, but without any tangible result. The Union made various representations to the Company for consideration of the grievances of the workmen and for an amicable settlement of the matters in dispute between them, but to no effect. The changed circumstances, it is alleged, have necessitated revision of the existing grades and scales of pay and higher dearness allowance to the workmen, and the Company is financially stable to pay fair wages to the workmen, and to pay them dearness allowance at a higher rate. There is a scheme for production bonus for the workmen in some departments, but a large number of workmen directly and indirectly connected with the manufacturing process are denied

production bonus. The Company emplated in prejuction for regular work which is prejuction for regular work which is prejuction to the workmen, and this preduction between clerks and tally clerks in reasonable justification, and this distinct be abolished, and the benefits enjoyed by should be extended to the tally clerks at reliefs claimed by the Union are (i) fixed wages and grades and scales of pay for a of workmen, (ii) classification of the option skilled, semi-skilled and unskilled aworkmen, (iii) abolition of contract retiring gratuity and certain other retain gratuity and certain other retain appear from the issues framed under the

The Company has filed a written st reply to the written statement filed by the which most of the allegations made by have been denied. It is pleaded that to feet the Company has gone down con recent past, and the Company is lacing cial strain as a result of increase of etcl cigarettes, and the Company is not in a bear any more financial burden on the increase of wages and dearness allow. workmen. It is denied that the Com sympathetic in its attitude towards the a that the labour force is being kept negle alleged that the Company is paying wa different categories of workmen accordrecommendations made by the Committee for revision of the minimum rates of p and dearness allowance in cigarette indus were accepted by the Government, and has been a substantial increase in the of workmen as a result of the revision mum wages by the State Government or mendation of the Committee set up for the It is stated that the existing grades and pay are fair and reasonable, and do not: revision. It is further stated that there: fication for a grade or scale of pay for th workmen, and there has also been no chcircumstances requiring any revision of structure. Dearness allowance varies of case of clerks, and the same rate of dear ance is fixed by the Government. These who do not get D.A. are paid consoliwhich includes D.A. As regards the La for production bonus, it is stated that t of production bonus is in force in some d and it is not possible to extend the bere scheme to the workmen who are not dr nected with production. It is stated the majority of workmen are permanent and that any unfair labour practice is resorted Company in respect of the temporal no is also denied that the workmen. while higher job, do not get wages for don's iob. As regards the claim of the Union tion of the contract labour, it is stated the labour is engaged for odd and intermitten not for regular and normal work of the and the number of such labourers is veri that also varies from time to time The of contract labour will hamper receipt an of goods, and it is not feasible to maint nent workmen for work which is neith nor regular in connection with the manuf cigarettes. As regards the Union's claim

inents, viz., gratuity and provident fund, id that both the benefits cannot be given the street of the company is not in a position to additional financial burden if double retirits are given to the workmen. The age of a for the clerical staff on attaining the age and for the other workmen doing manual attaining the age of 50 years are said to be the claim of the Union for extending the njoyed by the clerks to the tally clerks, it is not reasonable and proper as the nature one by the clerks and tally clerks is differwork of the tally clerks is more or less all and simple in nature. The Company up a plea that the Tribunal has no jurisconsider and adjudicate upon some of viz. Nos. 2, 3, 5, 8, 12 and 14 inasmuch issues were previously raised in a dispute the Company and its workmen, and an a passed by the Tribunal which is still n the parties to the award.

has been raised in paragraph 10 of the statement filed by the Company regarding etency of the Tribunal to adjudicate upon 3, 2, 3, 5, 8, 12 and 14 in the present referhe contention raised by the learned counsel on behalf of the Company is that these resides were the subject-matter of a pre-elence, and Shri P. R. Mukherji, Judge, Tribunal, by his award published in the Gazette" on 30th December 1948 adjudi-on those issues, and his decision operates to the adjudication of issues Nos. 2, 3, 5, 14 in the present reference by the principle dicata. This contention of the learned oes not appear to be well founded and accepted in view of the decision in the urn & Co. Ltd., Calcutta versus their em-eported in 1957-1-L.L.J., 226. It has been he Hon'ble Supreme Court in that case udicata is not applicable in terms in indusdication. The decision is obviously based anciple that if res judicata is made applisuch to industrial disputes, then there would ten finality of industrial disputes as finality been in civil suits. In that case wages once build under no conceivable circumstances be even though the exigencies of circumstances lor such revision. If, therefore, the Union in establishing material change of circumsince the award made by Shri P. R. Mukherji, the issues which were the subject-matter of vious award can be reopened, and fresh tuon is to be made on those issues in the changed circumstances. If there has material change in the circumstances, that a sufficient ground for reconsideration of isues. In other words, the Tribunal is not from considering those issues once again if it d that the circumstances on which the previes and dearness allowances, etc., were made have undergone a material change. In this the matter, which finds support from the referred to above, I am unable to hold that decision on issues Nos. 2, 3, 5, 8, 12 and 14 resent reference is barred by the principle of cata. The preliminary obejction raised by 1pany is accordingly rejected.

#### issue No. 1

The classification of the operatives into skilled, semi-skilled and unskilled categories in consideration of the nature of their work is a task which presents some difficulty. The Judges of the First Ombibus Engineering Tribunal realised this difficulty and very rightly pointed out that it was very difficult to fix the line where a semi-skilled worker sheds his role and steps into the role of skilled category. This question was also left open by the learned Judge who made the award in the Third Major Engineering Tribunal, published in the "Calcutta Gazette" on 5th November 1958. In most of the industrial concerns, big or small, classification of workers is made with reference to the skill of a particular workman. The main question on which such classification of workmen depends is the exact nature of work performed by him. If a particular workman has skill to do a particular job, he is ordinarily termed as "skilled workman". This alone is not the only factor for classification of workers into different categories. The Union has given a chart as per Annexure A to its written statement, showing different categories of workmen. The Company has also submitted a charge showing classification of different categories of workmen. There is much dispute between the parties regarding classification of workmen, and it is also not possible to classify the workmen into different categories unless the exact nature of work performed by a particular workman is ascertained. There is some evidence regarding the nature of work done by lifters and feeders, but there is no satisfactory evidence as regards the nature of work performed by other workmen. In the absence of any sufficient evidence regarding the nature of work which a particular workman is required to do, it is not possible to make a classification of workers as this should be made with reference to their precise nature of duties. For this some technical knowledge is necessary, and this can only be done by expert bodies to be appointed for the purpose. The best way to solve this question, in my view, is to leave the matter to a Committee to be composed of the representatives of the Company and also the Union which will decide this question with reference to the precise nature of work done by a particular category of workmen. The Committee, if it thinks necessary, may take the help of an expert in the matter to be appointed at the cost of the Company. I accordingly direct that a Committee should be appointed by the Company as directed at an early date for a decision on this issue, and I do hope that they will be able to come to a peaceful solution of the question by mutual co-operation.

#### Issue No. 2

The Union has claimed that there is no justification for making a distinction between tally clerks and clerks employed in the Company inasmuch as the work done by tally clerks are almost the same as done by ordinary clerks. P.W. 3 has given the number of tally clerks employed in the Company as 22. He has also stated that the ordinary duties of the tally clerks are to record production, prenare morning summary, record attendance of the workers and certain other duties. P.W. 9 Achiuta Deb Nandy, who is working as tally clerk since 1958, has also stated about the duties performed by tally clerks. His evidence is that the duties of the tally

clerks are to count the balance of the materials left in different machines and then prepare a summary thereof known as morning summary, to note the attendance of workers in the Attendance Registers, to note the production of machines per hour on the machine production card, to record the products and wasted materials, and similar other works. He has further stated that the general clerks get more wages than tally clerks though some of the general clerks actually perform jobs similar to those of tally clerks. The evidence of this witness makes it clear that the main duties of tally clerks are to compile figures with reference to the different machines and to record attendance of workmen in the attendance registers. The nature of work done by tally clerks is more or appears to be mechanical and no special knowledge is required to perform this type of jobs. The evidence of O.P.W. 1 is that the efficiency of the tally clerks is lower than that of the general clerks, and the tally clerks can perform their duties if they can write the figures and add them, if necessary. He has denied that it is the function of the tally clerks to calculate the percentage of wastage of materials, as stated by P.W. 9. According to O.P.W. 1, general clerks are required to do calculation works and so a high degree of efficiency in mathematics is required, so far as they are concerned. Though there is some dispute as to the standard of qualifications for clerks and tally clerks, it is clear that the work done by the tally clerks is of a simpler nature than the duties performed by the general clerks. It is possible that some tally clerks are capable of performing the duties of ordinary clerks, but that is no ground for abolition of the distinction between tally clerks and clerks, as tally clerks are appointed as such. The fact that some of the tally clerks who are more efficient and can do the duties of a clerk does not warrant the abolition of tally clerks when tally clerks are recruited as such on the result of a test the standard of which is somewhat lower than the test for recruitment of ordinary clerks. The claim of the Union, therefore, for abolition of this distinction between tally clerks and general clerks does not appear to be justified, and the claim of the Union cannot be accepted. This issue is accordingly disposed of.

# Issue No. 3

the that undisputed fact an to the workmen short falls paid of living wages and the Union has claimed wages for the workmen as shown in Annerure B to its written statement. The claim of the Union has been resisted by the Company both on some preliminary grounds and also on merits. It has been urged that the State Government, by Notification No. 1607 (Labour Department), dated 23rd July 1959, fixed the minimum basic wages and dearness allowance of the workmen employed in Cigarette making industries in pursuance of the recommendations made by a Committee set up by the State Government under section 3(b) of the Minimum Wages Act for the purpose and as the Company is paying wages to the workmen fixed by the Government, there is no justification for a revision of the wage structure for the workmen. It has next been urged that an industrial dispute between the Company and the workmen was referred to Shri P. R. Mukherji, Judge, Industrial Tribunal, for adjudication and the issues in that reference related to pay and dearness allowance of the workmen. The said Tribund ance of the works published in the award which was published in the Gazette" on 30th December 1948, and the state of the s award is still in force and binding on both ties as neither of the parties bound by award has given any notice intimating to terminate the said award. The present to terminate the said award are revision of the present the said award. in so far as it relates to a revision of structure, it is contended, is misconceived law both on the principle of res judicate reason of the previous award of Shri P R h published in December 1948. As regards to of the claim of the Union, it is contended case for revision of the wages has been a and that the Company is not in a position any additional financial burden on account increase in wages of the workmen I shall a up the preliminary points which have been by the learned Counsel appearing on helps Company. The fact that minimum wages ba fixed by legislation does not mean that ma priate cases wages should not be fixed at rates than the minimum wages as fixed under the tion of the appropriate Government. This tion does not appear to be sound and and As regards the contention that the award Shri P. R. Mukherji is still binding on the to the same as it was not terminated by any there is no dispute that no notice for term of the award was given by either parts. The tion requiring notice of termination of zwa incorporated in the amended Industrial Disputation 1950, and the question of termination of me notice does not arise in respect of awards before 1950. The notice of termination of under section 19 of the Act only relates to the m passed after the amending Act of 1950 Test of Shri P. R. Mukherji ccased to have an bil effect after expiry of one year and it was no m sary for the Union to give any notice of terms of the award. The matter may also be looked from another point of view and it is this The ! submitted various representations on behalf of workmen and also submitted a charter of dear In view of the fact of subsequent represent made by the workmen and the presentance charter of demands, the absence of a formal of section 19(2) of the Act, terminating the 1 ment appears to be immaterial as has bes by the Hon'ble Supreme Court in the case of men of Western India Match Company Western India Match Company Limited in L.L.J. 681.. The preliminary objection rated Company that the present reference, so far issue is concerned, is misconceived and at tainable. is without any substance and can accepted. The other preliminary objection is that the issue regarding revision of nar's barred by the principle of res judicata this issue was adjudicated upon by Shr Mukherji. in his award. It has been held Hon'ble Supreme Court in the case of work Balmer Lawrie & Co. Ltd., and Balmer La Ltd. and another, reported in 1964(1) LL. while dealing with the question about 1851 wage scales it is necessary to remember t technical considerations of res judicata should allowed to hamper the discretion of indus judication and it would be unreasonable t duce considerations of res judicata as suc Labour Appellate Tribunal has observed radual advance towards the living wage all adjudication can never ignore, itself the aspecial feature of industrial adjudication renders the application of the technisms budicata singularly inappropriate. We was taken in the case of Burn & was taken in the case of Burn & was taken in the case of Burn & its workmen, reported in 1959 (I) L.L.]. It has been held that res judicata is in terms to industrial adjudication. In the term to industrial adjudication, there would have been finally dispute as finality of decrees in Civil woil these decisions, it is idle to conwages fixed under the award of 1948 pened and revised, and this contenno substance and is rejected.

to be considered whether the existing but is liable to be revised. The wage ferent categories of workmen were fixed ward in 1948. Thereafter wages were a Government Notifiction No. 1607. July 1959, issued on the recommendation littee set up under the Minimum Wages thich was accepted by the Government. held in the case of Burn & Co. Ltd. versus nen and others (1959-I-L.L.J., 450) that ange in circumstances justifies revision of i This decision makes it clear that miterial change in circumstances is te can be no change in the wage strucrder to justify any revision of wages it wed that between 1959 and 1961, when industrial dispute was referred for adjudiamstances had so altered as to make the les of pay and grades unreasonable and to meet the conditions prevailing at the dustrial dispute had been referred to the he Labour Appellate Tribunal in the case mlay & Co. Ltd., Employees' Union, ersus James Finlay & Co. Ltd., Calcutta 154), has held that if the paying the employer increases or the cost of living sward trend, or there are other anomalies, errors in the award fixing wage-structure, is been a rise in the wage-structure in industries in the region, industrial would be justified in making a claim for motion of the wage-structure. It has fureld that the question as to revision must d on the merits of each individual case and fast rule can be laid down in the lee 1959 the cost of living has conme up and it cannot be contended that fixed in 1959 do not require revision in N. 1 Shri A. N. Sen, who is a responsible re Company, has stated that there has ision in the scales of pay of the subordiafter the recommendations of the Vages Committee, and the Company is the soles fixed as per the report of im Wages Committee. He has further the pay scale for the subordinate staff, 1 Ext. A(5), was introduced sometime in clear from the evidence that there has vision of the pay scales for the clerical he Minimum Wages of the clerks were 9 and the pay scale of the subordinate not been revised since 1953. In view of that the cost of living index has gone up since 1972 't is only reasonable

that there should be a revision of the pay scale of different categories of workmen employed by the Company. The financial capacity of the Company to bear any additional burden on account of increase in the wages of the workmen is an important and relevant factor in considering the question of fixation of wages. The financial position of the Company is revealed in the statement, Ext. C(3), filed by the Company. It shows the amounts of sales, profits earned by the Company, and dividends paid to the shareholders during the period from 1949 to 1961. The Company earned good profits during the years 1958, 1959 and 1960, and dividends at the rate of 6 per cent. were paid to the shareholders in 1959 and 1960. There was, however, a substantial fall in profit in 1961 though the amount of sale was a little less than one crore of rupees as in 1960, and the Company paid dividends to the shareholders at 7 per cent. The Company has also built up a reserve which is more than the paid-up capital of the Company. There can be no doubt that the overall financial position of the Company appears, on the whole, not unsatisfactory, though there is big fall in the earning of profits and it will be in a position to bear some additional burden of a reasonable increase in wages of the workmen. The Company has also realised the necessity of a revision of the wage-scales of the workmen, and it is stated by O. P. W. I, Shri A. N. Sen, that the Company is contemplating a revision of wages and scales of pay for the semi-skilled workmen, and also for the workmen of the Engineering Division. He has further stated that the scale of the semi-skilled workmen is based on the idea of the management, whereas the scale for the workmen of the Engineering Division has been formulated on the basis of the scales of pay prevalent in the locality, and the provisions made in this respect in the Engineering Award. It also appears that by the Memorandum of Settlement, dated 12th November 1960, the pay scales of different categories of workmen including the clerical staff of the Imperial Tobacco Company of India Ltd., Kiddernore Branch, a concern engaged in the same line of business as the present Company, was revised. Thus, a case for revision of scale of wage of the workmen becomes irresistible when one considers the facts stated above. I, therefore, hold that the Union has been able to make out a case for revision of wages of the workmen, except some whose wages are considered fair and they are entitled to a reasonable increase in wages subject, of course, to the financial capacity of the Company to bear the additional financial burden by reason of such increase.

It now remains to consider what should be the basic wages and scales of pay for the different categories of workmen employed in the Wages and scales for workmen, as claimed. been shown in Annexure B to the written statement of the Union. It is alleged by the Union that the Company has the capacity to pay living wages to the workmen, but they have been denied even fair wages by the Company. The question which arises for consideration is what should be the basic wages and scales of pay for the different categories of workmen employed in the Company regard being had to the principles, for fixation of wage structure which have been laid down by the Hon'ble Supreme Court in several well-known decisions. It has been laid down by the Hon'ble Supreme Court in the case of Management of Wenger & Co. versus their workmen, reported in A.I.R. 1964(S.C.) 865 that in constructing

a wage structure industrial adjudication doubtedly to take into account the overall financial position of the employer because a scheme of wage structure including scales of increments, is a long-term scheme, and before it is framed the Tribunal must be satisfied that the burden imposed by the scheme would not be beyond the means of the employer. In regard to the minimum wage no such consideration arises because it is the duty of an industrial employer to pay the basic minimum to the employees. But when a wage structure is con-structed and it provides for increments, the financial position of the employer is to be borne in mind. Apart from the financial position of the employer, the prospects of the industry has also to be taken into consideration. This is one aspect of the matter, and there is another aspect, and that is the basis for fixation of wages for the workmen. It is well settled that wages including wage scales are fixed on "regioncum-industry" basis, and one of these reasons behind the principle is that concerns of more or less of the same standing in the same industry should have as nearly as possible same wages so that they might stand on par with one another in the matter of competition. There can be no doubt that it is ordinarily desirable to have as much uniformity as possible in the wage scales of different concerns of the same industry working in the same region. It may not always be possible to attain this object because of difference in financial capacity of different concerns. Where, however, no such obstacle is present, industrial adjudication always tries to secure the same wage rates for different concerns in the same industry in the same region. It is for this reason that when scales of pay are being fixed, Tribunals look at what are called comparable concerns in framing wage-structures. It has been laid down in the case of workmen of Balmer Lawrie & Co (1964 L.L.J .-I-381) that the question as to which concerns are comparable for the purpose of fixation of wage scales should not be determined on the oral interested testimony of the parties. It should be determined on the basis of documentary evidence. Such question is to be determined in the light of material facts and circumstances which are generally proved by docu-mentary evidence. What is the total capital invested by the concern, what is the extent of business, what is the amount of profits made by the concern, what are the dividends paid, how many employees are employed by the concern, what is its standing in the industry to which it belongs to these are the other materials which have to be taken consideration in determining the question whether one concrn is comparable with the other in fixing wages. The same view was taken in an earlier case, viz., William Sons India (P) Ltd. versus workmen, reported in 1962-II-L.I.303. It has been held in that case that in considering the question of comparable concerns, Tribunals should bear in mind all the relevant facts in relation to the problem. The extent of the business carried by the concerns, the capital invested by them, profits made by them, their standing, the strength of their labour force, and the extent of reserves, dividends declared by them and the prospects of future of their business, - these and all other relevant facts have to be borne in mind. It is thus clear from these decisions that ordinarily the basis of fixation of wages is "industry-cum-region". Where there are large number of industrial concerns

of the same kind in the same regori of the same proper to put greater emphasis on the of the "industry-cum-region" principal put all concerns on a more or less and the matter of production cost and then matter of competition in the market clear that in revision of the wage clear factory workmen, wages prevalent or h men in comparable concerns should be consideration though this principle strictly applicable in case of clerks and claim set up by the Union has been my B to its written statement, and in one stantiate its claim it must be proved that other similar concerns in the rep cerns in other industries in the regul mately the same wages which have been the workmen in the instant case. The support of its claim, has relied on the sea of the workmen employed by Messy Tobacco Co. of India Ltd. and Messrs Messrs. Imperial Tobacco Co. of India lad in the manufacture and sale of cigarette as the National Tobacco Company of le the other concern, viz., India Foils r. concern though it has a paper laminable These two concerns cannot, in my ves, comparable concerns for the purpose of wage-scales for the workmen in the as there is no evidence to satisfy the List been laid down by the Hon'ble Surray considering the question of comparable framing wage-structures. Messr Imer Company of India Ltd., according to ( has different factories in different pairs one of these factories is in Calcutta He any idea about the number of empiones Tobacco Co. of India Ltd at its factors His further evidence is that the share of Imperial Tobacco Company of India La region of 80 per cent whereas the share Tobacco Co. of India (P) Ltd. is about There seems to be little doubt that Mee Tobacco Co. of India Ltd. is a much be than the present Company and, as such can afford to pay higher wages to the There is no evidence to prove the extent carried on by Imperial Tobacco Co e capital invested by it, profits made by it. labour force, dividends declared but. relevant factors and, in the absence t evidence this Company cannot be tike parable concern for the purpose of fixed for the workmen in the instant case. In cern, viz.. India Foils, has nothing to manufacture of cigarettes though it laminating department, as stated by P Ranjan Bhattacharya. This concern can taken as a comparable concern in the fixation of scales of wages in the present on a similar considerations on which Me Tobacco Co. of India Ltd comparable concern for fixing the wage the Company. In the absence of ant concern in the region for fixing the war in the Company, scales of wages in of in the region may be considered. There no other evidence to show what water the workmen in other concerns in the ref been urged that the wages paid to wor the Third Major Engineering Tribunal

gher than those paid to the workmen at under the Company, and the workmen at in Jute and Cotton industreis in the region thigher wages than the workmen employed in many. There cannot be any dispute that mpany to the workmen employed in other ges paid to the workmen employed in other al concerns in different lines in the region be taken into consideration in fixing the ructure for the workmen in the Company.

Isting wages and scales of pay given to the en have been shown in the statement, Ext. by the Union, and Ext. A-5 filed by the ny. The daily-rated workers have not been d in the statement Ext. A-5. The daily-rated s get Rs. 30.94 P. as wages as per the recomas basic wages has been claimed for these en and also a scale as shown in Annexure B vitten statement of the Union. The principle ich scales of pay are granted to workmen is workman gains experience and acquires co by length of his service and he is given an ent as an impetus for discharge of his duties efficiently. This principle, however, does not n the case of unskilled workers as their duties t involve any skill. I am, therefore, not in of introducing any scale of pay for the unworkers at this stage in view of the fact also here has been a substantial increase in their vages For the same reasons I do not fix any

in categories 'A' and 'B' are the same as fixed for these workmen under the Third Major Engineering Tribunal Award. I do not therefore feel inclined to increase their wages except for the workmen in category 'C' for the reason that there is much difference in the basic wages of these workmen and the workmen in category 'B' without any sufficient justification. So tar as Mechanics are concerned, the existing grades appear to be fair, and no specific claim has also been made by the Union, for revision ot scale of pay of these workmen. The existing grades, so far as these workmen are concerned, should continue. There are some workmen who get wages which includes consolidated allowance, and it is only proper and fair that they should get an ad hoc increase in wages. So f r as semi-skilled workmen are concerned, there is no reason why they should not be paid the same wages as has been fixed for them under the Third Major Engineering Tribunal Award. I am told that the scales of pay fixed for semi-skilled workmen under the Third Major Engineering Tribunal Award are now paid to the semi-skilled workmen in the Com-pany, and this I think, will satisfy these workmen. There appears to be no justification for four different classes of section-men, and I think it proper that they should be classified into three categories, viz., Special, 'A' and 'B' as noted hereunder.

On a careful consideration of all the relevant facts bearing on the question of fixation of wage-structure for the workmen in the Company, I fix the wages and scales of pay for different categories of workmen as bercunder. If by reason of increase of wages one be given an increment and filled in the next higher cannot be fitting in the revised scales of pay he should

. . . .

ladder of the pay scale.

# Category of workmen.

iso for the Head Sweeper, sweepers, malis and

n boys There are at present four categories

led workmen-Special, 'A', 'B' and 'C'. Wages

o the special category are reasonable, and no

n is called for. Wages paid to the workmen

Scales of pay given by this award.

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Special.. Rs. 155-4-215 E B, 219 4 235.
Engineering : (Fitter, Electrician, Welder,
Turner etc.)
                                           Rs. 110-3 119 -3-128 3 146-3 155
                                  'Α'
                                           Rs. 75-2-83-91 2-99-2 107-2 115.
                                  B'
                                  ·С'
                                        .. Rs. 50 - 2-90.
                                           Rs. 210 - 10 - 330 - 14 400
                                                                     (No claim has been
Iechanics .....
                                                                        made by the Union
                                           Rs. 100 -5 -110 6 170- 8
                                  'n.
                                               210---10- --260
                                                                        in respect of this
                                                                        category. The exit
                                                                        ing grades appear to
                                                                        be fair.
                                           Rs. 155--7.50 - 192.50 - 10 - 242.50 - -12.50 - 305
full Wrights .....
                                                           (Consolidated)
                                           Rs. 157--10--207-- 15-- 357-- 20-- 457.
                                                                             (Consolidatd).
Assistants, Assistant Chemists, Steno-
graphers. Power Sanas' M/C Operator.
                                            Rs. 75-6-171.
Compounder
PRINTING DIVISION.
                                            Rs. 155-7.50-215-10-225-12-315.
Offset Operator .....
                                            Rs. 70-4-110-6-140-8-180.
                                            Rs. 130-7.50--215-10 256 12 - 315.
 Camera Man and Artist
                                            Rs. 70-4-110-6-140-8-180.
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7.	Clerks Special	'A'	Rs. 140—5—190 Rs. 75—4—135 Rs. 65—5—120	
	Tally clerks		Rs. 50—2—80	
8.	Section Man	Sepecial 'A'	Rs. 140—6—170 Rs. 75—5—150 Rs. 50—4—110	Existing 10.1 will be lowered (C' is aboluted
9.	Drivers	Special 'A' 'B'	Rs. 88—3—118 Rs. 70—2.5095 Rs. 50—2—72	A COUNTRY
10.	Jamadars		Rs. 76—1—90	
11.	Asstt. Jamadars		Rs. 55—1—70	
12.	Durwans		Rs. 43—1—65.	
13.	Office Boys		Rs. 351.2560	
	Semi-skilled workmen comprising of the following categories.			
	Ink Boy (Printing)			
	OPERATORS AND SARDARS:			
	Thermovactor, Hauni Threshing Hauni Cutting, Legg Cutting, Legg Drying, Stem Cutting, Molins cutting, Molins Cigts. making M/cs, Hauni Filter Tipping M/cs, Packing M/cs, Wrapping M/Cs, Sheet Cutting M/cs, Capping M/Cs, Punching M/Cs, Soldering M/Cs, Slitting M/Cs, Cutting M/Cs, Forklift operators, Paper Laminating M/Cs, Paper Rolling M/cs.	}	Rs. 40—1—60	
	OPERATORS:  Brenzing M/Cs, Shell M/Cs, Slide M/Cs,	\ \		
	Cross Cutter M/Cs. Tridle M/Cs. Mercodes M/Cs, Trinshell M/Cs.	-		
MISCELLANEOUS:				
Paper hand cutter, Oilman				
	OTHER WORKERS:			
14.	Hand Mali		Rs. 480.6058	
15.	Head Sweeper		Rs. 45	
16.	Malis, Sweepers, Canteen Boys		Rs. 35	
17.	Unskilled Mazdoor		Rs. 35 (No scale).	
18.	Carteen Cook		Rs. 33256	
19.	Canteen S. sstt. Cook		Rs. 34—2—54	

pays dearness allowance to all cateen with the object of neutralisation en the cost of living, as the wages workmen fall short of living wages.

The paid consolidated vages which are paid consolidated vages which are allowance, but no separate dental consolidated the second consolidated vages which the second consolidated vages which consolidated vages w ess allowance, but no separate dear-ters paid to them. The existing dearwhich is paid to the workmen has in the chart, Ext. 3 filed by the Union, the statement, Ext. A(5), filed by the he present dearness allowance paid to 15. according to the Union, low and ate to the increase in the cost of living K few years. The Union has claimed mance according to the Bengal Cham-mance scale, as stated in the written perce scale, as id the details of the scheme have been he charter of demands, Ext. 1, the claim for an increased dearness allowance has by the Company on two grounds. In e. it is urged that the Company is not to bear any aditional financial burden any increase in dearness allowance to It has next been contended that the less allowance paid to the workmen is x with the recommendations of the ages Committee which was set up by he ernment for the purpose of fixing ges for the workers unployed in cigaies in the State, and accepted by the and in view of the fact that the dear-\_:e was linked with the cos. of living, jus'ification for revision of the dearness or the workmen. It is an undisputed he State Govrnment by a notification and July 1956 set up a Committee for regarding fixation of the Government orkers employed in the cigarette indus-Committee submitted its report, and the accepted by the Government by a notied the 23rd July 1959, and the minimum te workmen employed in Cigarctte indus-State was fixed by the Government. Dearice was also fixed by the Government for igones of workmen by the said notifican to the recommendation of the Minis Committee. The Company admittedly carness allowance to the workmen in with the Government notification, dated 959, fixing D.A. for different categories It has been contended on behalf of that there has been a considerable the cost of living index since 1959 and upled with the fact that other industrial the region pay higher dearness allowir workmen, justifies a revision of dearice, and fixing of a higher rate of dearice for the workmen. It is further conthe Company is in a position to pay an arness allowance to the workmen. e Company it has been contended that dany is paying dearness allowance to the fixed by the Government on the recomif the Minimum Wages Committee set purpose, there is no justification for he dearness allowance and to grant any arness allowance to the workmen. The arness allowance is to neutralise a porrise in the cost of living index, but it

is not feasible, nor proper that dearness allowance should be fixed in such a way as to ensure full ncutralisation of the rise in the cost of living index. The claim of the Union for full neutralisation of the rise in the cost of living index ny increased dearness allowance as set forth in the charter of demands, does not appear to be reasonable and cannot be accepted. The claim of the Union for fixing dearness allowance of the workmen according io the Bengal Chamber of Commerce scale does not also appear to be reasonable in view of the fact that Bengal Chamber of Commerce scale of dearness allowance is too generous a scheme which most of the industrial concerns cannot afford to pay to the workmen. There can be no doubt that there has been a rise in the cost of living index since dearness allowance was fixed by the Government notification in 1959, but a provision has been made in the said notification for increase in dearness allowance consequent on the increase in the cost of living index. In view of the fact that there is a provision for increase in dearness allowance with the rise in the cost of living index, it cannot be reasonably urged that the dearness allowance paid to the workmen does not ensure neutralisation of a portion of the rise in the cost of living. As the purpose of dearness allowance is to neutralise a portion of the rise in the cost of living index it should ordinarily be on a sliding scale and provide for an increase in case of rise in the cost of living index or decrease in case of fall in the cost of living index. Dearness Allowance in the present case has been made on a sliding scale as has been done in the Third Major Engineering Tribunal Award. The Third Major Engineering Tribunal Award provides for an increase or decrease of Re. 1 in dearness allowance in case of rise or fall of 5 points in the cost of living index. In the Government notification fixing dearness allowance for the workmen in the present case, the following rate of change of learness allowance has been made:

- (i) For daily paid workers 8 nP. for a change of 10 points in the cost of living index.
- (ii) For weekly paid workers- 51 nP. for a change of 10 points in the cost of living, index.
- (iii) For monthly paid workers R<sup>c</sup>. 2 21 nP. for a change of 10 points in the cost of living index.
- (iv) For clerks- Rs. 2.65 nP. for a change of 10 points in the cost of living index.

The rate of increase of dearness allowance provided in the notification is higher than the rate of rise in dearness allowance under the Third Major Engineering Tribunal Award, so far as clerks and montoly-paid workers are concerned. So far as the daily-paid workers and weekly-paid workers are concerned, the rate of increase is much the same under the Third Major Engineering Tribunal Award. There is thus not much difference in dearness allowance paid to the workmen under the Third Major Engineering Tribunal Award and the dearness allowance paid to the workmen in the present case, and it cannot reasonably be said that the workers have been hard hit by the rise in the cost of living index since 1959. It is also to be noted that wage structure and dearness allowance are long-term schemes, and these should not be disturbed at short intervals. The award of the Third Major Engineering Tribunal

was published some time in 1959, and dearness allowance of the workmen in this case was fixed by a notification of the Government sometime in 1959. It is obvious that the Committee considered the award of the Third Major Engineering Tribunal before it made recommendations to the Government, and Government accepted the recommendations. The workmen are getting dearness allowance as fixed by the Government, and a long period has not elapsed since the dearness allowance was fixed. The Union has sought to justify an increased dearness allowance on the ground that Messrs. Imperial Tebacco Co. of India Ltd. and Messrs. India Foils Ltd. pay higher dearness allowance to their employes. P.W. 2 Chitta Ranjan Bhattacharya, an employee of Messrs. India Foils Ltd., has stated that this Company pays minimum dearness allowance of Rs. 57.50 to its workmen. Messrs. Imperial Tobacco Co. of India Ltd. no doubt pays higher dearness allowance to their workmen; but according to O.P.W. 1, Shri A. N. Sen, Messrs. Imperial Tobacco. Co. of India Ltd. is a much bigger concern than the present Company. These two concerns however, cannot be taken as comparable concerns for the purpose of fixation of dearness allowance of the workmen of the Company in the present case, in view of the tests laid down by the Hon'ble Supreme Court for coming to a decision on the question of comparable concerns. There is thus no satisfactory evidence to show what other comparable concerns in the region pay as dearness allowance to their workmen. In any view of the case, it cannot be said that the dearness allowance paid to the workmen is very low. Moreover, most of the workmen have been given some relief by way of increase of their basic wages and by fixing a better scale of pay for them. This increase of wages is likely to throw some financial burden on the Company. But as I have already stated, the Company is in a position to bear this burden. There has been a substantial fall in the earnings of the Company in 1961, and if this state of things continues it will be very difficult for the Company to bear the burden of any additional increase of dearness allowance to the workmen. Considering the matter from all points of view, I do not think that for the present there is justification for the demand of the workmen for a revision of dearness allowance which was fixed only a few years back. The State Government may, if it thinks proper, consider this question and set up a Committee under the Minimum Wages Act for revision of dearness allowance for the workmen employed in Cigarette Industries in the State.

Issue No. 6

As regards this issue, an agreement has been reached between the Company and the Union on the question of payment of incentive bonus, so far as those workmen who are directly connected with production are concerned, and the question whether this benefit should also be extended to those workmen who are not directly concerned with prduction has been left open for adjudication. It is an admitted fact that while the Company has conceded to the claim of the Union for payment of incentive beautiful to the workmen who are directly concerned with production, it has denied to extend this benefit to the other workers who are not directly concerned with production. It has been contended by the learned counsel appearing on behalf of the Company that this benefit should not be extended

to the workmen who are not direct with production on the ground be do not contribute towards producing inerification for giving than thus no justification for giving then thus rio just The Union, on the other has claim. The Union, on the other has been properly because the other has been properly b tended that it is only proper that tended that it is only proper that scheme which has been extended by for some categories of workmen, made available to those workmen sent out of it. The question reaction to the workmen house incentive bonus to the workmed by concerns came up for consideration the Court in several c case of Burn & Co. Ltd. (Howrah los their employees (1960-II-L.L.J. 261) be no doubt that economically speaks be no doubt the subordinate staff about the subordinate st production, and there is no reason excluding them altogether from the tive bonus. Industrial Tribunds stell cases, ascertain whether in view of the production the work-load on such the been increased. If such working increased the employees are control bonus. The view that the benefit of non scheme should be extended to all the also been accepted in some subsequent the Supreme Court. It has been lack case of National Iron & Steel to K L.I.J. 752) that from the view of cross clerical and the subordinate staff a ai like its manual workers contribute towns duction, and there can therefore be to a excluding the clerical and the Watch & W wholly from the benefit of the scherest bonus. The same view has been take it of Western India Match Co. and here reported in 1963-II-L.L.J. 459 in the decisions the contention raised on bid Company does not appear to be well be caunot be accepted. The incentive bons should be extended to cover these we'm are not directly concerned with products, proved that the increased production has the work-load on such employees her of P.W. 1, who is the Secretary of the that the work of the clerical staff by with the increase in production, beauti to maintain the records and accounts and production of the Company. The P.W. 3, Monmatha Maity, is that with the of production the volume of clevel work! go up. According to this witness the validation of the clerical staff has been increased in contrast in the clerical staff has been increased in the clerical staff. Their evidence increase in production. challenged, and it must be held on that that there has been increase in work hi cal staff on account of increase in professions true that these witnesses have no safe fically about any increase in work-load a " the subordinate staff. There can hower doubt that with the increase of production of the subordinate staff will also in real it is difficult to say the proportion of their work. It is true that the contribute clerical staff and the subordinate staff to is not of the same nature and degree is directly produce goods like manual water this is no reason for excluding thes from the scheme of incentive bonus.

and the subordinate staff do not directly progoods like manual workers, and this fact is not for treating them somewhat differently in latter of incentive bonus. The clerical staff he subordinate staff are no doubt entitled to ne subordinus, but certainly not at the rates conditions which apply to the manual in other words, the rates and also condiof incentive bonus, so far as the clerical and ingle staff are concerned, should not be the as those for the manual workers. The Comis directed to extend the scheme of incentive to the clerical and the subordinate staff who of covered by the incentive bonus scheme has been agreed upon by the parties in reof those who are directly concerned with pron. There is no evidence to show what other ns in the region pay as incentive bonus to workmen, and in the absence of any such evir the Company is directed to fix the rates and itions of incentive bonus scheme for the cleri-nd the subordinate staff in such a way that er cent. of the amount paid as incentive bonus orkmen who are directly connected with pro-ion should be distributed amongst the clerical the subordinate staff as incentive bonus. This is accordingly disposed of.

#### No. 8

We Union has claimed that temporary workmen have been doing jobs of a permanent nature a long time should be made permanent. There wever no evidence on this point on either side. It is no materials on record to show the number uch workmen nor the period of their service, tover in the previous award of 1948 by Shri P. Mukherji there is provision for permanency of orary workmen under certain conditions and orkman who works for more than nine months gets the benefits of a permanent workman. In of the provision made in the previous award 48 regarding this issue I do not think it necesto disturb the existing practice which appears a fair and the claim of the Union does not at to be reasonable and is rejected.

#### No. 11

is admitted on both sides that the Company oved Contractors' men for certain works in the ry. There is little dispute with regard to the sidence by the labourers under contractors ged by the Company. The number of such areas employed by the contractors is approxible 70 to 80, as stated by P.W. 1 and P.W. 3. evidence of O.P.W. 1 on this point is as

We have to engage contract labour for loading and unloading of incoming stores materials and despatch of finnished goods, and we also engage them in the laminating department for fabrication of bags with laminated products. Apart from loading and unloading, the contract labours do stacking work also."

Is witness has broadly stated the nature of done by contract labour. P.W. 3 who is an oyee of the Company for the last 18 years has. Is evidence, stated that the labours appointed he contractors of the Company carry packing

boxes, stack and re-stack tobacco bales, and do loading and unloading of lorries and railway wagons. The main work done by the contract labour is loading and unloading of lorries and wagons and stacking of tobacco bales. The Union has claimed that the system of contract labour which is prevailing in the Company should be abolished and the works done by contract labour should be done by workmen to be appointed by the Company with all the benefits available to the employees of the Company. The dispute between the parties is that whether the contract labour system now prevailing in the Company is to continue or it should be abolished. The question of abolition of contract labour was considered in the award of the First Major Engineering Tribunal and also in several cases by the Hon'ble Supreme Court. The trend of decisions make it clear that the system of contract labour should not be encouraged. The Supreme Court, in the case of Standard Vacuum Refineries of India Ltd. and their workmen (A.I.R. 1960-S.C.-949), has observed that in dealing with the question of abolition of contract system it is relevant to bear in mind that industrial adjudication, generally, does not encourage employment of contract lubour in modern times. In another case, reported in 1962-1-L.L.J. 131, it was observed by the Hon'ble Supreme Court that it is advisable to discontinue the system of so called contract labour. The underlying principle in the abovementioned decisions appears to be that labour might not be exploited by reason of such a system in which the workmen are denied the privileges and benefits which the direct employees of industrial concerns enjoy under industrial laws. Though labour system should not be encouraged, the abolition of such system in all cases does not appear to be reasonable or justified. In other words, there cannot be any hard and fast rule for abolition of contract labour and the question whether contract labour should be allowed to continue in a particular concern depends mainly on whether the work done by contract labour is of intermittent or casual nature or in the regular course of business. If the work done by them is of an intermittent or casual nature. there is no justification for abolishing the contract system. If on the other hand, the work done by contract labour is in the regular course of the Company's business, and does not vary a great deal from time to time, and more or less constant, there is no justification for retention of contract labour. It is now to be considered whether the work done by the contract labour is in the regular course of the Company's business which does not vary a great deal from time to time. The evidence of O.P.W. 1, who is a responsible officer of the Company, is "There is no certainty as to the volume of receipt of materials and despatch of finished goods. is also variation in the number of wagons that are handled by us. On some days there may be no wagons to load or unload or on some days there may be 12 wagons awaiting loading or unloading. Similar is the case with regard to trucks. On some days there may not be even one truck and on some days there may be 20/24 trucks." According to this witness, there is no fixity of wagons and trucks for loading and unloading every day, and P.W. 3 has also admitted that volume of loading and unloading may differ widely on different dates. He has also stated that there may be occasions when there may not be any wagon on the siding for loading, be

loading and unloading of trucks is done every day. He has however not given the approximate number of trucks which are loaded or unloaded every day. The evidence of O.P.W. 1 is that bag stitching job in the fabrication section is actually done by contract labour, and the quantum of this job varies tremendously with the amount of order received from customers. It thus appears that the work for which contract labour is engaged is not constant nor it is in the normal course of business and the volume of work also varies to a great extent. In the circumstances I do not consider it proper reasonable to direct abolition of contract labour in this case. The Company has also filed a chart Ext. A(1) showing the number of trucks and wagons (?) received in and despatched from the factory during the period from September 1962 to February 1963. P.W. 2 Shri K. B. Krishnan, who is in-charge of the Accounts Department in the factory, has stated that Ext. A(1) has been prepared with reference to contract labour bills, and the details of trucks and wagons loaded and unloaded appear in the bills. He has further stated that Ext. A(1) has been prepared by the clerks of the Accounts Department and has denied the suggestion that the figures shown in Ext. A are false. The correctness of the statement Ext. A(1) has not been seriously challenged, and I also see no reason to disbelieve it in view of the evidence of O.P.W. 2. It is thus clear that the work of loading and unloading of trucks and wagons at the factory varies, and this work cannot be regarded as normal work in the ordinary course of business. This is also the position with regard to stitching of bags in the fabrication section and in the case of assembling department of the saw mill. The evidence of O.P.W. 1 is that the work assembling of cages is not very regular and the bag stitching also varies tremendously, and the variation depends on the amount of orders received from customers. It thus appears that the work done by contract labours varies and this variation depends on many factors. It is therefore not reasonable nor proper to direct the Company to maintain a permanent labour force for work when the work done by the contract labour is not in the regular course of the Company's business, and varies a great deal from time to time. The claim of the Union for abolition of contract labour does not appear to be justified, and should be rejected. This issue is accordingly disposed of.

# Issue No. 12

Retiring Gratuity.—The Union has claimed introduction of a gratuity scheme for the workmen for the total period of their services in addition to the Provident Fund which has been introduced by the Company sometimes after the Provident Funds Act came into force. This claim of the Union has been resisted by the Company on the ground that there is already a provident fund scheme in the Company for the benefit of the workmen and they are not entitled to any gratuity scheme by way of double retiring benefits. It is further pleaded that regard being had to the financial position of the Company, the Company will not be able to bear any additional burden of gratuity scheme for the workmen. It is in undisputed fact that there is a provident fund scheme for the workmen under the Provident Funds Act and the Company contributes to the provident tund. Prior to the introduction of the provident

fund scheme under the Provident Funds Ag was a gratuity scheme for the workmen previous award of 1948 but the benefit of discontinued of gratuity scheme was discontinued without protest by the Union since the introduction of provident fund scheme under the Provident fund scheme under the provident fund scheme under the provident fundament for the provident fundament fu Act. The present position is that the working to the benefit of gratnity for only entitled to the benefit of gratuity for the of service prior to the introduction of the property of service prior to the introduction of the property of t fund under the Provident Funds Act and have have been appointed after the introduction of Provident Fund scheme under the Provident Act are not entitled to any benefit of Bratus claim of the Union is for gratuity for all works for the entire period of their service. words, the Union has claimed double man benefits for the workmen. The contention in by the Learned Counsel appearing on behalf of Company that as the provident fund existing another retiring benefit in the share gratuity scheme cannot be introduced dos a appear to have any substance in it and cannot accepted. It is well settled now that the custom of a provident fund scheme is not a bar to the m of a second retiring benefit in the shape of a tuity scheme provided the employer is able to the burden of double retiring benefits (vide All 1964-S.C. 864-F.L.R. 1960-I Page 11). These is sions make it clear that the mere existence provident fund scheme is not by itself a reason i refusing the gratuity scheme. As a general m gratuity is granted in addition to the provident a only when the industry can bear the busine of double retiring benefits, its financial posture sound and the future prospect is reasonable and Where the financial position of the employer the fies the introduction of both the benefits there is reason why the employees should not get the terfits of both the provident fund and the grang scheme. The whole question therefore is where the Company will be able to bear the build if double retiring benefits to the workmen il a putuity scheme is introduced in addition to existing provident fund scheme in the Company Revision of wages of the workmen is likely to the some financial burden on the Compan 18 volume of business of the Company has to see extent decreased and the amount of profit and by the Company has in some years steadth to reased. It has also not been proved that in other industrial concerns in the same region the with men get double retiring benefits. There is also evidence to show what would be the approximately financial liability of the Company if the scheme is introduced in addition to the provident fund scheme. It is therefore not leader at this stage to introduce a gratuity scheme in Company in addition to the existing provident scheme. In the circumstances the claim of the line of the claim Union for introduction of a gratuity scheme des not appear to be justified and is rejected.

#### Issue No. 14

The workmen are enjoying leave and holders are per an earlier award between the Company their workmen made in December 1948. The warmen employed in the factory enjoy the states also leave under the Factories Act and leave festival holidays. The clerical staff also enjoy the states also

led leave of 21 days in a year. The IP.W. 1 is that over and above the the earlier award of 1948, two more ays have been added. He has further to Bisvakarma Puja Day and the Day are observed as unpaid holidays for weekly paid workmen for a very long tevance of the Union is that the Bis-Day and the Day of Atonement (a 15 festival) should be made paid the daily rated and weekly rated worksvakarma Puja Day is primarily a c workmen, and the workmen in most rial concerns, big or small, participate in This being a festival purely for the end reason to hold that the Bisvabay should be made a paid holiday for the proved that in other industrial conregion the Bisvakarma Puja Day is paid holiday for the daily-rated and workmen. This claim of the Union one be conceded to.

the other holiday, namely, the Day at is purely a religious festival of a munity in which the workmen are not interested. It is not a festival of the as such I see no justification for day as an unpaid holiday for the daily-ekly-rated workmen. This holiday de a paid holiday for the daily-rated ted workmen, and the Company is do so. This issue is thus disposed of.

#### 6, 7, 9, 10 and 13

ids these issues a joint position of combeen put in by the parties stating
it issue No. 6, so far as relates to the
who are directly concerned with producsues Nos. 7, 9, 10 and 13 have been
ettled between them on terms set forth
then, and there is no subsisting dispute
tem in regard to these issues which may
d of in terms of the petition of comproparties have prayed that an award be
spect of these issues in terms of the petimpromise filed. The terms of settlement
be quite reasonable and fair, and I accept
n of compromise. In view of the joint
compromise filed by the parties it is not
to decide these issues, and these are
in terms of joint petition of compromise
orm part of the award as Annexure 'A'.

on has claimed adjustment in the new scales of pay by allowing lump incresonsideration of the length of service. I dered this claim, and am of the view that the workmen into these grades, their will be the guiding factor. Where the is less than the minimum of a grade be pulled up to the next higher pay were the present pay is just below a pay pocket in a particular group that pulled up to the next higher point of pay increments will follow. All this is not spective because that will place a heavy the industry and abruptly. That will financial balance of the Company. So, I

make it prospective from the date it becomes operative in law. The grades and scales of pay given by me will not prejudice any better one in vogue or will not stand in the way of the management's exercising its discretion to offer better pay and prospective to an employee or a category of workmen. The present grades and scales represent only a sort of minimum which is binding on the Company in the interest of the workmen. The grades and scales of pay will not at the same time disturb the existing higher pay and better privileges, if any.

It has been pleaded that the award should be made retrospective in operation inasmuch as there has been much delay in the disposal of this case. As a general rule, no award should be given effect to from any date prior to the date of its pronouncement, but there is no hard and fast rule as to the date from which a Tribunal should name its award effective. Such question has to be decided by the Tribunal on a consideration of circumstances in each case, and it is open to the Tribunal to fix at its discretion a date from which the award passed by it shall come into operation. This case has chequered history and there cannot be any dispute that there has been much delay in passing the award due to unavoidable circumstances. The reference was received by the First Industrial Tribunal on 27th July 1961. After about a year it was transferred to this Tribunal on 31st August 1962. The evidence in this case was recorded and arguments were heard by my predecessor, but before he could make the award he was transferred. Thereafter the arguments were again heard by me and I was under some disadvantage as the case was heard by my learned predecessor. A large number of issues some of which are a bit complicated in nature are involved in this case, and it took some time to prepare the award. It can not, however, be said that the Company is in any way responsible for the delay and it will, therefore, not be proper to make the award retrospective in operation for no fault of the Company. I accordingly direct that the award will be effective from the date of its publication in the official gazette.

This is my award.
Dictated and corrected by me.
K. P. MUKHERJI,
Judge.

K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 26-4-1965

#### ANNEXURE A

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government Order No. 4519/I.R./ IR/11/L-91(B)61, dated 21st July 1961

And

In the matter of industrial dispute

Between

National Tabacco Co. of India Ltd., Agarpara

VS.

Their warkmen, etc.

### Petition of Compromise

The humble petition of compromise of the applicant and the opposite party most respectfully sheweth—

- That out of the several issues involved in the dispute the parties abovenamed have settled the disputes in respect of issues No. 6 partly and Nos. 7, 9, 10 and 13 fully as per the settlement annexed hereto.
- That the applicant has no further claim in any manner against the opposite party in respect of the said issues.

It is therefore humbly prayed that Your Honour will be pleased to pass an award in terms of the settlement so far as the said issues are concerned and this petiteion of compromise be formed a part of the award.

Dated this 1st day of June 1964.

### S. MOOKERIEE.

Personnel Officer, National Tobacco Co. of India Ltd., Agarpara.

(For) Messrs. National Tobacco Co. of (I) Ltd.

MANMATHA NATH MAITY, Assistant Secretary. 1-6-64.

(For) N. T. C. Employees' Union.

#### Settlement

During the pendency of the Fifth Industrial Tribunal, the employer's representatives and the Union have entered into bipartite settlement, after a series of negotiations and the issues on which agreement has been reached, are recorded below.

- 1. Name of the parties: Messrs. National Tobacco Co. of India Ltd., Agarpara, 24-Parganas, and their workmen represented by N. T. C. Employees' Union (Regd. No. 2446), Nilganj Road, P.O. Agarpara, 24-Parganas.
- 2. Representing employer: Mr. E. H. Sopher and Mr. S. Mookeriee.
- 3. Representing workmen: Mr. N. Srimani, Mr. M. N. Maity and Mr. P. K. Sinha.
- 4. Terms of settlement: Issue No. 6: Production bonus to all workmen directly or indirectly connected with the manufacturing processes.—The Company has already introduced incentive scheme. on the principle of "payment by results", in some of the departments, which were not covered by the P. B. Scheme before 1964. It is agreed that the Company will endeavour to cover the remaining employees, whom they consider directly connected with production, by some suitable incentive Scheme, e.g., good work bonus scheme has been introduced in the Blenindg Department, incentive scheme has been introduced in Slitting Section.

Future schemes will be introduced within a few months. Copies of such schemes will be given to the Union. Any suggestion from the Union on the proposed schemes will be considered by the management.

Workers working on machines with ing departments excepting clerks and the Engineering group are consider connected with production.

- 1. Blending, Making, Packing and h
- 2. Box-making.
- 3. Paper Laminating (excepting labour).
- 4. Printing: As far as the Printing is concerned, the Company will to formulate some form of a Scheme.
- In view of the Union's representation workers, not working on machine of the above departments, by working in association with machines, in the same departments also considered for some incombat the Company has agreed as a without precedence, to work as suitable scheme to cover these was

This is without prejudice to the P Lue

The eligibility for P. B. by all other warkmen remained unresolved

Issue No. 7: Rate of payment whit a higher jobs carrying higher emoluments him men excetping clerks, working in higher are being paid, the minimum wages of the category, for such period of time as he provided he works for a full working day in any one week.

In case of clerical staff, the same many be followed, provided any clerical staff of a minimum continuous period of one west.

Issue No. 9: Justifiability of trad Sarbasree Manmatha Nath Maity. Probable Sinha and Motilal Saha. Should then at ferred to the original places of work'-k is after weighing all aspects of transfer, particular cases under reference, that even not necessary. Only Shri Motilal Sahay a be considered by the G.F.M.

Issue No. 10: Should the Canteen State ing Manager, Cooks and boys be to Company's employees with attendant between the would be their wages with grade and dearness allowance.—It is agreed that it ing incumbents in the Canteen are to be to as employees of the Company with effect April 1964. Their wages, D.A. and other will be like other employees, in the Company

Issue No. 13: Retiring Age.—It is at the age of retirement for the clerical staff a workmen will be 58 years with effect is January 1964, except for cases of reme medical grounds. In other words such attaining age 58, will retire automatically.

The Company reserves the right to grage-limit at their discretion, on individual

This will not effect any case of reliefs to 1st January 1964.

of this agreement will be submitted to the ble Fifth Industrial Tribunal for incoporative Award.

E. H. Sopher, Factory Manager. 30-5-64.

Mookerjee, innel Officer. )-5-64.

Nanda Dulal Srimani, Secretary, N. T. C. Employees' Union. 30-5-64.

> Manmatha Nath Maity, Assistant Secretary, N. T. C. Employees' Union. 30-5-64.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

as under the Government of West Bengal,
Department, Order No. 257-I.R./IR/15L-20/
ed the 29th January, 1964, the industrial
between Messrs. Dinabandhu Oil Industries,
studialy Road, Calcutta-24, and their workmen
inted by Dinabandhu Oil Industries EmUnion, P134 Mudialy Road, Garden Reach,
ta-24, regarding the issue mentioned in the
rder being a matter specified in the second
le to the Industrial Disputes Act, 1947 (XIV
7), was referred for adjudication to the Sixth
rial Tribunal;

whereas the said Sixth Industrial Tribunal ibmitted to the State Government its award said industrial dispute;

t, therefore, in pursuance of the provisions of 1 17 of the Industrial Disputes Act, 1947 of 1947), the Governor is pleased hereby to h the said award as shown in the annexure

## **ANNEXURE**

matter of an industrial dispute between essrs. Dinabandhu Oil Industries, Q283 iudialy Road, Calcutta-24, and their workmen presented by Dinabandhu Oil Industries mployees' Union, P134 Mudialy Road, Garden each, Calcutta-24. (Case No. VIII-30/64.)

RF THE SIXTH INDUSTRIAL TRIBUNAL.
WEST BENGAL

#### Present:

Shri P. BASU, Bar-at-law, Judge.

#### Appearances:

he Company: Shri D. B. Gupta. he Union: Shri K. K. Ram.

by--S. Chowdhury, for the Union. R. Jain. -5-65.

#### **AWARD**

Government of West Bengal, by Order 57-I.R./IR/15L-20/63, dated the 29th January

1964, had referred the following dispute between Messrs. Dinabandhu Oil Industries, Q283 Mudialy Road, Calcutta-24, and their workmen represented by Dinabandhu Oil Industries Employees' Union, P134 Mudialy Road, Garden Reach, Calcutta-24, to this Tribunal for adjudication.

#### Issue

Whether the refusal of employment to the workmen named below is justified? To what relief, if any, are they entitled?

(1) Shri Mukh Lal Singh; (2) Shri Jadu Mistry;
(3) Shri Janki Mistry; (4) Shri Ram
Swaroop Singh; (5) Shri Panchu Mistry;
(6) Shri Kartick Mistry; (7) Shri Tilaram;
(8) Shri Ganesh Singh; (9) Shri Dukhi; (10)
Shri Ram Lalit; (11) Shri Karia; (12) Shri
Parsad; (13) Shri Nand Lal; (14) Shri Indra
Deo; (15) Shri Radhu; (16) Shri Sharmadin;
(17) Shri Madan; (18) Shri Jagdish; (19)
Shri Tipai.

After the service of usual notice, the Union on behalf of the workmen had submitted written statement and the Company had also submitted its written statement. In the written statement filed on behalf of the workmen, it is stated that the workmen had made individual and collective representation to the Company for redressing their just grievances and though the Company had become prosperous due to the untiring effort of the workmen, the Company did not try to ameliorate the conditions of service of the workmen. The workmen, therefore, had formed the Union under the name and style of Dinabandhu Oil Industries Employees' Union (Registered No. 5669) and had submitted through the Union a charter of demand on 26th March 1963 to the Company. The Company, however, paid no heed to the charter of demand and accordingly the workmen through their Union had placed the matter before the Labour Directorate by its letter, dated 28th April 1963. The Company then became angry and had refused the employment of Shri Ram Swaroop who is serial number 4 in the Order of Reference on 1st May 1963 without assigning any reason and without any chargesheet, and subsequently it refused to employ Shri Tipai who is serial number 19 in the Order of Reference again without assigning any reason and without giving any chargesheet. The Company also began to terrorise and victimise the workmen and with the object of defeating the legitimate move of the workmen and without any justifiable reason had locked out the workmen with effect from 13th May 1963. The Union by its letter, dated 16th May 1963, had informed the Labour Commissioner regarding this matter. Conciliation proceeding was started but no settlement was arrived at due to the adament attitude of the Company. The Company had started the work on and from 18th May 1963 with new recruits and had refused the workmen mentioned in the Order of Reference the employment. In the circumstances, the workmen prayed for reinstatement with continuity of service and also prayed for payment of wages and allowances during the period of forced and wrongful nonemployment.

The Company in its written statement had stated that there is no relationship of master and servant between the serial numbers 4 and 7 to 19 in the Order of Reference and the management, that the

workmen mentioned in the serial numbers 1, 2, 3, 5 and 6 were only the workers and that the other workmen are workers under the Contractor. It is further alleged that the dispute mentioned in the Order of Reference is not an industrial dispute within the meaning of section 2(k) of the Industrial Disputes Act, that there was no occasion of the workmen to make any individual or collective workmen to make any individual or collective representation to the Company and that the Company is not aware of the formation of the Union and did not receive any charter of demand from the Labour Directorate when the workmen went on stay-in strike on 12th May 1963. The Company also denies that it refused employment to serial number 4 and serial number 19 and had serial number 4 and serial number 19 and nad started to terrorise and victimise the workmen on receipt of the charter of demand as alleged or at all. It is the case of the Company that the workmen of this establishment including the contract labour threatened by the direct employees went on abrupt stay-in strike with effect from 13th May 1963, that the strike without notice was illegal, as the industry is a public utility service under the Industrial Disputes Act, 1947, that the management had issued several notices to the workmen apprising them of the consequences of the illegal strike but the workmen did not pay any heed and that the allegation of lockout is false. It is further alleged that even the workmen named in serial numbers 1, 2, 3, and 5 preferred not to work and therefore the Company was reluctantly compelled to dispense with their services and commence working with new hands to keep the industry going which caters for essential commodity. The action of the management is legal, bona fide and just. With regard to serial number 6 it is said that he had been working in various mills in the area and had been attending to the mill as and when his services were required as a retainer/consultant. With regard to serial number 5, it is said that he had since settled his dues fully and finally and there is no dispute so far as he is concerned. In the circumstances, it is said that the workmen are not entitled to get any relief.

It would appear that only the management had put in certain documents and thereafter from 26th March 1965 a talk of settlement between the parties had been going on. Actually fhe petition of compromise has been filed in this Tribunal on 3rd May 1965. It would appear therefrom that serial numbers 1, 2, 3, 4, 8, 12, 14, 15 (Shri Radhu or Raghu), 18 and 19 are to be reinstated in service with effect from the date of the compromise and these persons are to report for duty within 30 days from the date of compromise failing which it shall be deemed that they are not interested in the service and had left the services of the Company of their own accord. It is further provided that the period of idleness is to be treated as leave without pay and the workmen would be paid a lump sum amount equivalent to 37½ per cent. of the wages which they might have earned if they had been in service of the Company during the period of such idleness. The termination of service of the other nine workmen is accepted. It is also provided that the persons who would resume duty are to be paid within 15 days of the resumption of the duty in presence of Shri K. K. Ram who appears to be the President of the Union. The terms as mentioned appear to me to be legal, bona fide and valid and should be given effect to. The award is therefore passed in terms of the petition of compromise which

Contract of Box of Contract

should be made an annexure to this at Annexure "A". This is my award.

P. BASU, Judge. 5-5-65.

Judge, Sixth Industrial Inbu

#### ANNEXURE "A"

BEFORE THE SIXTH INDUSTRIAL TRIB; WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Dinabandhu Oil Industries

And

Their workmen represented by Dinabanian Industries Employees' Union

And

In the matter of G.O. No. 257-l.R., dated

The humble joint petition of compromise be the parties abovenamed—

Most respectfully sheweth-

- 1. That the dispute under the present one reference has been amicably and out o ( settled between the parties on the terms here
  - (a) That Sarvasree Mukhlal Singh, Jadu Wallanki Mistry, Ramswarup Singh, Gasingh, Prosad, Indrudev, Raghu, Ingalagadish will be reinstated in service effect from the date of this compound they are to report for dut with days of the date of this compromise is which it shall be deemed that the is not interested in service have left services of this Company of the accord. The period of idleness in the of above named workmen will be its as leave without pay and it is far agreed that these workmen will be a lump sum amount equivalent to structure of the wages which they might earned if they would have been a services of the Company during the period of such idleness.
  - (b) That the termination of service of remaining nine persons is accepted
  - (c) That this settles the dispute under the reorder of reference fully and finally
  - (d) It is further agreed that this payment be effected only to those persons as above who so resume duty and such ment will be effected within 15 days of resumption of their duty. These payments shall be made to the workmen in present of Shri K K. Ram.

It is therefore prayed that this Hon'be To

ward in terms thereof disposing of the der of reference accordingly.

der of kindness your petitioners pray.

nion:

For the employers:
D. B. Gupta
(for Dinabandhu Oil
Industries).
1-5-65.

P. BASU, Judge, Sixth Industrial Tribunal. 5-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

755-I.R. IR 10L-149(A)/64.—14th May 1965. as under the Government of West Bengal, Department, Order No. 3537-I.R./1R/10L-ared the 6th August 1962, as amended ter referred to as the said Order) the dispute between the employers of the ing Establishment mentioned in list 1 of the ser and represented by themselves or by the tions mentioned in list II of the said order one hand, and their workmen represented by de Unions mentioned i list III of the said it order, being matters specified in the Third to the Industrial Disputes Act, 1947 (NIV), was referred to the Seventh Industrial of or adjudication;

whereas during the pendency of proceedings the said Industrial Tribunal Shri Kailash, a workman of Messrs. Punjab Engineering 32 Ram Krishna Samadhi Road. Calcutta, the Companies involved in the said disputes, complaint in writing to the said Industrial against the said Company alleging that it company had discharged the said workman and in such dispute;

whereas in exercise of the powers conferred ton 33A of the Industrial Disputes Act, 1947 3. 1947), the said Industrial Tribunal has acted upon the said complaint and submitted and to the State Government:

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV 7), the Governor is pleased hereby to publish d award as shown in the annexure hereto.

#### **ANNEXURE**

matter of a complaint under section 33A, dustrial Disputes Act, by Shri Kailash arijon, C/o Moni Mukherjee, 33 Manicktala am Road, Calcutta-11, against Messrs mab Engineering Works, 32 Ram Krishna madh Road, Calcutta, and Shri Uttam Singh. ase No. 33 of 1964 under section 33A.)

### BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

#### AWARD

This is an application under section Industrial Disputes Act, by Shri Kailash Harijan complaining of his alleged arbitrary and illegal discharge from the service of the O.P. No. 1, Punjab Engineering Works, without any ground or chargesheet or any enquiry with effect from 3rd March 1964, by way or victimisation for joining the Union of the workmen of the Company. It is further alleged that when the workmen complained to the Company O.P. No. 1 against his discharge, the Company denied that he was an employee under it and stated that he was an employee under its contractor, O.P. No. 2, Uttam Singh. It is further alleged that this O.P. No. 2 has been falsely set up as a contractor in order to deprive the workman of his just and legal relief and that he all through worked under the direct control and supervision of the Company O.P. No. 1. It is further alleged that 'he impugned discharge took place during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by G.O. No. 3537-I.R., dated 6th August 1962, and the discharge was in contravention of the relevant provisions of section 33.

A separate written statement was filed by each of the O.P.s.

The substantial case put forward on behalf of the Company O.P. is that this workman was never employed directly under the Company and the Company had nothing to do with his alleged discharge and really he was an employee under the Company's contractor, O.P. No. 2 Uttam Singh, and in these circumstances, the present application under section 33A for the alleged discharge cannot lie against the Company and the workman is not entitled to any relief against the Company. The Company has also denied other allegations made against it regarding the impugned discharge of the workman.

O.P. No. 2 Uttam Singh has, in his written statement, pleaded that he is an independent contractor under the Company O.P. No. 1, and this workman was employed by and under him for his work and that the workman was not discharged, as alleged, but he voluntarily abandoned the work by not reporting for duty at all on the expiry of his sanctioned leave for one month with effect from 6th January 1964. It is also pleaded that he is not in any way concerned in the industrial dispute covered by Reference Order No. 3537-1.R., dated 6th August 1962 and as such, the present application under section 33A cannot lie against him.

After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 19th March 1963. On that date, there was no appearance by or on behalf of the applicant workman. But the Company's representative prayed for time and so the case was adjourned to 3rd May 1965. On 3rd May 1965 again there was no

appearance by or on behalf of the workman, though the Company's representative was present. From the absence of the applicant workman on two successive dates of hearing without taking any step, it may be safely held that the workman is not keen on prosecuting his application and pursuing the dispute for adjudication and he has given up the dispute and is not pressing the present application. In these circumstances, the workman's application must fail for non-prosecution and on the basis that the workman is not pursuing the dispute for adjudication and the dispute has thereby ceased to exist.

In the result, I dismiss the application under section 33A, Industrial Disputes Act, for non-prosecution by the applicant workman and on the basis that the workman is not pursuing the dispute for adjudication and the dispute has thereby ceased to exist. I award accordingly.

S. K. RAY, Judge, Seventh Industrial Tribunal. 4-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1756-I.R./IR/10L-149(A)/64.—14th May 1965.
—Whereas under the Government of West Bengal,
Labour Department, Order No. 3537-I.R./IR/10L97/62, dated the 6th August 1962, the industrial
dispute between Messrs. the employers of the
Engineering Establishments mentioned in list 1 of
the said order and represented by themeselves or
by the organisations mentioned in list II of the said
order on the one hand and their workmen represented
by the trade unions mentioned in list III of the
said order, on the other, regarding the issues mentioned in the said order, being matters specified in
the Third Schedule to the Industrial Disputes Act,
1947 (XIV of 1947), was referred to the Seventh
Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Sijorh, a workman of Messrs. Punjab Engineering Works, 22 Ram Krishna Samadhi Road, Calcutta, one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as hown in the annexure hereto.

#### **ANNEXURE**

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Sijorh, C/o, Mani Mukherjee. 33 Manicktola Main Road, Calcutta-11, against Messrs. Punjab Engineering Works, 32 Ramkrishna Samadhi Road, Calcutta-11, and Shri Uttam Singh of the same

address. (Case No. 34 of 1964 and 1964

BEFORE THE SEVENTH INDUSTRAL
TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial h

#### AWARD

This is an application under section Industrial Disputes Act, by Shri Sijorh on of his alleged arbitrary and illegal discharge service of the Company O.P. No. 1, Punjab E ing Works, without any ground or charge any enquiry with effect from 12th February way of victimisation for joining the Union workmen of the Company. It is further de when the workman complained to the Ca O.P. No. 1, against his discharge, the Q denied that he was an employee under n that he was an employee under its contrant No. 2, Uttam Singh. It is further alleged to O.P. No. 2 has been falsely set up as a comm order to deprive the workman of his just relief and that he all through worked under the control and supervision of the Company OF It is further alleged that the impugned to took place during the pendency of the adul proceedings of another dispute between the pany and its workmen, referred to this Ind G.O. No. 3537-I.R., dated 6th August 1962 discharge was in contravention of the provisions of section 33.

A separate written statement was filed by the O.P.s.

The substantial case put forward on beha Company O.P. is that this workman we employed directly under the Company and the pany had nothing to do with his alleged and really he was an employee under the accontractor, O.P. No. 2 Uttam Singh, and circumstances, the present application under 33A for the alleged discharge cannot he against the Company and the workman is not entitle relief against the Company. The Company and the impugned discharge of the workman.

O.P. No. 2 Uttam Singh, in his written states has pleaded that he is an independent control under the Company O.P. No. 1, and this work and he not discharged, as alleged, but he voluntarily left employment after working up to 13th February II is also pleaded that as he was not concernit any way with the adjudication proceedings of dispute covered by the Reference Order No. 55 I.R., dated 6th August 1962, this application as section 33A, Industrial Disputes Act. cannot against him.

After necessary preliminary proceedings and sa adjournments, the case was finally fixed for has on 19th March 1965. On that date, there was appearance by or on behalf of the applicant sa man. But the Company's representative profile time and so the case was adjourned to add 1965. On 3rd May 1965 again there was appearance by or on behalf of the workman, the

my's representative was present. From e of the applicant workman on two dates of hearing without taking any step, saiely held that the workman is not keen the ming his application and pursuing the adjudication and he has given up the distribution or non-prosecution and on the basis that nan is not pursuing the dispute for and the dispute has thereby ceased to

result. I dismiss the application under A. Industrial Disputes Act, for non1 by the applicant workman and on the the workman is not pursuing the dispute ation and the dispute has thereby ceased award accordingly

S. K. RAY, Judge, Seventh Industrial Tribunal. 4-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

I-I.R 'IR/IIL-353/63.—15th May 1965.—
nder the Government of West Bengal,
epartment. Order No. 801-I.R./IR/IILted the 26th February 1964, the industrial
ween Messrs. T. E. Thomson & Co. Ltd.,
ide East, Calcutta-1, and their workmen
by Thomson & Company Employees'
A Rani Rashmani Road, Calcutta-13,
he issue mentioned in the said order being
becified in the third schedule to the
Disputes Act, 1947 (XIV of 1947), was
r adjudication to the Seventh Industrial

treas the said Seventh Industrial Tribunal ted to the State Government its interim the said industrial dispute;

erefore, in pursuance of the provisions of of the Industrial Disputes Act, 1947 (XIV is Governor is pleased hereby to publish terim award as shown in the annexure

#### **ANNEXURE**

ter of an industrial dispute between T E. Thomson & Co. Ltd., 9A ade East, Calcutta-1, and their workmen inted by Thomson & Company Employees' 9A Rani Rashmoni Road, Calcutta-13. No. VIII-56/64.)

DRE THE SEVENTH INDUSTRIAL TRIBUAL, WEST BENGAL

#### Present:

RAY, Judge, Seventh Industrial Tribunal.
nion: Shri S. Banerjee, Advocate.

mpany: Shri P. K. Ghosh, Advocate.

#### INTERIM AWARD

This industrial dispute between Messrs. T. E. Thomson & Co. Ltd., 9A Esplanade East, Calcutta-1, and their workmen represented by Thomson & Company Employees' Union, 9A Rani Rashmoni Road, Calcutta-13, over the issues specified below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, Order No. 801-I.R./IR/11L-353/63, dated the 26th February 1964.

#### Issues

- (1) Grades and scales of pay.
- (2) Dearness allowance.
- (3) Tiffin allowance.

During the pendency of the adjudication proceedings, the Union filed a petition praying for interim relief in the shape of an addition of Rs. 30 per month to the present total emoluments of the concerned working, pending final adjudication of the issues. This petition was filed on 24th March 1965. The Company was served with a copy of the petition and thereafter the Company filed its objection to the prayer for interim relief.

The matter of interim relief was fixed for hearing on 28th April 1965. On that date, the parties filed a joint petition for adjournment on the ground that a talk of settlement of this matter was going on between the parties. The hearing of the interim matter was accordingly adjourned to 5th May 1965. On that date, the representatives of both parties appeared before me and made their submissions regarding the matter of interim relief. No compromise petition was filed. No evidence was adduced In course of the arguments, I by either party. examined the statement of the current monthly salery of the workmen of this Company produced by the Union along with its written sattement. statement was not substantially challenged before me. After hearing the arguments and considering the statement of monthly salary submitted by the Union, it appeared to me that a flat increase of the to'al emoluments of the workmen now drawing Rs. 100 to Rs. 150 by Rs. 5 per month and a flat increase of the total emoluments of the workmen now drawing total emoluments below Rs. 100 by Rs. 6 per month would be fair and equitable, in view of the undis puted increase in the cost of living in recent years. I suggested to both parties that they should agree to such increments by way of interim relief. There was practically no objection to my suggestion and Shri P. K. Ghosh, Advocate, appearing for the Company, and Shri S. Banerjee, Advocate appearing for the Union, left the matter to my discretion and Considering the overall facts circumstances, I would grant interim relief in terms of my suggestions indicated above, which were practically accepted by the representatives of both parties. The Union wants that the interim relief should be made effective from at least 1st April 1965. The Company contends that no retrospec-tive operation should be given to the interim relief and it should be made effective from the current month, i.e., May 1965. As the Company has practically conceded the interim relief suggested by this Tribunal, I would accept its contention regarding the month from which the interim relief should be given effect and accordingly, I would make it effective from the current month, i.e., May 1965.

In the resuit, I make an interim award granting the following interim relief:

- (1) Workmen of the Company now drawing total emoluments ranging from Rs. 100 to Rs. 150 per month shall get a flat increase of their present emoluments by Rs. 5 per month each.
- (2) Workmen of the Company now drawing emoluments below Rs. 100 shall get a flat increase of their present emoluments by Rs. 6 per month each.
- he above interim increments shall be effective from 1st May 1965. (3) The

This is my interim award regarding interim relief and this award is made without prejudice to and subject to the final adjudication of the issues.

> S. K. RAY. Judge, Seventh Industrial Tribunal. 6-5-65.

B order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1763-I.R./IR/4L-29/64.—15th May 1965.— Whereas under the Government of West Bengal, Labour Department, Order No. 2222-I.R./IR/4L-29/ Labour Department, Order No. 2222-1.R./IR/4L-27/64, dated the 17th June 1964, the industrial dispute between Messrs. Road Transport Corporation, 14 Tarachand Dutta Street, Calcutta-1, and their workmen represented by Carrier Transport Employees' Union of West Bengal, 159/1B Rash Behari Avenue, Hindusthan Mart, No. 1, Calcutta-19, regarding the issue mentioned in the said order being a matter issue mentioned in the said order being a matter specified in the Second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

the matter of an industrial dispute between Messrs. Road Transport Corporation, 14 Tarachand Dutta Street, Calcutta-1, and their work-men represented by Carrier Transport Employees' Union of West Bengal, 159/1B Rash Behari Avenue. Hindusthan Mart, No. 1. Calcutta-19, referred under Government Order No. 2222-I.R./ IR/4L-29/64. dated the 17th June 1964. (Case No. VIII-165/64.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge.

Appearances:

For the Union: Shri N. R. Roy, An Shri S. Choudhury, Advocate,

For the Company: Shri Rabin Majunor.

Order No. 2222-I.R./IR 4L-29 64 17th June 1964, the Government of Weg the Labour Department, referred under at the Industrial Disputes Act, 1947, the set pute between Messrs. Road Transport Tarachand Dutta Street, Calcuta, by Carrier T. workmen represented by Carrier Trans yees' Union of West Bengal, 159 lB R Avenue, Hindusthan Mart, No. 1, ( regarding the matter specified in the she Third Industrial Tribunal, constituted the 7A of the Industrial Disputes Act, h No. 808-I.R./IR/3A-2/57. dated the lith M for adjudication.

This is a reference by the Government Bengal under section 10 of the Industrial day and Determinent of an industrial day and between Messrs. Road Transport to 14 Transport of the Company, and there are referred to as the Company), and there are the Company to the Company of t presented by Carrier Transport Employer West Bengal, 159/1B Rash Behar Avenue than Mart, No. 1, Calcutta-19 (hereinafter in to as the Union).

#### Issue

Is the refusal of employment to Shin Ra Bhakta and Shri Jagadish Singh justified relief, if any, are they entitled"

AWARD

The dispute relates to refusal of contour two workmen, viz., Shir Ram Prasad Boat Shri Jagadish Singh.

As usual, immediately after receipt of a rence, notices were issued for service of: parties. On receipt of the notices, but appeared and filed written statements of the tive cases and contentions.

On the date fixed for hearing of the case parties expressed their common desire to the dispute amicably. In pursuance of the the parties were helped to settle up the littled they had and I am glad to record that under reference was finally settled amacable. parties filed a joint petition of comprome porating therein the terms of settlement employer has agreed to the reinstatement of workmen with effect from 1st of May 1965 considered the entire terms of settlement satisfied that the terms are fair and reasons I accept them and make an award on the in terms of the joint petition of compromise petition do form a part of the mise award as annexure thereto.

Dictated and corrected by me.

J. N. MANDAL. Judge.

JITENDRA NATH MAN Judge. Third Industral I

# FORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

pwdhury, ate for workmen.

Majumder.

ate for the Company.

matter of Government of West Bengal, our Department, Order No. 2222-1.R./IR/13/64, dated the 17th June 1964

#### And

patter of an Industrial Dispute

#### Between

Road Transport Corporation, 14 Tarachand ta Street, Calcutta-1

#### And

Norkmen, represented by Carrier Transport playees' Union of West Bengal.

humble joint petition of the parties above-

#### pectfully sheweth-

the parties to the above dispute have come annuable settlement on the following terms ditions:

That Shri Ramprosad Bhakta and Shri Jogadish Singh are reinstated in their former respective jobs and services.

That Sarvasree Ramprosad Bhakta and Jagadish Singh will resume their duties on and from the 1st day of May 1965.

That the period of their non-employment from 11th January 1964 to 30th May 1965 shall be treated as leave without pay.

petitioners pray that Your Honour would be to make an award in terms of the above nt.

your pentioners as in duty bound shall ever

h April 1965 njan De,

employer. Road

port Corporation. 8-4-65.

For the workmen:

- 1. Ram Prasad Bhakta.
- 2. Jagadish Singh.
- 3. Santosh Kar, General Secretary.

J. N. MANDAL.
Judge, Third Industrial Tribunal.
30-4-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy. No. 1801-I.R./IR/11L-128(A)/63. — 20th May 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 772-I.R./IR/11L-128(A)/63, dated the 24th February 1964, the industrial dispute between Messrs. Superintendence Co. of India Private Ltd., 35 Ezra Street, Calcutta-I, and their workmen represented by Superintendence Co. of India Private Ltd. Employees' Union, 3 Joy Krishna Paul Road, Kidderpore, Calcutta-23, regarding the issues mentioned in the said order, being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Lalsha Jeswara, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had refused employment to the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV o: 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Lalsha Jeswara, C/o A. L. Roy. 3 Joy Krishna Paul Road, Calcutta-23, workman of Messrs. Superintendence Company of India (P) 1.td., 31 to 33 C.l.T. Road, Entally, against the atoresaid Company in connection with case which was referred to this Tribunal under G.O. No. 772-1.R.; IR/IIL-128(A)/63, dated February 24, 1965. (Case No. 7 of 1965, under section 33A.)

## BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

#### Appearances:

For the Company: Shri Dilip Kumar Das Gupta, Advocate.

For the workman: None.

This is an application under section 33A of the Industrial Disputes Act. The workman Lalsha Jaswara complained that during a pendency of a reference before this Tribunal in which he is concerned the petitioner was refused employment from 21st November 1964.

The Company filed a written statement objecting to the allegations made by the workman. The Company's stand is that the workman voluntarily gave up service and joined a new appointment. On

7th April 1965 a petition was filed purporting to be signed by the workman, withdrawing from the application. No orders were passed thereon and the case was put up for hearing on 29th April 1965. At the time of hearing the workman was absent but the Company was present. The Company examined one witness O.P.W. 1. Shri D. K. Hazra and proved some documents. From the evidence adduced by the Company it emerges that the workman voluntarily gave up service after accepting wages up to 29th November 1964. The wage sheet will show this. The oral evidence of O.P.W. I will also corroborate this fact. Moreover O.P.W. I has proved a petition signed by Lalsha Jaswara stating he withdrew from the application. The petitioner has therefore no complaint which is pressed before this Tribunal. Moreover on merits the complaint is without foundation. The application therefore fails This is my award.

A. P. BHATTACHARYA.

Judge,
Second Industrial Tribunal.

11-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1782-I.R./IR/11L-235/64.— 18th May 1965.— Whereas under the Government of West Bengal, Labour Department, Order No. 3460-I.R./IR/11L-235/64. dated the 8th August 1964. the industrial dispute between Messrs. G. D. Sharma, Contractor, P. O. Burnpur, district Burdwan, and their workmen represented by United Contractors' Workers' Union, P. O. Burnpur, district Burdwan, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute existing between Messrs, G. D. Sharma, Contractor, P. O. Burnpur, district Burdwan, and their workmen represented by United Contractors' Workers' Union, P. O. Burnpur, district Burdwan. (Case No. 213 of 1964.)

## BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri K P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri K. D. Dutt, Advocate.

Present for the Union: Shri Kalyan Roy, an officer
of the Union.

The above industrial dispute has been a the Fifth Industrial Tribunal under section industrial Disputes Act, 1947 by Government No. 3460-1.R./IR/11L-235/64, dated the tellipse of the dispute the dismissal of Shri Kapildeo a To what relief, if any, is he entitled?

The case of the Union, shortly stated

Kapildeo worked for about 16 years under G. D. Sharma, contractors of Messrs indea Steel Co. Ltd. at Burnpur. He took active united Contractors' Workers' Union of when a member and because of his Trade Union his employer wanted to get 11d of him his employer wanted to get 11d of him his missed from service without 1854 of any duto him and without giving him any opport to him and without giving him any opport being heard. The order of his dismissal is as illegal and mala fide and a dispute was now Union over his dismissal. All attempts by a tant Labour Commissioner, Asansol, to have pute amicably settled failed as the emplore attend the conciliation meetings, hence the attend the conciliation meetings, hence the The Union has prayed for reinstatement of Deo Singh to his former post and also his wages for the period of his non-employment.

Messrs. G. D. Sharma has filed a write ment in reply to the written statement filed Union on behalf of the workman. The care Company shortly put is as follows:

Kapildeo was a casual labourer and he allowed entry into the factory of Messrs Inda & Steel Co. Ltd. under whom Messrs G D is working as contractor. The workman was guilty of theft of property belonging to Messr Iron & Steel Co. Ltd. and his gate pass is taken away. The Company could not allow work as his gate pass was taken away for committed theft. It is pleaded that the work his job on account of his own misdeed and the no violation of the principle of natural uses the workman concerned. It is further please the workman is entitled to no relief whaten this case.

#### Decision

It is an undisputed fact that Kapil Den Sag was a workman under Messrs. G D Shamm tractor to Messrs. Indian Iron & Steel Co I Burnpur was dismissed from service with elico 12th February 1964. Admittedly, he was at any chargesheet for any misconduct on he me any enquity was held against him and he st missed from service on a report made apart by a foreman of Messrs. Indian Iron & Section 1 Ltd. The statement made in paragraph 60 written statement filed by the Company to workman committed theft and was given a c sheet but no explanation was given by him is the reason why he was not allowed to factory does not appear to be correct has case of the Company that the workman sai missed from service as he was found gully charge of theft. The reason for his distributions appears from the order, Ext. 1, communication is the base to the order, Ext. 1, communication is the base to the order, Ext. 1, communication is the order or the him, is that he was reported against by a fe

Indian Iron & Steel Co. Ltd. for insubort is admitted by O.P.W.1, a partner of D. Sharma, that the workman was disa service on a report made against him of Messrs. Indian Iron & Steel Co. Ltd. parted by Ext 1. It has been urged on c Company that the Company undertook under Messrs. Indian Iron & Steel Co. ns contained in Ext. A, and one of the a workman was liable to be dismissed of inefficiency or misbehaviour. This contended, was dismissed for misterns of Ext. A, and it cannot be said on of the Company in dismissing the mala fide. It is an admitted fact that an was engaged for the job which the indertook on terms and conditions set hi. A It is provided therein that a worklable to be removed for misbehaviour. The processed was reported against for insubornd the Company had no alternative but to n in terms of Ext. A. The action of the was rather hasty but it cannot be said that all fide. The Company should have on the report from the Foreman asked the have his say in the matter and then to gainst him. The only fault of the Comat it acted hastily in removing the workany way by a desire of victimisation or ur practice, so far as this workman is conic action of the Company in dismissing in does not appear to be justified for the n that he was not given any opportunity ard and this amounted to violation of the natural justice.

prapian has claimed reinstatement and also es for the period of his non-employment. by way of reinstatement which is the noref in a case where dismissal is found untannot be granted in this case. The workman in employee of the Company is under the n control of Messrs. Indian Iron & Steel The Company cannot retain a workman if tion of that workman is not approved by ndia. Iron & Steel Co. Ltd. The entry into V is also regulated by gate pass as it is a place and the evidence of O.P.W.1 Gouri rma is that it is not possible to take back knian as Messrs. Indian Iron & Steel Co. d not issue any gate pass for his entry into in any event this workman cannot be by the Company for reasons beyond its The workman therefore should be paid the last of his employment. There is as to the period of his services. to the Company he worked for about 16 Recei according to O.P.W.1 he worked for 3 years. There is however no satisfactory on either side to prove the period of his serhowever appears from Ext. 2 that he was fined employment with effect from 27th This fact goes to show that he was in prior to 27th August 1962. But O.P.W.1 at when he was first appointed. The workhas not produced anything to show that he or about 16 years and the only evidence on consists of his uncorroborated statement. reumstances it is difficult to come to a deci-It the period of his service under the Comhere is evidence to show that he used to get P. per day as wages, and considering this

fact I think that a sum of Rs. 300 would be fair and proper compensation for him for loss of his employment. The Company is directed to pay this amount to the workman within one month from the date of publication of this award in full settlement of his claim for reinstatement and back wages. This is my award.

Dictated and corrected by me. K. P. MUKHERJI, Judge.

> K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 29-4-65.

> > By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1797-I.R., IR/IIL-379/63.—19th May 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 556-I.R., IR/IIL-379/63, dated the 11th February 1964, the industrial dispute between Messrs. Spencer Aerated Water Factory (P) Ltd., 87 Dr. Suresh Sarkar Road, Entally, Calcutta-14, and their workmen represented by Spencer Mazdoor Union, 7B Rani Rashmoni Road, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Filth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNI.XURE

In the matter of an industrial dispute existing between Messrs. Spencer Acrated Water Factory (P) Ltd., 87 Dr. Suresh Sarkar Road, Entally, Calcutta-14, and their workmen represented by Spencer Mazdoor Union, 7B Rani Rashmoni Road, Calcutta-13. (Case No. VIII-40/64.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri Nalini Das Gupta and Shri Dilip Kumar Das Gupta, Advocates.

Present for the Union: Shri Narayan Das Gupta and Shri Satish Mandal, President and Secretary of the Union respectively.

The above industrial dispute has been referred to the Fifth Industrial Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government Order No. 556-I.R./IR/11L-379/63, dated the 11th

February 1964, for adjudication upon the only issue. viz., whether the lockout declared in the factory from 15th October 1963 to 19th December 1963 was justified? To what relief, if any, the workmen are entitled?

After receipt of the reference from the Government on 13th February 1964, usual notices were issued to the parties concerned fixing 5th March 1964 for appearance and for filing of the written statement by the Union. Both parties entered appearance on that date and on the prayer of the Union time was allowed till 25th March 1964 for filing written statement. The Union filed its written statement on that date, and the Company filed its written statement on 21st May 1964. After several adjournments the case was fixed for hearing on 19th January 1965. The parties were ready on that date, and the case was taken up for hearing. The matter was heard in part, and it was adjourned till 27th January 1965 for further hearing on the prayer of the parties. Further evidence was recorded on 27th January 1965, and after several adjournments the case was fixed on 27th April 1965 for further hearing. On that date the parties filed a joint petition of compromise stating that the dispute between them had been amicably settled out of court in terms set forth in the petition of compromise, and prayed that an award might be passed in terms of the petition of compromise. The terms of compromise appear to be reasonable and fair, and I am satisfied that there has been a bona fide settlement of the dispute between the parties on terms set forth in the petition of compromise. I accept the terms of compromise, and accordingly pass an award in terms of the petition of compromise.

In the result I make a compromise award in terms of the joint petition filed by the parties which is made annexure "A" forming a part thereof.

This is my award.

Dictated and corrected by me. K. P. MUKHERJI, Judge.

> K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 30-4-65.

#### ANNEXURE "A"

#### BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of order of reference No. 556-1.R./IR/ 11L-379 63, dated the 11th February 1964, of the Government of West Bengal, Labour Department

#### And

In the matter of an industrial dispute

#### Between

Messrs. Spencer Acrated Water Factory (P) Ltd. (hereinaster called the Company)

#### And

Their workmen, represented by Spencer Mazdoor Union (hereinafter called the Union).

Petition of Compromise

The humble petition of the Company workmen represented by the Union Most respectfully sheweth-

That the parties above have settled to under reference on the following terms

- (a) It is agreed that the Company days' wages at the rate prevaile ber 1963 to those workmen w for work on lifting the lockout in Company's employment
- (b) The above payment of 20 days, be made along with the wages of payable in June 1965.
- (c) By the aforesaid settlement, the dia reference is hereby settled

It is, therefore, humbly prayed that the will be pleased to pass an award in ter above settlement.

And for this act of kindness, your per in duty bound, shall ever pray.

Satish Mandal. Secretary, Spencer Mazdoor Union. (For the Union)

> Amar D Managing Director, Aerated Water Factor (For the Con

By order of th. 6 S. C. MUKHERJEL.

No. 1802-I.R./IR/11L-128(A) 63.—20th -Whereas under the Government of We Labour Department, Order No. 772-LR. 128(A)/63, dated the 24th Februarindustrial dispute between Messrs. Super Co. of India Private Ltd., 35 Ezra Street. and their workmen represented by Super Co. of India Private Ltd. Employees to Krishna Paul Road, Kidderpore, Calcutta ing the issues mentioned in the said of matters specified in the Second and I Schedules to the Industrial Disputes Act. of 1947), was referred to the Second Tribunal for adjudication;

And whereas during the pendency of before the said Industrial Tribunal. Chatterjee, a workman of the said Com a complaint in writing to the said Industri against the said Company alleging that Company had altered, to the prejudice ( workman, the conditions of service ap him immediately before the commencen said proceedings;

And whereas in exercise of the power by section 33A of the Industrial Dispute (XIV of 1947), the said Industrial In adjudicated upon the said complaint and the award to the State Government; erefore, in pursuance of the provisions of of the Industrial Disputes Act, 1947 (XIV he Governor is pleased hereby to publish ward as shown in the annexure hereto.

#### **ANNEXURE**

tter of an application under section 33A Industrial Disputes Act filed by Shri D. atterjee, C/o Superintendence Company of [Private) Ltd. Employees' Union, 3 Joy a Paul Road, Calcutta-23). (Case No. 167 65 under section 33A). (Vide G.O. 772-I.R. IR/11L-128(A)/63, dated 24th Jry 1964.)

DRE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

III A P. BHATTACHARYA, Judge, Second Industrial Tribunal

#### Appearances:

workman: Shri A. L. Roy.

Company: Shri N. N. Das Gupta, ocate, instructed by Shri Dilip Das Gupta.

an application under section 33A of the Disputes Act. A reference has been with regard to the dispute of scales of pay, allowance, etc., for adjudication in this Shri D. K. Chatterjee, a workman of the ly, is concerned in the dispute and he has under section 33A complaining that the w in contravention of the provisions of 33 altered his service condition as stated in ph 5 of its written statement. He ed in Calcutta but he was transferred to on 7th September 1964. A sum of 50 has been deducted from his salary in the of September 1964. At Cochin he was to outstation allowance of Rs. 225 but he d a sum of Rs. 128.50 P. These deductions transfers are measures of punishment and jounts to alteration of his service condition. been in employment in the Calcutta office. e complaints the application had been made.

application is opposed by the Company on un ground that such application is not table in view of the fact that the Company contravene any of the provisions of section the Industrial Disputes Act.

n tendered oral evidence but this has been by the Tribunal as the application is held not maintainable.

#### **Findings**

learned representative for the workman Shri Roy submits that there had been alteration of condition in view of the fact that Shri D. atterjee was transferred from Calcutta to in violation of the service condition and had been deductoins from his salary and outallowance which is also in breach of service on and that these measures were by way of ment. He wants to bring his case within the if of section 33(2)(a) and submits that applicate approval which ought to have been made

by the Company, no such approval was applied for. This argument is misconceived. Section 33, subsection 2, clauses (a) and (b) provide that the employer might alter the conditions of service or discharge or punish by dismissal or otherwise any workman for any misconduct not connected with the dispute subject to the proviso. The proviso is to the following effect:

"porvided that no such workman shall be discharged or dismissed unless he is paid wages for one month and an application has been made by the employer to the Tribunal."

The proviso is applicable only in the cases where there had been discharge or dismissal. Even if the Company alters the service conditions no such application for approval is necessary under section 33(2) unless there had been an order of discharge or dismissal. The admitted case of the workman is that there had been some alterations of service conditions but there had been no discharge or dismissal. The question as to whether the transfer to Cochin is justified or not, the question whether the deduction are justified or not cannot come in a proceedings under section 33A in view of the fact that there had been no contravention by the employer of the provisions of section 33(2) of the Industrial Disputes Act. Since there had been no discharge or dismissal in the instant case, application for approval by the Company was not essential under section 33(2) and that being so, there had been no contravention of the provisions of section 33 in order to enable the Tribunal to assume jurisdiction in a matter of complaint of this nature. I hold accordingly that the application is not maintainable.

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 14-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1803-I.R./IR/13L-8/65. 20th May 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1244-I.R./IR/13L-8/65, dated the 29th March 1965, the industrial dispute between Messrs. Blackie & Son (India) Ltd., 285] Bepin Behari Ganguly Street, Calcutta-12 and their workmen represented by Blackie's Employees' Union, Calcutta Branch, 285] Bepin Behari Ganguly Street, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the antiexure hereto.

1.35

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Blackie & Son (India) Ltd., 285] Bepin Behari Ganguly Street, Calcutta-12, and their workmen represented by Blackie's Union, Calcutta Branch, 285] Bepin Behari Ganguly Street, Calcutta-12. (Government Order No. 1244-I.R./IR/13L-8/65, dated the 29th March 1965. (VIII-13/65.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri R. BHATTACHARYA, M.A., LL.B., Judge, Fourth Industrial Tribunal

This is a reference under section 10 of the Industrial Disputes Act arising out of a dispute between Messrs. Blackie & Son (India) Ltd., 285] Bepin Behari Ganguly Street, Calcutta-12, and their workmen represented by Blackie's Employees' Union, Calcutta Branch, 285] Bepin Behari Ganguly Street, Calcutta-12. The issue for adjudication in the order of reference is as follows:

Whether termination of service of Shree Bazrang Singh by the management is justified? To what relief, if any, is he entitled?

On receipt of notice from this Tribunal both the erties appeared. On 17th April 1965, the Union filed written statement. On that day, the Company was directed to file its written statement on 6th May 1965. The written statement filed by the May 1965. The written staement filed by the Union was signed by Shri Santosh Kumar Lahiri, the Secretary of the Blackie's Employees' Union. In the meantime Shri Lahiri filed a petition on behalf of the Union on 26th April 1965 for passing a "no dispute" award on the ground that in the general meeting of the members of the Union held on 22nd April 1965 it had been resolved that the Union would not contest in the reference. Along with the petition a true copy of resolution and a letter sent to the Union by some members of the Union were also filed. The letter, dated 20th April 1965, shows that several members did not like that the Union should support the case of Shree Bazrang Singh. The copy of the resolution passed in the meeting of the Union shows that the Union decided that the case might be withdrawn. It is clear therefore that the Unon has decided not to nursue the issue in question. The circumstances show that there is no industrial dispute at present between Messrs. Blackie & Son (India) Ltd. and their workmen. Shri B. Mukherjee, the learned Advocate on behalf of the Company, also submits today that as there is no industrial dispute, a "no dispute" award may be passed. Nobody on behalf of the Union is present presumably because it has got no interest in this dispute. In the facts and circumstances I therefore desclare that there is no industrial dispute between the Company and the workmen and an award is hereby passed to that effect.

Dictated and corrected by me. R. BHATTACHARYA, Judge.

R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal.
6-6-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1837-1.R./IR/4L-48/64.—22nd May Whereas an industrial dispute between Manager River Steam Service Ltd., 87 and their workmen in by the Jahaji Sramik Union, 26 8 Dum Du Calcutta-2, relating to the matter species Third Schedule to the Industrial Disputs (XIV of 1947), was referred by the employ workmen to arbitration to the Arbitrator the Arbitrator Agreement published in Government of West Bengal, Labour Du Order No. 3-I.R./IR/4L-48/64, dated 1 January 1965;

And whereas the arbitration award on industrial dispute given by the said Arbitreeceived by the State Government on the 1965;

Now, therefore, in pursuance of the properties sub-section (1) of section 17 of the Indian putes Act, 1947 (XIV of 1947), the Compleased hereby to publish the said arbitrate as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute Messrs. East Bengal River Steam. Limited, 87 Sovabazar Street, Calcuttinalter referred to as the Company, a workmen represented by the Jaha, Union, 26/8 Dum Dum Road, Calcutai No. 4235), relating to the matter spet the Government Order No. 3-LR/IR 4 dated the 2nd January 1965.

BEPORE SHRI N. C. KUNDU, DEPUT'L COMMISSIONER, WEST BENGAL

#### Present:

Shri N. C. KUNDU, Arbitiator

Present for the Union: Shri Gour Mohr Secretary of the Union.

Present for the Company: Shri K D Roy, Managing Agents of the Company

The above dispute over the issues give. Order of Reference was referred to me for tion by the Government of West Bengal Department, Order No. 3-I.R./IR/4L-48/6l the 2nd January 1965.

#### AWARD

After service of notices to the partie mission of written statements, they filed t pective statements, in due course. After: preliminary proceedings the case was fin for hearing on 22nd April 1965. On that parties filed a joint petition of compromise ing the terms upon which the dispute a micably settled in respect of the work ployed by the Company. The parties pra an award in terms of the settlement.

I have considered the terms of settle appears that there has been a comprehens ment in respect of all matters in dispute he parties. The terms appear to be fair.

gult, I make a compromise award in this as of the joint petition submitted by the hich is made part of the award as

N. C. KUNDU,
Deputy Labour Commissioner,
West Bengal, and Arbitrator.

#### ANNEXURE

HRI N. C. KUNDU, DEPUTY LABOUR IISSIONER, WEST BENGAL AND RATOR

ter of Order of reference No. 3-I.R /IR/ 48 64, dated 2nd January 1965

#### And

the matter of industrial dispute

#### Between

Bengal River Steam Service Ltd., 37 Sovabazar Street, Calcutta-5

#### And

rkmen represented by Jahaji Sramik Union, 26/8 Dum Dum Road, Calcutta-2.

int petition of the parties --

pectfully sheweth--

he abovenamed parties have settled the among themselves out of the Arbitration g on the following terms:

rear dearness allowance at the rate of Rs. 5 from May 1964 as per Notice, dated lth October 1964, of the Company will be accepted by the workmen.

I workmen will get enhanced dearness allowance at the rate of Rs. 7 per capita per month with effect from the 1st April 1965 and the said amount will be increased to Rs 7.50 per month from the month of September 1965.

us Agreement will remain in operation for one year

its Petition of Compromise will form part of the Award.

therefore, humbly prayed that Your Honour pleased to pass an Award on the terms all above and make this petition of the Award.

or this your petitioners as in duty bound r pray.

on behalf of the

by Director,
Agents.

For and on behalf of the workmen. Gour Mohan Gharai, Secretary of the Union.

By order of the Governor, S. C. MUKHERTEE, Asst. Socy. No. 1841-I.R., IR/11L-250/64.— 22nd May 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1240-I.R., IR/11L-250/64, dated the 29th March 1965, the industrial dispute between Messrs. Grant Advertising Inc., 16 Theatre Road, Calcutta-16, and their workmen represented by Grant Advertising Calcutta Employees' Union, Charu Chandra Bhawan, 4 Prince Bakhtiar Shah Road, Calcutta-33, regarding the issues mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Grant Advertising Inc., 16 Theatre Road, Calcutta-16, and their workmen represented by Grant Advertising Calcutta Employees' Union, Charuchandra Bhawan, 4 Prince Bakhtiar Shah Road, Calcutta-33. (VIII-71 of 1965.)

### BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

By Order No. 1240-I.R. IR/11L-250/64, dated Calcutta, the 29th March 1965, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Grant Advertising Inc. and their workmen represented by Grant Advertising Calcutta Employees' Union for adjudication regarding the issue contained in the order of reference.

#### Issue

Bonus for the year 1962-63.

This is a reference under section 10 of the Industrial Disputes Act. After notice to the parties, the parties appeared but no written statement was filed. The issue is in respect of bonus for the year 1962-63. Secretary of the Union Shri M. N Mukherjee filed a petition on behalf of the Union stating that the dispute had been settled by an agreement. On the side of the Company an application has been filed signed by the Office Manager wherein the said agreement is affirmed. Since the dispute had been amicably settled a "no dispute" award is made.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 10-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1842-I.R./IR/11L-333/60.—22nd May 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4294-I.R./IR/11L-333/60, dated the 10th August 1960, read with its Corrigendum No. 4709-I.R./IR/11L-333/60, dated the 6th September 1960, the industrial dispute between Messrs. Sardar Plastic Works, 12 Amratala Lane, Calcutta, and their workmen represented Calcutta Plastic Karkhana Mazdur Union, 35B Wellington Street, Calcutta-13, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, thereofre, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. Sardar Plastic Works, 12 Amaratalla Lane, Calcutta, and their workmen represented by Calcutta Plastic Karkhana Mazdur Union, 35B Wellington Street, Calcutta-13. (Case No. VIII-455/60.)

## BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

#### **AWARD**

The above dispute was referred for adjudication to this Tribunal by G.O. No. 4294-1.R./IR/11L-333/60, dated 10th August 1960. The issue referred for adjudication is as follows:

#### Issue

Whether the dismissal of the following workmen is justified? What relief, if any, are they entitled to?

- (i) Syed Imtiaz Hussain.
- (ii) Sabir Riyaz Hussain.
- (iii) Sahir Hussain.
- (iv) Subodh Kr. Banerjee.
- (v) Gopal Ch. Das.
- (vi) Monoranjan.

The parties appeared before this Tribunal and filed their respective written statements in due course. The Company also filed a petition praying for disposal of the case by a "no dispute" award on the basis that the dispute had been compromised and settled by some joint petitions of compromise to which the Company and the concerned workmen were parties. These joint petitions were filed on 22nd August 1960 before the First Labour Court, to which this dispute was first referred under G.O. No. 2924-I.R., dated the 13th June 1960. The

present reference to this Tribunal of dispute was made in supersession of the state of the stat vious order of reference after the above First Labour Court, and this reference to in this Tribunal on 6th September 1960 1 opposed the application challenging to petition of compromise as not genuine and further pleading that the signal thumb impressions of the workmen in were taken by force, undue influence, on were taken by lorce, under innuence, on misrepresentation without reference of a to the Union. There was a preliminary the Company's petition for disputation of the basis of the compromise. Both missing the compromise of the com petitions of compromise. Both parks of evidence before this Tribunal in support respective cases in regard to the Company By an Order, dated 12th April 1961, 1 am Union's case and accordingly rejected the ( prayer for disposal of the case by award on the basis of the alleged realing promise. The Company preferred motes this order to the High Court and obtand All further proceedings of the case were no the disposal of the rule. The High Count discharged the rule for non-presecutio. 4, the order of the High Court, together was record, was received back by the Inbut April 1965. As the rule was distant Tribunal again served notices upon both directing them to appear before this lite 3rd May 1965 for further proceedings in were duly served through registere a acknowledgments were received back to was no appearance by or on behalf of other on 3rd January 1965. In order to 30. 1 chance to the parties to appear and the s getting the dispute referred to this Inban dicated according to law, the Tribunal su adjourned the case to 10th May 1965 of a ances of the parties, with the direction to case would be disposed of according to assist parties failed to appear on that date On the 1965 there was again no appearance by or a of either party. It is clear that the partie appeared before this Tribunal after the ax was received back from the High Court and of service of notices upon them and that indicates that the parties do not want in in tion of the dispute and they have give ! dispute which has thereby ceased to exist circumstances, there is no other alternative dispose of the case by a "no dispute" award

In the result, I make a "no dispute \*\*\*
the case.

Seventh industrial Til 13.565

By order of the times
S.C. MUKHERJEL ASE

No. 1864-I.R./IR/10L-149(A)/64 1965.—Whereas under the Government at under the Labour Department, Order No IR/10L-97/62, dated the 6th August 18/10L-97/62.

eremaîter referred to as the said order), nal dispute between Messrs. The Em-The Engineering Establishments menist 1 of the said order and represented by or by the organisations mentioned in he said order on the one hand, and their presented by the Trade Unions mentionill of the said order, on the other, he issues mentioned in the said order, its specified in the Third Schedule to the Disputes Act, 1947 (XIV of 1947), was the Seventh Industrial Tribunal for

reas during the pendency of proceedings said Industrial Tribunal, Shri Bijoy Kr. Aorkman of Messrs. Machine Parts ng Co., 6A Sultan Alam Road, Calcof the Companies involved in the s, made a complaint in writing to the lal Tribunal against the said Company the said Company had dismissed the in concerned in such dispute;

section 33A of the Industrial Disputes (XIV of 1947), the said Industrial as adjudicated upon the said complaint tited its award to the state Government; erefore, in pursuance of the provisions of the Industrial Disputes Act, 1947, the Governor is pleased hereby to a said award as shown in the annexure

#### **ANNEXURE**

ter of a complaint under section 33A, nal Disputes Act, by Shri Bijoy kr. ll, C, o Netaji Mistanna Bhandar, Charu k, 327 Russa Road, South, Calcutta-33, t his employer Company, Machine Parts facturing Co. of 6A Sultan Alam Road, 34-33 (Case No. 94'64, under section

## RE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

hri S K RAY, Judge, Seventh Industrial Tribunal.

mplainant: Shri B. Ash "Advocate. mpany Shri S. B. Chakrabarty, Labour

#### AWARD

an application under section 33A, Industites Act, by Shri Bijoy Kr. Mandal, a of the Company O.P., Machine Parts Inng Co., complaining of his alleged ha fide and vindictive dismissal with effect April 196d, in contravention of the relevant of section 33, Industrial Disputes the pendency of the adjudication problem of another dispute between the Company orkmen, referred to this Tribunal by G.O. I.R., dated 6th August 1962.

mpany appeared and filed its written
After necessary preliminary proceedings

and some adjournments, the case was finally fixed for hearing on 10th June 1965. But, in the meantime on 10th May 1965, both parties and their representatives appeared before the Tribunal and filed a joint petition of compromise setting out therein the terms upon which the whole dispute had been amicably settled and praying for an award in terms of the settlement. The worker himself appeared with his own representative and the representatives wanted that the case might be disposed of at once on the basis of the compromise petition without waiting for the next date fixed for 10th June 1965.

After hearing the representatives of the parties and the concerned workman himself and considering the terms of settlement embodied in the joint petition of compromise, I am satisfied that the whole dispute has been amicably settled between the parties in terms of the joint petition and the terms are quite lawful and fair. Accordingly, the compromise petition should be accepted and the case should be disposed of in terms thereof.

In the result, I make a compromise award in terms of the joint petition of compromise, a copy whereof is made a part of the award as an Annexure.

S. K. RAY, Judge, Seventh Industrial Tribunal. 13-5-65.

#### **ANNEXURE**

## BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/ 10L-97/62, dated 6th August 1962

#### And

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, Shri Bijoy Kumar Mondal, C/o Netaji Mistanna Bhandar, Charu Market, 327 Russa Road, South Calcutta-33 ----Applicant

#### Versus

Machine Parts Manufacturing Co., 6A Sultan Alam Road, Calcutta-33 —Opposite Party.

The humble petition on behalf of the Applicant, abovenamed—

Most respectfully sheweth --

- l. That the matter has been amicably settled between the parties out of court, and the Opposite Party having kindly paid today in cash to the Applicant, the sum of Rs. 130 (rupees one hundred and thirty only) and the Applicant having accepted it in full and final settlement of all his dues and claims, including the claim for reinstatement, the Applicant does not press his complaint.
- 2. That the Applicant has no outstanding claims whatsoever against the Opposite Party and this settles all claims and disputes.

The Applicant humbly prays that your honour would be pleased to make an Award in terms of this petition.

And for this act of kindness, as in duty bound, your petitioner shall ever pray,

For the Company—S. B. Chakrabarty. 10-5-65.

By—Biswanath Ash, Advocate. 10-5-65.

B. K. Mondal.
S. K. RAY,
Judge,
Seventh Industrial Tribunal.
13-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1869-I.R./IR/4L-26/64.—24th May 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 2154-I.R./IR/4L-26 64. dated the 11th June 1964, the industrial dispute between Shri Samarendra Chandra Chandra and Shrimati Labanya Prava Chanda, Owners of Bus No. WBR-1008, Route No. 78, Amarabati, P.O. Sodepur, 24-Parganas, and their workmen represented by Barrackpore Bus Employees' Union, B. T. Road, P.O. Khardah, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal:

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Shri Samarendra Chandra Chanda and Shrimati Labanya Prova Chanda, Owners of Bus No. WBR-1008, Route No. 78, Amrbati, P.O. Sodepore, 24-Parganas, and their workmen represented by Barrackpur Bus Employees's Union, B. T. Raod, P.O. Khardah, 24-Parganas. (Case No. VIII-158 of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BEIGGAL

#### Present:

Slari A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

The Government of West Bengal, Labour Department, by its Order No. 2154-I.R./IR, 41-26/64, dated Calcutta, the 11th June 1964, referred an industrial dispute between Shri Samarendra Chandra Chandra and Shrimati Labanya Prova Chanda, Owners of Rus No. WBR-1008, P.O. Sodepore, and their workmen represented by Barrackpur Bus Employees'

Union for adjudication regarding the in the order of reference.

#### Issua

Whether the termination of service of Salar Chandra Saha is justified? To what releft, it is entitled?

This is a reference under section 10 of the trial Disputes Act. Both parties filed was meet and the case was fixed for heart 1 1965. After the case was opened to came to certain terms of compromise. It at the close of the day a joint petition to duly signed by one of the employers but dra Chandra Chandra and the employers of the Employers and the employers of Shri B. K. Mukherjee as well as by Shri B. K. Mukherjee as well as by Shri B. K. Mukherjee as well as by Shri B. Settlement were embodied. The Union, where the of settlement were embodied. The Union was also present. They confirmed the fact of ment. The reference is accordingly disposed terms of the settlement arrived at been parties. The joint agreement do form and this Award.

Dictated and corrected by me.

A. P BHATTACHARYA, Judge.

A. P. BHATTACHARYA Judge, Second Industral Id 11-5-65

BEFORE THE SECOND INDUSTRUL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

#### Between

Shri Samarendra Chandra Chanda and Su Labanya Prova Chanda, Owners of lis WBR-1008, Route No. 78, Amraba'. P0.1 pore, 24-Parganas.

#### And

Their workmen, represented by Barracken Employees' Union, B. T. Rond, PO La 24-Parganas

#### And

In the matter of West Bengal, Labour Departs
Order No. 2154-I.R./IR/4L-26/64, dated |
June 1964.

The humble joint petition of the partie a

Most respectfully shewith-

That the parties have amicably settled at pute on the following terms.

- (a) That the Barrackpore Bus Employers the and Shri Gopal Chandra Saha, the walk concerned, accept the termination of Saha's employment.
- (b) That the employers will pay to the will (Shri Gopal Chandra Saha) and the man will receive Rs. 750 (seven and fifty) in full and final settlement all his claims and lues settlement the comployers.

the payment will be made in six equal athly instalments of Rs. 125 per month will be paid on or before the last ite of every month from May to October 65

the employer shall pay to Sari S. N. anergee, Advocate for the Union, the oresaid monthly instalments or a valid cept thereof in due time.

It it is further agreed that if the employer til to pay any monthly instalement in due me, i.e., the last date of the month, the lorkman shall be entitled to claim the whole residual amount and the condition by instalement shall be deemed to be non-instant.

curcumstances the parties jointly pray that jour may graciously be pleased to make an terms of the aforesaid terms of sectlement such other or further order or orders as jour may deem fit and proper.

r this act of kindness, the petitioners, as pund, shall ever pray.

rorkmen:

perjee, Advocate for thmen.
4-65.

For the employer: Samarendra Chandra Chanda.

B. K. Mukherji, Advocate for the employers.

1965.

A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 11-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

under the Government of West Bengal, Department, Order No. 1182-I.R./IR/10I-27; d the 18th March 1964, the industrial disween Messrs. National Sheet & Metal Works 36A Sahitya Parishad Street, Calcutta-6, and rkmen represented by National Sheet & laidur Union, 4 Jagadish Nath Ray Lane, 6, regarding the issue mentioned in the said ing a matter specified in the third schedule adustrial Disputes Act, 1947 (XIV of 1947). Tred for adjudication to the Fifth Industrial life.

whereas the said Fifth Industrial Tribunal has id to the State Government its award on the lastrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXNRE**

In the matter of an industrial dispute existing between Messrs. National Sheet & Metal Works (P) Ltd., 36A Sahitya Parisad Street, Calcutta-6, and their workmen represented by National Sheet & Metal Majdur Union, + Jagadish Nath Roy Lane, Calcutta-6. (Case No. 83/64.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present.

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri K. K. Moitra, Vice-President, Assam, West Bengal, Orissa and Bihar Employers' Association

Present for the Union: Shri Parimal Das Gupta, Advocate.

The above industrial dispute was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government Order No. 1182-I.R./IR/10L-27/63, dated the 18th March 1964, for adjudication upon the following issue:

Puja bonus as a term of employment for the years 1960, 1961, 1962 and 1963.

After receipt of the reference usual notices were issued to the parties and they entered appearance and filed their written statements. They also adduced cral evidence at the hearing of the case, and the Company also filed some documents in support of its case.

The case of the Union, as set forth in its written statement, is as follows:

Messrs. National Sheet & Metal Works (P) Ltd., hereinafter referred as the Company, is an engineering concern engaged in the manufacture of tin containers from galvanised and black sheets. It runs a factory for the purpose, and employs about 150 workmen in various capacities in different departments. The Company paid 15 days' wages as Puja bonus to the workmen for the period from 1944 to 1947, and at the rate of one month's wages in each year from 1948 to 1957. Puja bonus was paid since 1944 without any break and irrespective of loss and profit. The Company, however, stopped payment of Puja bonus for the year 1958, and an industrial dispute arose, and in a reference made by the Government an award was made by the learned Judge, Second Industrial Tribunal directing the Company to pay three weeks basic waves as Puja bonus for the year 1958 to all permanent workmen. The Company filed an application under section 226 of the Constitution of India and obtained a rule which was ultimately discharged. The Company thereafter filed an appeal under Letters Patent, but the appeal was also dismissed by a Division Bench of the Houble High. Court. The Company did not pay Puja bonus to the workmen for the year 1959, and a dispute was raised

by the Union. This dispute, along with certain other disputes, was referred to the learned Judge, First Industrial Tribunal, who by his award, dated 7th May 1962, allowed wages for 27 days as Puja bonus to the workmen for the year 1959. The rule obtained by the Company against this award is pending before the Hon'ble High Court. The Union has claimed Puja bonus for the workmen for the years 1960, 1961, 1962 and 1963 at the rate of one month's basic wages, as the Company has capacity to pay this amount as Puja bonus to all permanent workmen.

The Company has filed a written statement in reply to the written statement filed by the Union. The Company denies that Puja bonus is all along been paid to the workmen, and it also denies that any bonus has been paid in any year in which the Company suffered loss. The Company does not, however, deny that bonus was paid to the workmen in the past, but its case is that such bonus was paid out of profit. No bonus was paid to the workmen for the years 1960, 1961, 1962 and 1963 as the Company either suffered loss or did not make sufficient profit in those years. The present financial position of the Company is precarious, and it has not even the capacity to pay retrenchment compensation to the workmen. It is further pleaded that two previous awards relating to the payment of Puja bonus of 1958 and 1959 have got no bearing on the present issue under reference, and the claim of Puja bonus for the years 1960 to 1963 are to be considered on merits, independently of the previous awards. The Company has accordingly prayed that the claim of the Union for Puja bonus for the years 1960 to 1963 should be rejected.

The only question involved in this reference is whether the workmen are entitled to any puja bonus as a condition of service or as customary bonus for the years 1960 to 1963. The Union has claimed Puja bonus for the workmen for these years as a condition of service which, however, has been denied by the Company. The case of the Company is that bonus was paid to the workmen for a number of years prior to 1958, as the Company earned profits in those years. In other words, the case of the Company is that no bonus was paid to the workmen during the Puja as a condition of service, but bonus was paid to them for a number of years as the Company earned profits in those years. It is an admitted fact that the Company paid bonus to the workmen every year for the period from 1947 to 1957 at the rate of one month's basic wages except one year when a lesser amount was paid as bonus. This has been admitted by O. P. W. 1 Gopal Chandra Mallick. one of the Directors of the Company. He has, however, stated that bonus was paid during these years as the Company made profits. No documentary evidence has however been produced by him to show that during all these years the Company made profits, and so bonus was paid to the workmen. P. W. 1, who is a workman of the Company, cannot say if the Company carned profits during the period from 1947 to 1957, but his evidence is that he got bonus in all those years irrespective of profits earned or loss suffered by the Company. It was the duty of the Company to produce the relevant documentary evidence to show that the Company earned profits during the period from 1947 to 1957. It has been urged by the learned

Advocate on behalf of the Company that lies on the Union to prove that the lies on the Onion as a condition of entitled to any relief of and they are not entitled to any relief if the of proof is not discharged. There can it is for the Union to make of proof is not the Union to prove the workman for the which was paid to the workmen for the paid as Pulia bonne. which was paid as Puja bonus as a control to 1957 was paid as Puja bonus as a control service. But in the absence of any domestic service of the Company domestic service. evidence on the side of the Company to a workmen during the period as the Company earned profits the of P.W. I that irrespective of profits cand of P.W. I that interpretate of Prome candle suffered by the Company bonus wis paid workmen from 1947 to 1957 is to be an additional of the sufference additional Apart from the oral evidence adduced by the in this case, the Union has filed two previous relating to Puja bonus for the years 1958 at It has been urged by the learned Advocated of the Company that these two awards at to show that the workmen are entitled to bonus for 1958 and 1959, and these two and have no bearing on the issue in the present This contention is wholly untenable and accepted. This identical question, viz. when workmen are entitled to Puja bonus as and of service was previously raised, and it has been by the learned Judges who made the water the workmen are entitled to get Puja bons i condition of service. The workmen wer at three weeks' basic wages as Puja bonus for the 1958 and 27 days' basic wages for the uri There has been a finality of decision, we let a bonus for 1958 is concerned as the appeal and the Company before the Hon'ble High Court that award was dismissed. That award is back the parties for all time to come, and the Com is precluded from raising the question one that no Puja bonus is payable to the workman condition of service. I accordingly hold the workmen are entitled to get Puja bonus a an tion of service for the years 1960 to 1963, messat of profits earned or loss suffered by the Com during those years.

It now remains to consider the quantum of the which should be paid to the workmen for a years. The evidence of O.P.W. 1 Gopal Cam Mallick, one of the Directors of the Compan that at present the Company is not in a poston pay any bonus for any of the years in dispute I further evidence is that the Company camed and of Rs. 27,000 and odd in 1960, but it suffered in in the years 1961, 1962 and 1963. PW in Kinkar Roy, who is a workman of the Company is not in a position to deny this fact. His endent that he cannot say if the Company suffered in 1961, 1962 and 1963. The Company has profit the audited balance sheets and profit and accounts of the Company for the years 1960 m These have been marked Exts. A to A-3 balance-sheets reflect the true and correct firm position of the Company for those wars and genuineness of these documents cannot be tioned. The balance sheet, Ext. A, which result the year ending 30th June 1960, shows that the pany earned a profit of Rs. 27,191.98 np balance-sheets and profit and loss accounts. England A-2 and A-3, which relate to the years ended June 1961, 30th June 1962, and 30 June 1961, pectively, show that the Company suffered

all those years. There cannot be any dispute that the financial position of the Company is an important and relevant factor which is to be taken into consideration even in case of bonus which is payable as a condition of service, as in the present case. The financial position of the Company is far from satisfactory, and the evidence of O.P.W. I is that the Company cannot effect retrenchment of the workmen as it is not in a position even to pay retrenchment compensation to the workmen. In view of the financial position of the Company, I think that it would be fair and proper to give the workmen their basic wages for 15 days as Puja conus for the year 1960, and one-third of their bisic wages a Puja bonus for the years 1961, 1962 and 1963. The Company is directed to pay as bonus 15 days' wages for 1960, and one-third of the basic wages of the workmen as Puja bonus for the years 1961, 1962 and 1963 respectively within two months from the date of publication of the award in the "Calcutta Gazette".

This is my award.

Dictated and corrected by me.

K P. MUKHERJI, Judge.

K. P. MUKHERJI. Judge, Fifth Industrial Tribunal. 13-5-65.

By order of the Governor, S. C. MUKERJEE, Asst. Secy.

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## Gazette

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THURSDAY, JUNE 17, 1965

**ISAKA 1887** 

PART IC-Awards by Industrial Tribunals and Consumer Price Index

#### **GOVERNMENT OF WEST BENGAL**

#### LABOUR DEPARTMENT

#### **ORDERS**

**Calcutta** 

66-I.R./IR/11L-158/60.-24th May 1965.-under the Government of West Bengal, lepartment, Order No 2876-I.R./IR/11Lla ed the 11th July 1958, the industrial etween the City College, 102/1 Amherst aicutta-9, and one of their workmen Shri an Dwivedi represented by the West ollege Employees' Association, 19 Scott leutta-9, regarding the issue mentioned in Order being a matter specified in the hedule to the Industrial Dispu'es Act, 1947 1947), was referred for adjudication to the abour Court.

mhereas the said Second Labour Cour: has do not to the S ate Government its award on the ustrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV), the Governor is pleased hereby to publish I award as shown in the annexure hereto.

#### **ANNEXURE**

matter of an industrial dispute between the y College, 102/1 Amhers: Street, Calcutta-9, l one of their workmen, Shri Ramnarayan

Dwivedi, represented by the West Bengal College Employees' Association, 19 Scott Lane, Calcu ta-9. (Case No. VIII-C-153/58.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

#### Present:

Shri G. C. CHATTERJEE, Judgy, Second Labour Court, West Bengal

#### Appearances:

For the College: Shri S. C. Sen, Advoca e.

For the Workman: Shri Panchanan Bhattacharjee, President of the Workers Union.

#### AWARD

Is the termination of service of Shii Ramnarayan Dwivedi justified? To wha relief in the way of reinstatement and/or compensation is he entitled?

The Government of West Bengal has directed me to decide the aforesaid issue in connection with an indus rial dispute be ween the City College, Calcu ta, on the one hand and its workman Shri Rannarayan Dwivedi on the other, covered by reference No. 2876-I.R./IR/11L-227/58, dated 11th July 1958.

. . . .

The issue arose in this way. One Shri Ram Narayan Dwivedi happened to be an office assistant of the City College, Calcutta. His services for some reason or other were terminated by the College authorities. According to Shri Ram Narayan Dwivedi the termination was illegal inasmuch as that termination was mala fide and was an outcome of ill-feeling towards him. According to the College authorities, however, the termination was effected in accordance with law and it was nothing mala fide on the part of the authorities. The Company's case therefore is that Shri Ram Narayan Dwivedi is not entitled to any relief whatsoever in the matter of the present reference.

Shri Sen appearing for the College authorities has expressed a great doubt as to whether an educational institution like the City College Calcutta can at all be said to be carrying on any industry and whether for matter of that Shri Ram Narayan Dwivedi, office assistant of the department concerned, can be termed as a workman at all within the meaning of the expression as used in the Industrial Disputes Act. Shri Sen's doubt is not dogmatic. The view expressed by him has impressed me much and I am in entire accord with him in that view of the matter. It is indeed well known in our days that the City College, Calcutta, is a reputedly educational institution. If that be so I do not think that the operation of the provisions of the Industrial Disputes Act can be well extended up to precincts of the College. While indeed tools and machine parts constitute the subject matter of an industrial concern the primary aim of an educational institution is to create man in the strict sense of the term thereby developing the physical, moral and ethical faculties of its students. The former deals with men's equipments the latter straight with the man himself. An educational institution therefore is not and indeed cannot be an industrial concern, the two being qualitatively altogether different in res-pect of their aims and objectives No better clarificaion of the point can possibly be given than in the language of His Lordship Mr. Justice Banerjee which I am tempted to quote below thus:

services rendered by the non-teaching staff such as accountant, librarians, etc., are in the nature of personal service rendered to those who are concerned with education in educational institution. Their association with the educational institution must not be taken to degenerate educational institution into industrial institution and to convert such clerical or menial staff into industrial workmen. Colleges do never carry out industrial activity. A dispute between such a college and its staff does not constitute an industrial dispute". (Vide Vol. I, L.L.J.-1964, p. 326.)

In view of the observations of H's Lordship Mr. Justice Banerjee quo'ed above I must say that a dispute between the instant parties is not and cannot be an industrial dispute and that Shri Ram Narayan Dwivedi's status cannot be conceived to be so low as that of a worker in an industrial concern. Such being the case the instant reference must be condemned as bad in law.

This is my award.

Dictated and corrected by me.

G. C. CHATTERJEE, Judge.

G. C. CHATTERIE Judge, Second Labour Court, May 13-5-65.

By order of the Gray
S. C. MUKHER; E. Art

No 1876-I.R./IR/11L-183/63.-25th Na Whereas under the Government of Way Labour Department, Order No. 819/18 1 521/61, dated the 12th March 1962 he dispute between (1) Messrs. Bengd Factor 1962 he was a support of the Pand Color Factor 196 Ltd., 21 Netaji Subhas Road, Calcu 1: 1 Flour Mills Co. Ltd., 4 Bankshall Street (# (3) Hooghly Flour Mills Co. Ltd., & Banker Calcutta-1, (4) Reform Flour Mills Filld ! Netaji Subhas Road, Calcutta I, and () Lakshmi Flour Mills Ltd., 243 Upper Chine Calcutta-3, on the one part and the represented by the West Bengal Flour Made Congress, 109/Z Ultadanga Main Rea and the All-Bengal Flour Mills Wrokers in Kali Banerjee Lane, Howrah, on the others the issues mentioned in the said or land is specified in the Second and the Third See the Industrial Disputes Act, 1947 (XIV of 1) referred to the Fourth Industrial Tide adjudication.

And whereas during the pendenc of phefore the said Industrial Tribunal Shall Samal, a workman of Messrs. Shree Luss Mills Ltd. made a complaint in writing are 33A of the Industrial Disputes Ac. 1947, to the said Industrial Tribunal as said Company:

And whereas in exercise of the powers by section 33A of the Industrial Disputes (NIV of 1947), the said Industrial I adjudicated upon the said complaint and sits award to the State Government;

Now, therefore, in pursuance of the of section 17 of the Industrial Dispute (XIV of 1947), the Governor is pleased publish the said award as shown in the hereto.

#### ANNEXURE

In the matter of an application under si of the Industrial Disputes Act of 194 Bhagbat Samal, an employee of Mrs Laxmi Flour Mills Ltd., 243 Upper Road, Calcutta-3), against the aforesaid sany, arising out of G.O. No. 819-I.R., dated March 1962. (102/64.)

ORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

BHATTACHARYA, M.A., LL.B., Judge, Fourth Industrial Tribunal

plications have been heard analogouslyder section 33A of the Industrial Disputes d by Shri Bhagbat Samal against his Messrs. Shree Laxmi Flour Mills Ltd. other application is under section 33(2)(b) dustrial Disputes Act filed in case No. 252 by Sree Laxmi Flour Mills Ltd. (hereinafter l'as the Company) against Shri Bhagabat The hearing of the two matters went on for lays and ultimately on 24th March 1965 d was kept reserved. I was given to underwever, that the parties were trying for amitlement and, therefore, I was giving some the parties for an amicable settlemen, if and dictation was kept | ending. Today es have appeared before me and filed joint of compromise stating that the matters n amicably settled between the parties. It submitted before me by both the sides new of the compromise, dated 26th April tween the Company and the All-Bengal lis Workers' Association the parties do not ne application under section 33A and that cation under section 33'2'b) may be dis-in terms of the said compromise. It is not a "no dispute" award may be passed application under section 33A of the | Disputes Act.

that the settlements are voluntary, legal and a and as prayed for by the parties, I pass ate award in the case under section 33A ct. The application under section 33(2)(b) ct is disposed of in terms of the comprosed 26th April 1965. This award shall of the cases.

and corrected by me.

TTACHARYA, Judge.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 14-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

88.-I.R. (IR/11L-200/62.—26th May 1965. under the Government of West Bengal, pepartment, Order No. 1900-I.R., dated the ay 1964, the industrial dispute between Messrs. Shree Biswanath Ayurved Bhawan (Private) Limited. 34 Canal East Road, Calcutta-11, and their workmen represented by Shree Biswanath Ayurved Bhawan Limited Employees' Union, 28/6 Dum Dum Road. Calcutta-2, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Sixth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Dukhomochan Jha and fifteen other workmen of the said Company made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workmen concerned in such industrial dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act. 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint in so far as it related to Shri Dukhomochan Jha and submitted its award to the State Government:

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Priyatosh Bhattacharya and others of Messrs. Shree Biswanath Ayurved Bhawan (P) Ltd. (address I Joy Bhattacharya Lane, Calcutta-3), against the said Company of 34 Canal East Road, Calcutta-11, in connection with G. O. No. 1900-1.R./IR/11L-200/62, dated 19th May 1964. (Case No. 166 of 1964, under section 33A.)

## BEFORF THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. BASU, Bar-at-law, Judge

#### AWARD

The application under section 33A of the Industrial D.sputes Act had been filed on 19th December 1964 by 16 workmen including Dukhomochan Jha regarding the alleged wrongful dismissal on 11th December 1964, by the Company Shri Biswanath Ayurved Bhawan Pvt. Ltd. Instead of separate application under section 33A of the Act, joint application on behalf of the 16 workmen had been filed. The Company had also put in the written statement.

Today (6th May 1965) an application has been filed by Shri Dukhomochan Jha together with an affidavit stating that he had settled the matter with the Company out of Court and had accepted the sum of Rs. 20014 passe from the Company in full and final settlement of all the claims and dues and had given up his claim for reinstatement. It is further stated that he does not wish to proceed with the application under section 33A of the Act, and that a "no-dispute" award may be passed in terms of the

petition. The affidavit was sworn on 30th April 1965 before a Presidency Magistrate, Calcutta. In the affidavit it was clearly stated that he had accepted the order of dismissal of the Company, dated 11th December 1964, and he had received the sum of Rs. 200.14 paise in full and final settlement of all the claims and had given up his claim for reinstatement in the service of the Company. It is also said that he does not wish to proceed against the Company in respect of the application under section 33A of the Act.

I have considered the terms of the compromise and the circumstances. It appears to me that the terms of compromise are bona fide, legal and valid and should be given effect to. I therefore pass a "no dispute" award so far the workman Dukhomochan Jha is concerened. This is my award.

Dictated and corrected by me.

P. BASU, Judge. .

P. BASU, 1
Judge, Sixth Industrial Tribunal.
6-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1897-I.R./IR/10L-233/63.—27th May 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1806-I.R./IR/10L-233/63, dated the 12th May 1964, the industrial dispute between Messrs. The Bengal Electric Lamp Works Ltd., 137 P. G. H. Shah Road, Calcutta-32, and their workmen represented by the Bengal Lamp Sramik Panchayat, 4 Prince Baktiar Saha Road, Calcutta-33, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947). the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs. The Bengal Electric Lamp Works Ltd., 137 P. G. H. Shah Road, Calcutta-32, and their

workmen represented by the Reg Sramik Punchayat, 4 Prince Baktar 5 Calcutta-33. (Case No. VIII-132 of 1

BEFORE THE SECOND INDUSTING TRIBUNAL, WEST BENGAL

#### Present:

Shri AMBICA PADA BHATTACHAI Judge, Second Industrial Tribuna

By Order No. 1806-1.R./IR 10L-2316 Calcutta, the 12th May 1964, referred an dispute between Messrs. The Bengal Elect Works Ltd., 137 P. G. H. Shah Road and their workmen represented by the Base Sramik Panchayat, for adjudication regulating issue mentioned in the order of reference

#### Teene

Whether the dismissal of Shri Kalipada justified? What relief, if any, is he entitled

#### AWARD

This is a reference under section 10 of a trial Disputes Act in which both partie, and filed written statements. The case was hearing today, i.e., 21st May 1965. The base petition stating that there was no dispute the parties. A "no dispute" award was made.

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.

AMBICA PADA BHAITAG

Judge, Second Industrial I 21-5-65

By order of the Gove S. C. MUKHERJEE, AND

No. 1898-I.R./IR/8L-7(A)/64.—27th May Whereas under the Government of Weel Labour Department, Order No. 4440/R1 (A)/64, dated the 23rd September 1964, the midispute between Messrs. Bengal Fine Spain Weaving Mills Ltd. [Managing Agents B C. & Bros. (P) Ltd., Head Office at 7 B. what Calcutta-12]. Haran Ch. Banerjee Road Identified Hooghly, and their workmen represented Bengal Fine Spinning & Weaving Mills End Union, Haran Ch. Banerjee Road, Konnaga, Union, Haran Ch. Banerjee Road, Kon

reas the said Second Industrial Tribunal of to the State Government its award on justral dispute;

refore, in pursuance of the provisions of the Industrial Disputes Act, 1947 (XIV ne Governor is pleased hereby to publish and as shown in the annexure hereto.

#### ANNEXURE

Bengal Fine Spinning & Weaving Mills danaging Agents: B. C. Nawn & Bros. Id., Head Office at 7 Bowbazar Street, a-12]. Haran Ch. Banerjee Road, Kon-Hooghly, and their workmen represented Bengal Fine Spinning & Weaving Mills lees' Union, Haran Ch. Banerjee Road, ar. district Hooghly. (Case No. VIII-1904.)

RE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

MBICA PADA BHATTACHARYA, dge. Second Industrial Tribunal.

r No 4440-1.R./IR/8L-7(A)/64, dated is 23rd September 1964, Government of d. Labour Department, referred an industic between Messrs. Bengal Fine Spinning Mills Ltd. and their workmen representation of the Spinning & Weaving Mills Union for adjudication regarding the contained in the order of reference.

#### Issue

hsmissal of Shri Dibakar Swai justified? To if if any, is he entitled?

a reference under section 10 of the Indusletes Act. The reference was received on the 1964 and after receiving notice both itered appearance and filed their respective atements. After a few adjournment it was eard on 28th April 1965. Both parties both oral and documentary evidence in of their respective cases and addressed thereon

nion in their written statement pleaded that Swai was a worker in the Spinning Departigually but subsequently employed in the Department to operate the tyre cord loom. Not given the wages of a weaver under the extile award. He demanded the same and and infuriated the Company. The Company I him by bringing false charge against him. Besheet was replied to. A date of enquiry I but the workman came to understand that it was held on that day. The workman the management complaining about the mally on 23rd May 1963 the workman was the a letter of dismissal. That dismissal is a not justified. It is not a bone fide the Company but it was a step taken for glabour.

The Company filed a written statement answering to that of the Union. It is denied by the Company that the workman had been victimised in consequence of a demand of wages of a weaver. No such wage is payable to Dibakar as he was not a weaver, properly skilled. On his own seeking Dibakar was transferred from the Spinning Department to the weaving. It is a fact that Dibakar was operating the type cord loom. His production became low. This low production was owing to deliberate slowing down of work by the workman. That was the subject of charge-sheet. The charge-sheet was issued to him on 16th May 1963. The workman replied to the same and 20th May 1963 was fixed as the date of enquiry. Shri lyer, the Manager, was the enquiring officer. He held the enquiry on 20th May 1963 and according to the management the enquiry was attended by Dibakar Swai. The enquiry was fair and the enquiring officer being the Manager was the dismissing authority and as such he made the order of dismissal on 23rd May 1963 and it was communicated to the workman on that very day. The dismissal of the workman was accordingly justified.

Appearances of the parties are as follows:
For the Company. Shri B. Sarkar, Advocate.
For the Union: Shri Patit Paban Pathak.

#### Decision

Admittedly Dibakar Swai was originally working in the Spinning Department of the Mill. His evidence is that he served the Company for seven or eight years. Exhibit A is the petition of Dibakar asking for a transfer to the Weaving Department. He was permitted to work as a weaver as will appear from the endorsement upon the petition Exhibit A. That endorsement will show that Dibakar was not paid the wages of a weaver under the Cotton Textile award He began to draw his original wages and the daily wage according to Dibakar was Rs. 3.25 P. As a weaver he was claiming higher wage, in terms of the Cotton Textile award. Such demand was made by him in writing as will appear from the letter Exhibit I to the Manager. In that letter he complains that he was working as a weaver for about a year but the remuneration that was paid to him was for that of a helper. He demanded weaver's pay and the assistance of a helper to cope with the work. There is alternative prayer for retransfer to the Spinning Department. This is the content of the letter Exhibit 1. The endorsement upon this letter will show that he was not a weaver of automatic loom. He was working a tyre cord loom. He was therefore not entitled to claim the weaver's rate. This is the endorsement, dated 12th May 1963. Thereafter comes the charge-sheet Exhibit 2, on 16th May 1963, i.e., within four days of the demand. The charge-sheet Exhibit 2 will show that the charge against Dibakar was that his production on the tyre cord loom had been very low due to deliberate low efficiency. habitual negligence, neglect of work which are instances of misconduct under the Standwhich are instances of misconduct under the Standing Orders. This is the charge-sheet. Dibakar duly received it. He also gave a reply thereto on 18th May 1963. The reply is Exhibit 3. The purport of his reply is that he was a weaver without a helper and the automatic functioning of the machine was wanting. So the production could not be improved. To increase production automatic machine should be restored and a helper should be given to the weaver.

The worker accordingly prayed for those two concessions. The cause of low production thus according to the workman was that automatic functioning of the machine was stopped and the weaver was without any helper. Then comes an enquiry held on 20th May 1963, i.e., within two days of the reply. The enquiry was held by Shri Iyer, the Manager. The proceedings of enquiry is Exhibit G. The who was the enquiring officer, was not examined before the Tribunal. The proceeding was written by Shri Debendra Bijoy Roy, O.P.W.3, the then Labour Officer of the Company. He came to prove the proceedings of enquiry. His evidence is that the proceeding was recorded to the dictation of the Mill Manager. This proceeding of enquiry is challenged by the Union on two fold grounds. The first contention is that there was no enquiry and the entire proceeding is fabricated. Secondly the proceeding as recorded was unfair and opposed to the principles of natural justice. As to the Union's contention that the proceeding was recorded falsely in absence of Dibakar, there is some force in it. The workman wrote a letter to the management on 25th of May 1963, i.e., within five days of the date of enquiry stating that on 20th May 1963 he was called at the Labour Office but no enquiry was held and he was told that no enquiry would be held on that day. This is the complaint. If the enquiry was held in presence of the workman, the proceeding would have been signed by the workman. Instead of the signature of the workman, it is noted that the workman refused to sign. I am inclined to accept this record in the absence of the evidence of Shri Iyer. If the workman had actually appeared at the enquiry, there is no earthly reason why he should refuse to sign the proceeding. I will now turn to the record itself which bears testimony of the fact that the enquiry was unfair. The proceedings starts with cross-examination of Dibakar Swai. It is surprising that Dibakar in his statement admits all his faults though in the written reply he denied the same. On all relevant points Dibakar was questioned and he gave answers adverse to himself, which is contrary to the written reply. This is a clear indication of the fact that the statement of Dibakar was fabricated. It cannot be expected that he would admit his guilt in toto though he submitted written statement pleading not guilty to the charge. After a thorough crossexamination of Dibakar the enquiring officer examined Shri H. K. Chaudhury, Weaving Master. It is surprising that at the close of the statement of this witness there is no record at all to show that the workman was asked to cross-examine this wit-The workman should know that he has a ness. right to cross-examine and when the statement of witness is taken down, it is the duty of the enquiring officer to ask the workman whether he would cross-examine the witness and if he wants to do so he should be allowed opportunities of cross-examining the said witness. There is nothing in record to show that the enquiring officer gave any such opportunity. Last witness was Jogesh Sarkar, Head Jobber. At the close of his evidence the workman was not given any opportunity to cross-examine that witness. same comment would apply in the case of Jogesh Sarkar as well. These are clear indications to show that the enquiring officer did not give the workman proper opportunities of defending himself at the The procedure he adopted was extremely enquiry. unfair and the conduct of the enquiry was not only perfunctory but opposed to the principles

of natural justice and it gives rise to a cion that it was entirely fabricated the dismissal is noted in a corner of the partial statement of Dibakar was taken. In a text enquiring officer concluded that from the of the accused and the witnesses he has a that Dibakar was deliberately slowing to that Dibakar was deliberately slowing to that Dibakar was deliberately slowing to that Dibakar was deliberately slowing to that Dibakar was deliberately slowing to that Dibakar was deliberately slowing to the Accordingly he was discharged. This is a Accordingly he was discharged. This is not the per finding at all and the finding is not in the record of proceedings, I cannot the proceedings of enquiry.

Even assuming that there is no fair the enquiry at all, it is open to the management the charge by producing proper evidence of Tribunal. The management in fact was of the informities of the departmental con they brought witnesses before the Inbust accordingly have to decide whether the proved by proper evidence before me. The has already been set forth. The evidence is that of the Weaving Master Shri H KO His verbal testimony is that Dibakar was in the type cord loom and the production up to the standard. He does not say that normal standard of production. He waste that 500 yards per day would be the mutan duction. I am unable to accept the option Choudhury unless it is supported by proprial Production is a matter of record and conden have to be drawn from the production repair The learned representative for the Company before me in the course of argument that it only one tyre cord loom in the mill and trun by Dibakar. If there was only one k question of comparison of similar work d other weaver does not at all arise Dibate production in the previous period will have taken into consideration. The charge sheet of mention any particulars of production. In mentioned that production was deliberate was deliberated What is the normal production is not stated had been the production of Dibakar in the period is not stated. What was the pend production is not also to be found The c that respect should be considered vague I accept the charge-sheet as it is, the ma must prove what is the normal production is expected to give and what had been be tion at a particular period. A chart was his me Exhibit J. This is an extract taken f production book. I scrutinised the product myself. The chart Exhibit J is canvassed as a picture of low production for the per 5th December 1962 to 18th May 1963 h ficant to note that during this period the 4 duction had been at varying rates. The mi find is 250 and the minimum is 60. It every day. With regard to the previous paragraphs of the previous paragraphs. gather from the book that the productor varying from 110 to 300 in November October, it was 250 and 200 on some 4 September, it varied from 50 to 300 la varied from 100 to 350. I fail to appres was the normal daily production. There normal production rate which could be to where. I cannot also appreciate how the furing the period December 1962 to May

nicularly low. The production is always om day to day and this is a clear pointer et that production depends upon various id the supply of raw materials is probably the major factors. Had it been the case kar was giving a daily production uniform. falle of 400 yards for months together and e found deliberate slowing down of pro-lat is not the picture to be found. The uvocate for the management wants me to Exhibit B to show that Dibakar undertook production of 500 yards per day. Underme thing and actual production is another 15 quite obvious that Exhibit B was a written in English signed by Dibakar and n the interest of management to steep up n to obtain such an undertaking. Dibakar he would try his level best to raise the pro-This undertaking to steep up production accepted as laying down the "norm" of fuction, on the anvil of which product on r is to be judged. On the evidence before that the concluded that there is a normal of then and Dibakar's performance at the I'w" than the said standard. Besides the Maser, the Head Jobber was examined, dence does not improve the case of the ent. The fluctuation in production is by Dibakar by saying that the automatic. ng of the machine was stopped. This is a nitted by Weaving Master himself. Dibakar ng of the machine was stopped. explained that supply of raw material was factor Though this is denied by the Weav-ister. I cannot accept his testimony in the of any record showing uniform supply of reals Since the daily fluctuation is enorthere must be several factors which would c towards the production besides human nce of the labourer.

on the evidence on record I am unable to the finding that Dibakar was guilty of deliw production. Deliberate low production is the a misconduct under the Standing Orders in the Cotton Textile Award. It can be clause XIX. In the instant case the partirovision of the Standing Orders cannot be as there is no deliberate slowing down of in proved to the satisfaction of the Tribunal. accordingly that

clusion it is argued by the learned Advocate i of the Company that since the tyre cord id been stopped by the Company, no rest should be ordered by the Tribunal. It hat tyre cord loom had been stopped but ning department is working and Dibakar nally employed in the Spinning Department. In the Weaving Department of the can be employed easily in the Spinning in the

circumstances the worker is entitled to reit with back wages. If he cannot be
in the tyre cord loom in the Weaving
it, he is entitled to be reinstated in the
Department with continuity of service and
hvileges available to such worker. This is
rd.

Taken at my dictation and corrected by me.

AMBICA PADA BHATTACHARYA.
Judge, Second Industrial Tribunal.
21-5-65.

A. P. BHATTACHARYA. Judge.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No 1867 I.R. IR/IIL-287/63.—24th May 1965.—Whereas under the Government of West Bengal, Labour D. partment, Order No. 3540-I.R./IR/IIL-287/63. daied the 23rd August 1963, the industrial dispute between Messis Macfarlane & Co. Ltd., 18 Radhanata Choudhury Road, Calcutta-15 (Registered Office at 14 Radhabazar Lane, Calcutta-1), and their workmen represented by Macfarlane Company Workers' Union, 26,8 Dam Dum Road, Calcutta-1, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said ('dustrial dispute,'

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto,

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs Macfarlane & Co. Ltd., 18 Radhanath Cheadhury Road, Calcutta-15 (Registered Office at 14 Radhabazai Lane, Calcutta-1), and their working represented by Macfarlane Company Workers' Union, 26/8 Dum Dum Road, Calcutta-2 (Case No. VIII-176/63)

## BEFORE THE THIRD INDUSTRIAL IRIBUNAL, WEST BENGAL

#### Present:

Shri J N MANDAL, Judge, Third Industrial Tribunal.

For the Union. Shri Panchanan Bhattacharji, President, with Shri Gour Mohan Ghorai, Secretary.

For the Company: Shri P. P. Ginwa'a, Counsel, with Shri N. Khaitan, Advocate, instructed by Shri N. C. Shah, Advocate of Messrs. Khaitan & Co., Solicitors.

#### AWARD

By Order No. 3540-J.R./IR/11L-287/63, dated the 23rd August 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial

dispute between Messrs. Macfarlane & Co. Ltd., 18 Radhanath Choudhury Road, Calcutta-15 (Registered Office at 14 Radhabazar Lane, Calcutta-1), and their workmen represented by Macfarlane Company Workers' Union, 26/8 Dum Dum Road. Calcutta-2, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

#### Issue

Dearness allowance for all categories of workmen.

This is a reference under section 10 of the Industrial Disputes Act made by the Labour Department of the Government of West Bengal for adjudication of an industrial dispute existing between Messrs. Macfarlane & Co. Ltd., 18 Radhanath Choudhury Road, Calcutta-15 (hereinafter referred to as the Company), and their workmen represented by Macfarlane Company Workers' Union, 26/8 Dum Dum Road, Calcutta-2 (hereinafter referred to as the Union).

As usual immediately after receipt of the reference, notices were given to the parties who appeared and filed their respective written statements. At the early stage of the case the parties strenuously fought over some preliminary points which were heard and decided and the case was then taken upon merits. Several witnesses were examined and documents exhibited on the side of the Union. At this stage compromise was arrived at and both parties filed a joint petition of compromise before this Tribunal on 13th May 1965, and annexed thereto a memorandum of settlement arrived at and signed by the representatives of the parties on 10th of May 1965.

The only point at issue was: Dearness Allowance for all categories of workmen.

I have persued and considered the terms of settlement. They appear to be fair and reasonable. So, I accept the terms and make an award on compromise in terms of the memorandum of settlement which do form part of the compromise award as annexure thereto.

Before I conclude, I must congratulate the parties and their learned representatives who are responsible for the happy termination of the dispute that cropped up between them. It not only helps their common cause but also serves well the greater interest of the nation.

Dictated and corrected by me.

J. N. MANDAL, Judge.

> JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 14-5-65.

### ANNEXURE "A"

Memorandum of settlement arrived at 1 May 1965 between Messrs. Madate Ltd., 18 Radhanath Choudhur Calcutta-15, and their workmen represent:

Present:

Representing Macfarlane & Co Lid.-5
Lakhotia and Shri B. P. Mukherjee

Representing workmen.—Shri Panchana charya, President of the Union, shri U. P. Bhattacharjee, Vice-President of the Union, and Shri B. Chakrabort, American charge of the Union.

Whereas an industrial dispute is perfer cation before the Third Industrial Tribunal West Bengal, between the parties herein a to dearness allowance for all categories of and whereas the parties to the said disput during the pendency of the said industry have come to an amicable settlement on the

- 1. That the Company and the Units of all the workmen hereby ages into a short-term agreement for a five years with retrospective effect April 1965.
- 2. This agreement shall be binding to parties for the said period of her no dispute with regard to deames; will be raised by the Union or tenure of this agreement
- 3. That the Company and the Union of all the workmen hereby ager increase in the existing dearness as per the schedule to this at annexed hereto will be payable to permanent workmen whose has does not exceed Rs. 250 per memb
- 4. That a joint petition signed by a parties will be filed before the Thir trial Tribunal enclosing therewith a this agreement and requesting that an award be made in terms agreement.
- 5. That the Union on behalf of all the hereby assures the management of men's full and willing cooperator round increase in production and ment in productivity and efficiency

Signature representing employers:
J. R. Lakhotia.
B. P. Mukherjee.

Signature represed workmen Panchanan Bhat charya. Gour Mohan G Biresh Ch Chal U. P. Bhattachat

Dated Calcutta, the 10th day of May 1965

Witness:
Gajen Navak.
Sd. (Illegible).

J. N. MANDA Judge, Third Industrial T 145-65. p the Agreement, dated 10th May 1965.

n Messrs. Macfarlane & Co. Ltd., 18
nath Chowdhury Road, and their workrepresented by Macfarlane Co. Workers'
in connection with dearness allowance.

1965-66 1966-67 1967-68 1968-69 1989 70

Rs. Rs. Rs. Rs. Rs. Rs.

2019 43 00 46-00 49-00 51-00 51-00

250 80 00 88 00 94 00 98 00 98 00 40 00 44 00 47 00 49 00 49 90

20.00

22.00

ents financial year commencing from 1st year. The above amounts are inclusive ing dearness allowance.

23 50

24 - 50

presenting
anv.

khotia.

kherji.

Gour Mohan Ghorai,
Biresh Ch. Chakravartv.

J. N. MANDAL,
Judge, Third Industrial Tribunal,

U. P. Bhattacharii.

14-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

63-IR IR/11L-62 64.--24th May 1965. under the Government of West Bengal, Department, Order No. 1682-1.R. IR/ 2. dated the 30th April 1964, the dispute between Messrs. lardine 1 Ltd., 4 Clive Row, Calcutta-1, and their of the Luralda Godown represented by e Henderson Godown Workers' Union, apriva Park Road, Calcutta-26, regarding mentioned in the said order, being a recified in the third schedule to the Disputes Act, 1947 (XIV of 1947), was r adjudication to the Third Industrial

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNEXURE

In the matter of an industrial dispute between Messrs. Jardine Henderson Ltd., 4 Clive Row, Calcutta-1, and their workmen of the Luralda Godown represented by the Jardine Henderson Godown Workers' Union, 21G Deshapriya Park Road, Calcutta-26. (Case No. VIII-119/64.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

#### **AWARD**

By Order No. 1682-LR. IR/11L-321/62, dated the 30th April 1964, the Government of Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Henderson Ltd., 4 Clive Row, Calcutta-1, and their workmen of the Luralda Godown represented by the Jardine Henderson Godown Workers' Union, 21G Deshapriya Park Road, Calcutta-26, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-I R./IR/3A-2 57, dated the 11th March 1957, for adjudication.

#### Issue

Bonus for 1961-62 and 1962-63.

This is a reference under section 10 of the Industrial Disputes Act, received from the Government of West Bengal, in their Labour Department, for adjudication of an industrial dispute existing between Messrs. Jardine Henderson Ltd., 4 Clive Row, Calcutta-1 (hereinafter be referred to as the Company), and their workmen of the Luralda Godown represented by the Jardine Henderson Godown Workers' Union, 21G Dashapriya Park Road, Calcutta-26 (hereinafter be referred to as the Union).

The dispute relates to payment of bonus for 1961-62 and 1962-63.

Both parties appeared in pursuance of notices issued by this Tribunal. They presented their respective cases in their written statements. They also filed before this Tribunal their calculations of available surplus and the Company has further placed the balance-sheets of the relevant years.
The case was ready for hearing when both parties expressed their eagerness to settle up the dispute amicably. Parties were given an opportunity to do so, and they successfully settled all the existing dis-putes including the dispute under reference and incorporated the terms thereof in the memorandum of settlement signed by the representatives of the parties on 4th May 1965. Both parties have also filed a joint petition with a prayer for disposal of the present reference in terms of the said memorandum of settlement. I have considered the terms of settlement contained in item No. 3 of the memorandum of settlement which is relevant for the purpose of the present reference. As I have already said the parties have also settled some other outstanding dispute, which is left out of consideration being extraneous to the present reference. I have considered the terms of settlement in respect to the dispute under reference which terms are found to be fair and reasonable. So, I accept the terms and make an award on compromise in terms of the memorandum of settlement which do form part of the compromise award as annexure thereto. The joint petition filed on 14th May 1965 is also made an annexure to the award.

Dictated and corrected by me.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal 17-5-65.

#### **ANNEXURE**

## BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of the industrial disputes
And

In the matter of Order No. 1682-I.R./IR/11L-321' 62, dated 30th April 1964, of the Department of Labour, Government of West Bengal

And In the matter of Industrial Dispute Between

Jardine Henderson Limited

Their workmen of the Luralda Godown represented by Jardine Henderson Godown Workers' Union.

The Company, Jardine Henderson Limited, and their workmen of Luralda Godown represented by Jardine Henderson Godown Workers' Union jointly submit as follows:

1. That the parties have come to an amicable settlement of the dispute as per the terms of the Memorandum of Settlement, dated 4th May 1965, annexed hereto.

2. That in view of the settlement reached between the parties as aforesaid, the have no dispute outstanding over the referred to this Tribunal for adjudication

In these circumstances the parties practice of the Memorandum ment annexed hereto.

Dated this the 13th day of May 1965 Signatures of parties

For Jardine Henderson
Limited:
S. R. Zachariah,
Chief Executive, Personnel,
Jardine Henderson Ltd.

For Jardine F Godown W Union Sudhansu k Secreta

J. N. MANDAL, Judge, Third Industrial Tribunal 17-5-65.

#### MEMORANDUM OF SETTLEMP

Name of the parties: Jardine Henderst (Agency Department), 4 Clive Row, Caket the workmen employed at its Luralds Hide Road, Calcutta, represented through Henderson Godown Workers' Union. 216 priya Park Road, Calcutta-26.

Representing employers: (1) Mr. S R 2 (2) Mr. D. A. Neame, (3) Mr. B. P. Srivist Representing workmen: (1) Shri S Chanda, (2) Shri Sanatan Navak, (3) Sm. Chandra Boral—Jardine Henderson Workers' Union.

Short recital of the case: The Union I demand for an increase in the salary of the employed at the godown on the ground I salary had not been revised since 1953 in the rise in prices over the years. They a demand for bonus for the years 1959-61, 1961-62, 1962-63, 1963-64 in respect.

As a result of a number of bipartite behalf between the representatives of thand the Union, the aforesaid dispute a amicably settled as follows:

(1) The daily rate of wages will be rett

Existing Revised rates per day.

Basic D'A. Totul Basic D A Total

(2) The increase in wages will be effects lst December 1964.

Company has, as a special case, agreed offer and the workmen have agreed to upt bonus in the following manner:

1859.60 @ 1 month's basic pay.

1960-61 @ 1 month's basic pay.

1961-62 @ 11 months' basic pay.

1962-63 (d. 2 months' basic pay.

1963-64 at 2 months' basic pay.

workmen assure the Management that a will ensure that cordial industrial interactions are always maintained and that rithermore they undertake to perform all the interested to them as in the past, they turther agree to settle their iterences, if any, amicably, with the anagement directly, without resorting to a strike or stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of stoppage of work but by the strike of strike of stoppage of work but by the strike of stoppage of work by the strike of stoppage of work by the strike of stoppage of

agreement will remain in force up to to December 1963.

on their agreed that a copy of this agreement will be submitted before the Third instral Tribunal, West Bengal, with a mest that Reference No. 4137-LR. 1R/1-2(F)/62, dated 9th September 1964, atmg to basic wages and dearness wance and Reference No. 1682-LR./1!L-321/62, dated 30th April 1964, atmg to bonus for the years 1961-62 and \$263 may be disposed of in terms of sugreement.

futies further agree that this settlent disposes of all their disputes and/or ferences and that there is no dispute nding at present between the Managent and the workmen.

urther agreed that payment of wages as maked by the workmen will henceforth made monthly instead of weekly (other has remaining the same).

Signature of parties

representatives:

achariah. seame. rivastava.

Workmen's representatives:

- 1. Sudhansu Chanda.
- 2. Sanatan Nayak.
- 3. Dhruba Ch. Boral.

Witnesses: lilegible. A K Rao.

4-5-65. J. N. MANDAL,

Judge, Third Industrial Tribunal. 17-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1919-I.R./I.R./SL-11/64.—28th May 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1809-I.R./ 1R/8L-11/64, dated the 12th May 1964, the industrial dispute between Messrs. Bengal Luxmi Cotton Mills. Ltd., P.O. Mahesh, Hooghly, and their workmen represented by Serampore Subdivisional Cotton Textile Workers' Union, Mahesh Congress Office, G. T. Road, Rishra, Hooghly, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute:

Now, therefore, in pursuance of the pro isions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### **ANNEXURE**

In the matter of an industrial dispute between Messrs.

Bengal Luxmi Cotton Mills Ltd., P.O. Mahesh
Hooghly, and their workmen represented by Serampore Subdivisional Cotton Textile Workers' Union,
Mahesh Congress Office, G. T. Road, Rishra,
Hooghly. (Case No. VIII/135 of 1964).

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL.

#### Present :

Shri AMBICA PADA BHATTACHARYA, Judge. Second Industrial Tribunal.

By Order No. 1809-IR/IR/8L-11/04, dated the 12th May 1964, Government of West Bengal, Labour Department, referred an industrial dispute between Messrs. Bengal Luxmi Cotton Mills Ltd, Hooghly, and their workmen represented by Scrampore Subdivisional Cotton Textile Workers' Union for adjudication regarding the issues mentioned in the order of reference.

#### Issues

- (1) Whether the dismissal of Shri Ramdarash Singh (Durwan) is justified? What relief, if any, is he entitled to?
- (2) Whether the resignation of Shri Chittu Muchi was voluntary and, therefore, bona fide, or was forcibly taken from him by the management? What relief, if any, is he entitled to?

This is a reference under section 10 of the Industrial Disputes Act. The Union named in the order of reference as representing the workman is Scrampore Subdivisional Cotton Textile Workers' Union. The case of the Union is that one Ramdarash Singh was a durwan working in the mill for a pietty long time. He was charge-sheeted on 19th May 1963 on a false ground of sleeping during duty hours. He replied to the charge-sheet denying the charge. The workman demanded representation of himself by another co-workman by his letter, dated 31st May 1963. His prayer for representation by a co-workman was not responded to.

The workman went on leave from 3rd June 1963 and could not appear at the enquiry and applied for time. The enquiry was held in the absence of the workman without giving him proper opportunities of representing himself at the same. The enquiry is unfair and opposed to the principles of natural justice. The complainant against Ramdarash was Nand Singh who is Assistant Jamadar. He invited Ramdarash on 23 April 1963 to drink toddy with him at a liquor, shop, but he refused to keep his request. Out of grudge Nand Singh made a false complaint against Ramdarash Singh. After enquiry which was held ex parte Ramdarash was dismissed form service by a letter, dated 19th July 1963. The order of dismissal is illegal and unjustified. This is the Union's case with regard to Ramdarash.

As regards Chittu Muchi the case of the Union is that he was made to give thumb impression to a blank piece of paper on 30th June 1963. Chittu did not know the contents of the document. It is a forged letter of resignation. Chittu in fact rever intended to resign nor resigned from service. He was working as a Muchi in the Company for the last 11 years. He was refused employment without any charge-sheet. The allegation of theft of four laces on 30th June 1963 is false. The Union challenges that the resignation of Chittu Muchi was not voluntary or bona fide. It was forcibly taken from him by the management.

#### Decision

Before I take up the two issues framed in the order of reference 1 should dispose of the preliminary objection raised by the Company. The Company challenges the order of reference as without jurisdiction in view of the fact that this is not an industrial dispute within the meaning of section 2(k) of the Industrial Disputes inasmuch as the Union named in the order of reference, namely, Scrampore Subdivisional Cotton Textile Workers' Union cannot convert the individual dispute of the two workmen Ramdarash Singh and Chittu Muchi into an industrial dispute. The competency of the Union to convert the dispute into an industrial dispute is challenged by the Company. The first and foremost question which falls to be decided is whether it is an industrial dispute or not. A dispute which can be raised in an order of reference must be an industrial dispute within the definition of section 2(k) of the Industrial Disputes Act. Notwithstanding that the language of section 2(k) is wide enough to cover a dispute between an employer and single empolyee, the scheme of the Industrial Disputes Act does appear to contemplate that the machinery provided therein should be set in motion to settle only disputes which involve the rights of workman as a class and that the disputestouching the individual right of a workman was not intended to be the subject of adjudication under the Act, when the same had not been taken up by the Union or a number of workmen. This had been the established principle all along. One of the earliest case reported on this point is 1957, L. L. J. Volume I page 27 (S. P. Transport Service Ltd. versus Raghunath Gopal). The established principle accordingly is that a dispute between an employer and a single employee cannot persue be an industrial dispute within the meaning of section 2(k) of the Industrial Disputes Act but it might become one if it is taken up by a Union or a number of workmen. In the present case it is taken

up by Serampore Subdivisional Cotton Textile Union and the Secretary of the Union Rate before this Tribunal. He is PW 3 Nn Majumdar. His evidence disclosed the facts. It is a Union of Cotton Texts try, as a whole within the subdivision of North the employer is Messrs. Bengal Luxini (on Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton Textile unit within the subdivision of North Ltd., which is a Cotton subdivision. The Union therefore is a Union Industry concernd, namely, Cotton Textile of a particular area. It transpires from the ex-Shri Majumdar that 400 workers of Beiga Cotton Mills are members of this particular This is borne out and corroborated by the re membership and the register of subscripts Ext. 1. In the year 1963-64 the dramembership is 400 so far as the workers of the cular unit is concerned. The Tribunal will decide whether there had been an industrial before the reference was made It is not that industrial dispute should arise immedia dismissal of a workman. But dismissal of a dual workman may assume the character of a dispute when it is espoused or supported i workmen of the industry. Before the refere made on 12th May 1964 this particular Union strength of membership of 400 workers said Union is supporting the case of the workmen. It is not suggested to Shri Manucross-examination that those 400 worker or tantial number out of them are not supporting of Ramdarash Singh or Chittu Muchi. It is dence of Ramdarash that he is a number of the It is also the evidence of Chittu Much that member of this Union. On the side of the ( it is alleged that Bengal Luxmi Cotton Textile Congress is a Union confined to workers of the Mills only. In support of this contention 0 Shri Nilratan Bhattacharjee, Secretary of the was examined. He has also filed the ner return Ext. B which shows that the strength of a ship of that Union is 2,203. Even accepting the mony of O.P.W. 1 Shri Nilratan Bhattach can safely be concluded on the evidence of Shri dar that Serampore Subdivisional Cotton Union is also a Union which has on its rolls ! ship of substantial number of workmen of Luxmi Cotton Mills Ltd. When that In championed the cause of the dismissed works invididual dispute in respect of the said would assume the character of industrial disp that view of the matter I hold that is is an ii dispute and the objection on behalf of the C is untenable.

Appearances of the parties are as follows

For the Company: Shri S. C. Sen. A assisted by Shri Rabin Majumdar, A

For the Union. Shri Nikhil Roy Adv

I will take up issue No. 1 on ments It the case of Ramdarash Singh. Ramdarash durwan working in the Company and 19 19th May 1963 he was found sleeping at 12 in the night by the Assistant Jamadar Nard That was a charge against him. He was serven charge-sheet on that very day. The charge-

A(2), dated 19th May 1963. Ramdarask side from that date. The charge-sheet

May 1963 at about 12-30 a.m. he was found in Nand Singh and later by Shri Harikesh and Shri Joy Bahadur sleeping in course is at Jetty during working hours.

men gave a reply thereto on 22nd May 1963.

Est A(4). In that reply Ramdarash dison that Nand Singh invited him to drink company on 23rd April 1963. Over that quarel. The same thing was repeated on and to the incident of 19th. He denied the bening. Thereafter the company issued m on 28th of May 1963 Ext. A(5) wherein sted to him that a written enquiry would ad the date was also notified to him as 2nd To this the worker gave a reply on 31st Ext A(6). The worker among other things at the case should be heard in presence of the whose name would be disclosed to the managehearing from the management. This was prayers made in that letter. There was a net namely, that the worknan who was ader suspension had applied for leave on 1963 for the period 3rd June 1963 to 3rd for going to his native village for attending ge ceremony of his sister. In fact there is polication for leave which is Ext. D. The nphed to that letter on 14th June 1963. The specific points raised by the workman answered at all. The management stated workman was avoiding the enquiry. There asser to the workman's request for representaanother workman. The prayer was neither or allowed. It remained virtually unattended. and to the prayer for adjournment of the multhe workman returned from leave after 1963 the Company's letter fixed the date of a 23rd June 1963. It is significant to note have application Ext. D was neither allowed m The workman would naturally be at a loss stand what was the Company's attitude torapplication and also towards the prayer ming the enquiry to a date after 3rd of July the contrary, the Company insisted in the t A(7) that the enquiry would be on 23rd of I This is the attitude on the side of the Comreappears to be vindictive. The workman my cent a telegram Ext A(8) on 23rd June

out he alleged that he was serioulsy ill. Sub-

on 4th of July 1963 by a letter Ext. A(9)
pany wrote to Ramdarash Singh that the

"It was not willing to defer the enquiry any id that the enquiry would be held on 15th

163 The workman does not deny receipt of

and I should accordingly presume that this

received by the workman. Then I turn

denc of the Senior Labour Officer, O.P.W. 3.

Sanyal At page 3 of this cross-examination

that on each date of enquiry some corres-

am from Ramdarash Singh stating about

m which prevented him from attending

om his native place, for some reason or other.

tter was filed on the side of the management

Fit iona fide that the occasion alleged in there really false and mala fide. The enquiry

er held on 15th of July 1963 ex-parte in the

absence of the workman. The entire course of events and the facts and circumstances to which I have referred will clearly indicate that the management grew impatient and assumed from the beginning, that the attitude of Ramdarash was unreasonable and dilatory. The management did not give any categorical answer to the request of the workman to be represented by another workman, the management did not comply with the request of the workman for adjourning the data of enquiry and there is nothing on record to show that such request had been unreasonable. I therefore hold that the ex-parte enquiry in the aforesaid circumstances was opposed to the principles of natural justice and I must say that the workman was not given proper opportunities of defending himself against the charge.

The enquiry proceeding is Ext A(10). The enquiry was conducted by Shri H. V. Angaria. In view of my finding that the enquiry was unfair and opposed to the principles of natural justice, the entire matter would be open before the Tribunal for decision on merits. The only evidence against Ramdasash is that of Nand Singh who stated that he found Rmadarash sleeping on duty but he did not disturb his sleep. Two other watchmen Sarbasri Harikesh Misir and Joy Bahadur were also eye witnesses but they were not examined before the Tribunal. In the absence of their evidence I am not prepared to believe the evidence of Nand Singh that Ramdarash was found sleeping on duty on 19th May 1963. It is significant to find on record that on several other occasions within the last few months similar cases of sleeping had been reported by the same Nand Singh and charge-sheets had been issued. One such charge-sheet is Ext. A(13), dated 30th Docember 1962. A second one is Ext. A(3), dated 15th May 1963. It is significant that no action was taken on any of those occasions. If those incidents were true action would have been taken. All on a sudden action was taken on 19th May 1963 when the man was suspended. In the back ground of those reports by the same man I am not prepared to believe the testimony of Nand Singh before the Tribunal. On merits the Company fails to succeed. On top of all the dismissal of Ramdarash is illegal and void for the following reasons. The management chose to dismiss him by the letter Ext. A(12), dated 19th July 1963 That letter of dismissal was communicated to the workman and it reads thus

"Accordingly you are hereby dismissed from service with effect from the date of suspension."

The date of suspension is 19th May 1963. Thus by the letter of dismissal, dated 17th July 1963, the workman was dismissed retrospectively with effect from 19th May 1963. Such an order of dismissal is illegal and void I am referring the Division Bench ruling of Calcutta High Court on this point. It is reported in F.L.R. 1961, Volume 3, page 98. Mr. Justice B. N. Banerjee in delivering the judgment observed at page 102 that suspension or dismissal or removal from service with retrospective effect has always, been condemned by the Court as illegal and invalid. He has considered two decisions of Mr. Justice Singh on this point The learned lawyer for the Company wants me to hold that even though the authority passed an order of dismissal with retrospective effect. court can make the order prospective. This very aspect was discussed at page 102 of the report of judgment. In a subsequent case Mr. Justice B. N. Bancriec obsessed that dismissal with retrospective offset can be

sustained provided the standing orders of the Conpany permit the same. It is reported in 1964, L.L.J., page 342. In the reported case the standing order of the Company provided specifically that a workman found guilty of misconduct might be dismissed with effect from the date of suspension. In view of that standing order his Lordship upheld the order of dismissal as valid. In the instant case the standing orders have been filed. The standing orders Ext. A nowhere provide that the management could dismiss a workman with effect from the date of suspension. In the absence of such specific provision in the standing orders the principles involved in the reported case cannot be invoked in support of that retrospective order of dismissal. In the instant case the order of dismissal which was made retrospective is illegal and invalid. In this view alone the answer to issue No. 1 may be given by saying that the dismissal of Ramdarash is not justified. I accordingly answer issue No. 1 in the affirmative. Ramadrash Singh is entitled to reinstatement and back wages.

#### Issue No 2

This issue is in respect of Chittu Muchi who was a workman working in the Company for 11 years. On 30th June 1963 he admittedly gave thumb impression to a piece of paper Ext. A(17) which is purported to be a letter of resignation. It is the evidence of Chittu Muchi that he never resigned from service and this document Ext. A(17) is forged. He admits that he gave thumb impression to a piece of paper but adds a rider by saying that it was blank and he gave his thumb impression with a view to resign from membership of the Union. This is the story of Chittu Muchi behind the letter of resignation Ext. A(17). Admittedly, Chittu Muchi was not working since 1st of July 1963. According to the management the letter of resignation came to be signed in the following manner. On 30th June 1963 Chittu Muchi was found stealing from the store house four leather laces like Ext. 1, produced before the Tribunal. On being detected he pleaded guilty and the management wanted to issue a charge-sheet against him and the charge-sheet was tendered to him. He preferred to resign from the service instead of being charge-sheeted. The letter of resignation was written by Sachindra Nath Saha. He gave evidence before the Tribunal (O.P.W.2) He was a clerk in the mill. He was working in the stores at the relevant time. His evidence is that the store cooly detected Chittu while he was stealing four laces. He was produced before Shri Sachindra Nath Saha and he pleaded guilty to the offence, and prayed for mercy. Chittu was served with a charge-sheet but he refused to accept the same and preferred to resign. Thereafter according to his instruction a letter of resignation was prepared by the witness and thumb impressed by Chittu Muchi. There is no reason to disbelieve why Shri Sachindra Nath Saha would be a party to a fabricated document. His evidence is quite believeable in the circumstances of the case. The alleged theft by Chittu Muchi is also supported by the evidence of Shri H. N. Sanyal, the Senior Labour Officer of the Company. He stated that Chittu Muchi admitted his guilt regarding theft of leather laces marked Ext. I. He further added that a charge-sheet was drawn up against him. Thereafter, he came to know that Chittu was not accepting the charge-sheet and that he was offering to resign. I have no reason to disbelieve the testimony of the Senior Labour Officer in the light of circumstances

which transpired preceding the reagants was found guilty of theft and the management to proceed against him by issuing charge-shot admitted his guilt. Wisdom prevailed span offer resignation which would be a course dismissal. In such circumstances if that offered to resign it can only be expected that the ment would allow him to do so instead of a proceedings against him. This is how the Ext. A(17) was brought into existence the background of theft, voluntary resignates the background descripted as believable. Its ingly that the resignation of Chittu Muchis and it was not a forged one.

With regard to Chittu it was specially: the side of the Company that it is not an dispute in view of the fact that Chittu contant a member of Banga Luxmi Cotton Mills Mak gress which has not taken up his cause in the reference. In this connection I may possible evidence of Chittu Muchi which is as follows:

"I was a member of Banga Luxmi Cotton Mile Congress until I was put out of employme case is however taken up by the press namely, Scrampore Subdivision Cotton Textile Union. P.W. 3. Shri Majumdar stated th became a member of that Union, Obvious became a member subsequent to the model June 1963. By being a member subsequen date and before the date of reference he eligible to refer the dispute to the Union of is a member and that Union is also compet pouse his case. It may be noted that unless nation was forged document Chittu Much case. If the resignation is a forged one Chat nued to be a member inspite of the said and if he gave up the old Union and joined Union, the competent Union to take up would be the new Union which he joined befor of reference. Reference was made on 12d 1964. Before that date he had joined the question. This Union is therefore competen up his cause in the instant reference. The of Shri Majumdar that Chittu Muchi is a n his Union cannot be successfully challenged name appears in the register Ext 1 The to the maintainability of the reference on t ground fails. Still, however, considering t of the case my answer to the issue is that th tion of Chittu Muchi was voluntary and bor it was not forcibly taken from him by the ment. In that view of the matter he is not a any relief in this reference. This is my awa

The award in respect of Ramdarash Smeh implemented within 30 days of its publicate "Calcutta Gazette".

Taken at my dictation and corrected by me

A. P. BHATTACHARYA,

Judge.

A. P. BHATTACH.

Judge, Second Industrial.

15-5-65.

By order of the 6 8. C. MUKHERJEE, Am 1933-I.R IR/14L-2(A)/64.—29th May 1965.— the Government of West Bengal, ), partment, order No. 3623-1.R./IR/14L-14/60, 1) partial light July 1960, read with its corrigendum al R/1R/141, 14/60, dated the 6th February endustrial disputes between the Municipalities Bengal mentioned in the list attached to the be represented by the West Bengal Municipal let reprise (1.55 College Street Market, Calcutta-12, of workmen represented by West Bengal Employees Federation, Dr. Meghnad Saha Aansol Burdwan; Hooghly District Municipal Tinon 346 G. T. Road, Belur, Howrah, and par re Municipal Corporation Sramik Union, ar Dhar. G T Road, Chandernagore, Hooghly, y the issue mentioned in the said order, being perified in the second and the third schedules Industrial Disputes Act, 1947 (XIV of 1947), end to the Seventh Industrial Tribunal for ation.

whereas during the pendency of proceedings he said Industrial Tribunal, Shri Narendra Nath a workman of Chakdah Municipality, made a set in witting to the said Industrial Tribunal the said Chakdah Municipality alleging that the mempality had altered, to the prejudice of the rante the conditions of service applicable to in lately before the commencement of the said 1925.

whereas in exercise of the powers conferred by 334 of the In lustrial Disputes Act, 1947 (XIV of a still businal Tribunal has adjudicated upon I complaint and submitted its award to the increment.

therefore in pursuance of the provisions of E of the Industrial Disputes Act, 1947 (XIV of the Governor is pleased hereby to publish the adlas shown in the annexure hereto.

#### ANNEXURE

matter of a complaint under section 33A, Indusil Dispute Act, by Shri Narendra Nath Naskar, Shri Balai Chatterjee, LL.B., General Secretary, at Bengal Municipal Employees' Federation, Dharmadas Row, Calcutta-26, against the Comnieners of Chakdah Municipality, P.O. Chakdah, bict Nadia, (Case No. 71/64 under section 33A).

EFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

K RAY, Judge, Seventh Industrial Tribunal.

Complainant: Shri Balai Chatterjee, LL.B., neral Secretary, West Bengal, Municipal Empress Federation.

Municipality: None.

#### **AWARD**

his application under section 33A. Industrial Act, by Shri Narendra Nath Narkar, a red comployee of Chakdah Municipality, rese complaint made against the Municipality.

the is that violation and alteration in omployee thia the service conditions of Municipality illegally, unjustly and vindictively refused to pay him back the Municipality's share of the contributory provident fund maintained by the Municipality with interest after his dismissal by an order, dated 14th May 1963, when the adjudiction proceedings of another dispute between the Municipality and its workmen, referred to this Tribunal by G.O. No. 3623-LR, dated 19th July 1960, were pending. It is contended that the impugned action of the Municipality was absolutely unwarranted and against the service rules and conditions and the applicant employee is entitled to get the Municipality's contribution to his provident fund with interest.

The Municipality appeared and filed its written statement. The relevant case put forward in the written statement was this; The applicant employee was dismissed for some gross misconduct arising out of realisation of Municipality's money without granting receipt and retention of the money without crediting it to the municipal fund. The Municipal Commissioners at a meeting held on 27th November 1963, decided to pay the applicant his own contribution to the provident fund together with interest thereon but to withhold the Municipality's contribution with interest and this action of the Manierpality was justified by the provisions of the |r| de 17 of the Rule | for the Management of Provident Funds manufained by the District Boards and Municipalities According to this rule. the Municipality moved the Commissioner of the Presidency Division through the Detrict Magistrate for conclioning the withholding of Municipality's contribution to this employee's Provident Fund with interest thereon, but no reply to this letter was received.

The care was finally heard—ex-parte, as the Municipality failed to appear on two successive dates of hearing, 5th May 1965 and 15th May 1965, after taking an adjournment on 1st April 1965

The employee has admitted in his evidence before thus Tribunal that he has got payment of his own contribution to the Provident Fund with interest. He now claims that the Municipality is also bound to pay him its own contribution to his Provident Fund with interest and the action of the Municipality in withholding payment of this portion of his Provident Fund is absolutely illegal, mala fide and contrary to the service rules and conditions. In its written statement, the Municipality clearly referred to rale 17 of the Rules for the Management of Provident Funds maintained by the District Boards and Municipalities as the authority whereunder it withheld payment of the Municipality's contribution to the Provident Fund of this workman after his dismissal. A copy of rule 17 was made Annoxure B to the written statement. It clearly appears from the rule as reproduced in Annexure B that the Municipality has no authority to withhold payment of any part of any employee's Provident Fund money even when he is dismissed for misconduct without the sanction of the Divisional Commissioner. The Municipality was fully aware of this position and so it also pleaded in its written statement that it had written to the Commissioner for sanction through the District Magistrate, but no reply was received. This Tribunal granted sufficient opportunity to the Municipality to produce the sanction of the Divisional Commissioner

for withholding payment of its own contribution to the Provident Fund of this workman with interest. But the Municipality failed to produce this sanction and ultimately did not appear at all to contest the employec's application at the final hearing. Relying on the very rule cited by the Municipality as the authority for withholding payment of its own contribution to the Provident Fund of this employee after his dismissal, I must hold that this action of the Municipality was illogal, unjustified and unwarranted and also contrary to the service rules and conditions, because no sanction of the Divisional Commissioner for this action was obtained. It is to be noted here that in spite of ample opportunity being granted to the Municipality to produce the necessary sanction of the Divisional Commissioner in support of the impugned action on its part, no such authority has yet been produced and the Municipality has ceased to appear and take part in the proceedings of this case.

In the result, the complaint of this employee must be accepted and this application shall succeed as awarded below

It is accordingly awarded that the Municipality acted illegally, unjustifiably, unwarrantedly and in contravertion of the service rules and conditions of this employee in withholding payment of the Municipality's contribution to his Provident Fund with interest and the Municipality must pay him its own contribution with due interest thereon within 15 days of the publication of this award.

I do not make any order about payment of this smployee's own contribution to the Provident Fund with interest in this award, as it has been admitted by him in his evidence that he has already got payment of his own contribution with interest.

This finishes my award.

S. K. RAY, Judge, Seventh Industrial Tribunal, 21-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 1921-I.R./IR/11L-183/63.—28th May 1965.— Vhereas under the Government of West Bengal, abour Department, Order No. 819-I.R./IR/11L-21/61, dated the 12th March 1962, the industrial isputes between Messrs. (1) Bengal Flour Mills Co. td., 21 Netaji Subhas Road, Calcutta-1, (2) United, lour Mills Co. Ltd., 4 Bankshall Street, Calcutta-1, l) Hooghly Flour Mills Co. Ltd., 4 Bankshall Street, alcutta-1, (4) Reform Flour Mills Privata 3 Notaji Subhas Road, Calcutta-1, and (5) Shree akshmi Flour Mills Ltd., 243 Upper Chitpur Road, alcutta-3. on the one part, and their workmen presented by the West Bengal Flour Mills Congress, 109Z Ultadanga Main oad, Calcutta-4 and the All Bengal Flour Mills Workers' nion, 63/1 Kali Banerjee Lane, Howrah, on the other, garding the issues mentioned in the said order, being atters specified in the Second and the Third Schedules

to the Industrial Disputes Act. 1947 (XIV of was referred to the Fourth Industrial Tribunal adjudication;

And whereas during the pendency of press before the said Industrial Tribunal. Shri Man Patra and others, workmen of Messus. Shre List Flour Mills Ltd.. made a complaint in writing a section 33A of the Industrial Disputes Act 1947 of 1947), to the said Industrial Tribunal agaington asid Company;

And whereas in exercise of the powers confermation 33A of the Industrial Disputes Act (XIV of 1947), the said Industrial Tribunal has at cated upon the said complaint and submitted that to the State Government;

Now, therefore, in pursuance of the proving section 17 of the Industrial Disputes Act 1947 (of 1947), the Governor is pleased hereby to put the said award as shown in the annexure hereto

#### ANNEXURE

of the matter of some applications under setting of the Industrial Disputes Act of 1947, by Shri to dhar Patra and several others, employees of the Shree Laxmi Flour Mills Ltd., 243 Upper this Road, Galcutta (Address: G/o Shri Bhagalet the 179A Upper Chitpur Road, Galcutta-3), apithe aforesald Company, arising out of Governm Order No. 819-1.R., dated 12th March 1982.

BEFORE THE FOURTH INDUSTRIAL TRIBINAL WEST BENGAL

#### Present:

Shri R. BHATTACHARYA, M.A. LL.B. Jul Fourth Industrial Tribunal.

(1) Shri Mayadhar Patra (95/64). (2) Shri Bee Jeswara (96/64). (3) Shri Dhorai Jeswara (97 (4) Shri Achhaibar Ahir (98/64). (5) Shri Lali Jeswara (99/64). (6) Shri Sridhari Jeswara (10 64). (7) Shri Birtanti Jeswara (10 64). (8) B Phulena Singh (103/64). (9) Shri Raghma Mahato (104/64). (10) Shri Saytanarayan Shi (112/64). (11) Shri Durga Routh. Shri Chan Routh, Shri Kunja Behari Mahanti. Shri Chan ka Thakur, Shri Bechan Thakur, Shri Karad Mahapatra, Shri Jairam Shamal (116 0 (12) Shri Shyam Badan Pandey. Shri Ragad Samal, Shri Kashi Nath Shaw. Shri Ram Mahamal, Shri Chandradwip Singh. Shri Rangad Samal, Shri Dhari Shaw, Shri Kristo Passanal, Shri Dhari Shaw, Shri Shri Shi Dhari Shaw, Shri Kristo Passanal, Shri Dhari Shaw, Shri Shi Dhari S

versus

Messrs. Shree Laxmi Flour Mills Ltd.—Opposite Part

Cases Nos. 95/64, 96/64, 97/64, 98/64 190/64, 101/64, 103/64 104/64, 112/64, 116/64 and 12/64 are all taken up analogously at the request of the parties for the sake of convenience. All these carise out of several applications under section 3 of the Industrial Disputes Act filed by the works against their employer Messrs. Shree Laxmi Floor

spheants in these cases have filed today morning this tribunal that the disputes as have been amicably settled with Messrs. If your Mills Ltd., the opposite party. It is about that the applicants do not want is matters in these cases in view of an amicomist, dated 26th April 1965, between the flour Mills Workers' Union and the opposite is therefore, prayed before me that a reward may be passed in these cases. If the parties and am satisfied that there is a present between the parties and them, I pass a "no dispute" award in all This award shall govern all the cases bereinbefore.

nd corrected by me.

R. BHATTACHARYA, Judge, Fourth Industrial Tribunal. 14-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy

g-I R./IR/10L-99/64.—31st May 1965.—
under the Government of West Bengal, Labour
ent Order No. 2376I.R./IR/10L-99/64, dated
June 1964, the industrial dispute between
the Flash Light (India) Private Ltd., 135
vect, Calcutta-13, and their workmen reprethe Flash Light (India) Private Ltd. Em(and). 22/1 Kali Charan Ghosh Road, Calvexture the issue mentioned in the said order
atter specified in the third schedule to the
last Disputes Act, 1947 (XIV of 1957), was
storadjudication to the Fifth Industrial Tribunal;

laberess the said Fifth Industrial Tribunal has led to the State Government its award on the magnal disputes;

therefore, in pursuance of the provisions on 17 of the Industrial Disputes Act, 1947 (1947), the Governor is pleased hereby to pubmid award as shown in the annexure hereto.

#### **ANNEXURE**

matter of an industrial dispute existing between im. Flash Light (India) Private Ltd., 135 kep Street, Galeutta-13, and their workmen mental by the Flash Light (India), Private Employees Union, 22/1 Kali Charan Ghosh I, Galeutta-12. (Gase No. 177 of 1964.)

E THE FIFTH INDUSTRAL TRIBUNAL, WEST BENGAL

#### Present:

i P. MUKHERJI, Judge, Fifth Industrial Tribunal.

for the Company : Shri Nikhil Roy and Shri adra Nath Banerji, Advocates.

for the Union : Shri Matish Roy, Vice-Presi-

The above industrial dispute has been referred to the Fifth Industrial Tribunal under section 10 of the Industrial Disputes Act, 1947, by Government Order No. 2376/I.R./IR/10L/99/64, dated the 24th June 1964, for adjudication upon the following issue.:

#### ISSUE

What should be the length of service of Shri Gopinath Das for calculating his retrenchment compensation and what should be the amount of his retrenchment compensation?

After receipt of the reference from Government on 2nd July 1964 usual notice were issued to the parties concerned fixing 25th July 1964 for appearence and and for filing written statement by the Union. Both parties entered appearance on 25th July 1964, and the Union filed its written statement on that date. The Company filed its written statement on 19th September 1964, and the case was filed for hearing on 29th January 1965. On that date the Company filed a petition for adjournment of the case, and the case was adjourned to 21st April 1965 for hearing. On 21st April 1965 the Company again filed a potition for an adjournment, and with the consent of the Union the case was adjourned to 11th May 1965 for hearing, if no compromise was effected. On 11th May 1965 a joint petition of compromise was filed by the parties stating therein that the dispute between them had been amicably settled out of Court, and a sum of Rs. 578 would be paid to the workman as retrenchment compensation in full and final settlement of all his claims and dues by 28th May 1965. The terms of settlement appear to be quite fair and reasonable, and I am satisfied that there has been a bona fide settlement of the dispute between the parties, and there is no subsisting dispute between them for adjudication In the circumstances, I make a "no dispute" award in terms of the joint petition of compromise filed by the parties. The petition of compromise do form part of the award as annexure 'Α''.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

> K. P. MUKHERJI, Judge, Fifth Industrial Tribunal. 17-5-65.

#### ANNEXURE "A"

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL-WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 2376-I.R, dated the 24th June 1964,

And

In the matter of an alleged industrial dispute

#### Between

Messrs. The Flash Light (India) Private Ltd., 135 Princep Street, Calcutta-13

#### And

Their workmen represented by Messrs. The Flash Light (India) Private Ltd. Employees' Union, 22/1 Kali Charan Ghosh Road, Calcutta-50. The humble petition of the petitioner Company and the Union jointly most respectfully sheweth—

- 1. That through the intervention of friends and admirers the above dispute has been settled between the parties, on the following terms:
  - (a) That Shri Gopinath Das will be paid a sum of Rs. 578 (Rupees five hundred and seventyeight only) in full and final settlement of all his claims and dues.
  - (b) That the aforesaid sum will be paid to the said workman on or before the 28th May 1965 in the presence of the Hon'ble Tribunal.

In the promises aforesaid your petitioners jointly prays that your Honour may be graciously pleased to pass an award in terms of the above settlement.

And for this act of kindness your petitioners as in duty bound shall ever pray.

For the Union.

Matish Roy, Vice-President.

Gopinath Das.

For the Company, Shri Dilip Sen

Through Birendra Nath Banerji, Advocate for the Company.

Through
Sd. Matish Roy, Vice-President
of the Union.
11-5-65.

By order of the Governor, S. C. MUKHERJEE Asst. Secy.

No. 1955-I.R./IR/8L-23/63.—1st June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 5876-I.R./IR/8L-14(C)/61, dated the 7th Octobor 1961, read with its corrigendum No. 7816/I.R./IR/8L-14(C)/61, dated the 16th December 1961, the industrial dispute between Messrs. Kosoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24, and their workmen represented by Garden Reach Textile Workers' Union, Q-77 Akra Road, Calcutta-24, regarding the issues mentioned in the said order, being matter specified in the Third Schedule to the Industrial Disputes Act. 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Sew Pujan, a workman, of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by seq. Cal33A of the Industrial Disputes Act, 1947 (XIV of 63/1 the said Industrial Tribunal has adjudicated the idea of complaint and submitted its award to the complaint;

Now, therefore, in pursuance of the Pw section 17 of the Industrial Disputes Act, 18t 1947), the Governor is pleased hereby to p said award as shown in the annexure hereto.

# ANNEXURE

In the matter of an application under section:
Industrial Disputes Act filed by Shrison of Merang, T. No. 218/s, Carling workman of Mesers. Kesoram Cetten Galcutta-24, represented by Shri Ares Gardon Reach Read, Galcutta-24, in sense Qardon Reach Read, Galcutta-24, in sense Q.O. No. 5867/I.R., dated 7th October No. 39 of 1963 under section 33A.)

BEFORE THE SECOND INDUSTRIAL THE WEST BENGAL

#### Present.

Shri A. P. BHATTACHARYA, Judg Industrial Tribunal

This is an application under section 33A of trial Disputes Act The workman Sew Pujanc about his dismissal and the comp a written statement in answer thereto

On 29th March 1965 the workman filed and also appeared in person before the Trithe petition he stated that the application as 33A could not be pressed by him and as he hall the dues from the company and responsible. In the circumstances the applicat section 33A stands rejected.

This is my award.

A. P BHATTA Second Industrial Tn Judge, 15,5,65

By order of the Gov 8. C. MUKHERJEE,

No. 1976-I.R./IR/11L-220/63.—2nd June Whereas under the Government of West Labour Department, Order No. 793-IR/IR/II dated the 25th February 1964, the industrise between Messrs. Chen's Carpentry Works Ltd., 14 Blackburn Lane, Calcutta-12, and the men represented by Shri Netai Chandra Scother workmen, 21 Prasana Kumar Dut Howrah, regarding the issue mentioned in the being a matter specified in the second schedul Industrial Disputes Act, 1947 (XIV of 18 referred for adjudication to the Third Tribunal:

And whereas the said Third Industrial Tri submitted to the State Government its awai said industrial dispute; therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV) the Governor is pleased hereby to publish the ard as shown in the annexure hereto.

# ANNEXURE

matter of an industrial dispute between Messra.

n's Garpentry Works Private Ltd., 14 Blackburn

n, Galcutta 12, and their workmen represented

per Notal Chandra Sen and 69 other workmen,

presenna Kumar Dutta Lane, Howrah (Case

VIII -53 '64.)

WEST BENGAL

#### Present:

N MANDAL, Judge, Third Industrial Tribunal.

#### AWARD

(bde) No. 793-I.R./IR/11L-220/63, dated the shuary 1964, the Government of West Bengal, labour Department, referred under section 10 Industrial Disputes Act, 1947, the industrial between Messrs. Chen's Carpentry Works 1dd. 14 Blackburn Lane, Calcutta-12, and their en represented by Shri Netai Chandra Sen and et workmen, 21 Prasanna Kumar Dutta Lane, he regarding the matters specified in the schedule, 1. A. M. the Industrial Tribunal, constituted under 1. M. Stellar, IR/3A-2/57, dated the 11th March of adudication

#### Issue

ther the dismissal of Shri Netai Chandra Sen in Mahuddin is justified?

hat relief, if any, are they entitled?

reference was received from the Government of lengal in their Labour Department, for adjudicaan industrial dispute existing between Messrs. Carpentry Works Private Ltd., 14 Blackburn. Calcutta-12 (hereinafter referred to as the ay), and their workmen represented by Netai a Sen and 69 other workmen, 21 Prasanna Kumar lane, Howrah (hereinafter referred to as the work-

depute referred to for adjudication, relates to a of two workmen, viz. (1) Shri Netai Chandra d (2) Shri Mahiuddin.

parties appeared in pursuance of notices issued is tribunal and filed their written statements. See was ready for hearing. At this stage both have successfully settled the dispute amicably burt and has filed on this day (18th May 1965) petuton of compromise incorporating therein as of settlement. I have considered the terms

of settlement. The first workman Shri Netai Chandra Sen has received Rs. 275 (two hundred and seventy-five) from the Company in full and final settlement of all his claims including his claim for reinstatement. The other workman Sri Mahiuddin, as per term of the settlement, will be reinstated within 15 days from this date by the Company and will be treated as a permanent workman from the date of his joining.

The aforesaid terms of settlement appear to be fair and reasonable. I have heard the workmen as well as the representative of the Company. The workmen have voluntarily agreed to the aforesaid terms. Therefore, I accept the terms and make an award on compromise in terms of the settlement. The joint petition filed before this tribunal on 18th May 1965, do form part of the compromise award as annexure thereto.

Dictated and corrected by me.

J. N. MANDAL, Judge

JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal 18-5-65.

#### ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL WEST BENGAL

in the matter of an industrial dispute between Mesers
Chen's Carpentry Works Private Ltd., 14 Blackburn
Lane, Galcutta-12, and their workmen represented
by Chen's Carpentry Works (Pr.) Ltd., Workers'
Union, 19 2 Russa Road South 3rd Lane, Galcutta-33.
(Vide Government of West Bengal Labour
Department Order Mo. 793-1.R./IR/11L-220/6\*, dated
25th February 1964)

The humble joint petition of the parties abovenamed most respectfully sheweth—

- (1) The parties have amicably settled the dispute out of the Court on the following terms:
  - (a) That the company has paid and Shri Netai Chandra Sen has received out of Court Rs. 275 (rupees two hundred and seventy-five) only in full and final settlement of all his claims and dues including his claim of re-instatement.
  - (b) That the company will give appointment to Shri Mahiuddin within 15 (fifteen) days from this date in their polishing department and he will be treated as permanent from the date of his joining under the settlement. He will have no other claim whatsoever regarding his part services prior to this appointment to be made in pursuance hereof.
- (2) That this settles all the disputes referred to this Hon'ble Tribunal by the aforesaid Order o reference.

Your patitioners therefore most humbly pray that your honour may graciously be pleased to pass a "no dispute award" on the terms of the above settlement.

Employers' representative.

ASIT KUMAR SEN,
Secretary of the Company.
18-5-65
Chen's Carpentry Works Private Ltd.
By B. MUKHERJI,
Advocate for the Company.

Workmen's representative NETAI CHANDRA SEN 18-5-65.

SK. TALEB ALI, Vice-President of the Union. 18-5-65.

Chen's Carpentry Works (P) Ltd., Workers' Union.

By BISWANATH ASH, Advocate for the Workmen.

J. N. MANDAL, Judge, Third Industrial Tribunal. 18-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Seey

No. 1994-I.R./IR/10L-170/63.—3rd June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 4740-I R./IR/10L-170/62, dated the 23rd November 1963, the industrial dispute betwen Messrs. General Tools and Implements (P) Ltd., 59/I Natabar Paul Road, Howrah, and their workmen represented by General Tools and Implements Employees' Union, 3 Mohan Lall Street, Calcutta-4, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third industrial Tribunal;

And whereas the said Third Industrial Tribunal has Submitted to the State Government its award on the said Industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act. 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNEXURE

In the matter of an industrial dispute between Messrs.

General Tools and Implements (P) Ltd., 59/1

Natabar Paul Road, Howrah, and their workmen
represented by General Tools and Implements

Employees' Union, 3 Mehan Lail Street, Galautta-4
referred under G.O. No. 4740-1.R./IR/10L-170/63,
dated the 23rd November 1063. (Gase No. VIII283/83.)

BEFORE THE THIRD INDUSTRIAL TRIE WEST BENGAL

Present :

Shri J. N. MANDAL, Judge.

Appearances .

For the Union: Shri Patit Paban Pathak

For the Company: Shri S. K. Bhanja Chown Labour Adviser.

By Order No. 4740-I.R./IR/10L-170/63, date 23rd November 1963, the Government of West Is in the Labour Department, referred under seet of the Industrial Disputes Act, 1947, the industrial Disputes Act, 1947, the industrial between Messrs. General Tools and Imple (P) Ltd., 59/1 Natabar Paul Road, Howiah, and workmon represented by General Tools and Imple Employees' Union, 3 Mohan Lall Street, (aleu regarding the matter specified in the schedule, I Third Industrial Tribunal, constituted under seets of the Industrial Disputes Act, by notherion 808-I.R./IR/5A-2/57, dated the 11th March for adjudication.

The reference is one under section 10 of the man Disputes Act, 1947, made by the Government of Bengal in their Labour Department for adjudy of an industrial dispute existing between Messo Ger Tools and Implements (P) Ltd., 59/1 Natabar Road, Howrah (hereinafter be referred to as the (pany), and their workmen represented by General 1 and Implements Employees' Union, 3 Mohan Street, Calcutta-4 (hereinafter be referred to as Union).

#### Issues

Whether the termination of service of the follow workmen is justified?

(i) Shri Anil Roy, (ii) Shri Nemai Ghosh and Shri Subhash Roy.

What relief, if any, are they entitled to'

Both parties appeared in pursuance of nonce as from this Tribunal and filed written statements of a claims and contentions.

Both parties raised some preliminary objections whi after hearing the parties were disposed of before case was taken up on merit. There was protract hearing of the case—both parties examined are witnesses and tendered into evidence a number documents. They also advanced arguments it about the close of the arguments, the parties expense their eagerness to close up their differences and to restored to normal and peaceful postion They soul assistance of the Tribunal, the point of difference tween the parties was discussed with the kern representatives of the parties who undoubted rendered converse to the parties who undoubted to the parties who undo rendered genuine help and co-operation to solve difference and to rostore peace in the industry of the difference and to rostore peace in the industry of the difference and the employees. I must congratulate he learned representatives of parties and also the parties themselves for suc termination of the long standing disputes.



a Memorandum of Settlement with a prayer a Memorandum of Settlement with a prayer and in terms of the settlement. I have a considered the terms of settlement which be fair. reasonable and lawful. Therefore terms and make an award on compromise terms and make an award on compromise of the Memorandum of Settlement signed by the Memorandum of the parties on the late, which do form part of the compromise american thereto.

dand corrected by me.

MANDAL. Judge

Judge,

Third Industrial Tribunal. 25-5-65.

#### ANNEXURE

THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J N MANDAL, Judge.

atter of Order of Reference No. 4740-1.R./IR/ 470-63 dated 23rd November 1963

and

atter of an industrial dispute between Messrs. al Tools and Implements (P) Ltd. now pen as Messrs. Sterling Structurals (P) Ltd. of I Katabar Pul Road, and their workmen remetted by General Tools and Implements uploves' Umon. 3 Mohan Lal Street, Calcutta-4.

## Memorandum of Settlement

hat as per suggestions by this Hon'ble Tribunal the interest of securing industrial peace, thes abovenamed, namely, Messrs. Sterling as (P) Ltd and its workmen represented by sal Tools and Implements Employees' Union scanson through their learned representatives pred to settle the dispute covered by the effective in the following manner:

be Union does not press the case of workman Shri Subhas Roy and the Union and the said workman accept the position that the termiaston of service of Shri Roy is valid and they shall not raise any other or further claim or dapute, relating to the said termination of service

s the workman Nemai Ghosh has not appeared before the Tribunal and claimed any relief, the Union does not press his case.

- (c) The workman Shri Anil Roy having made a representation to the Company for employment, the Company has agreed to take back Shri Anil Roy in similar or suitable post or job held by him at the salary or wage equal to that which he was getting at the time of the termination of service, namely, June 29, 1963, with continuity of service. Shri Roy's absence from June 29, 1963 up to the date of his resumption to duty shall be treated as leave without pay.
- (d) At the request of the Union, namely, General Tools and Implements Employees' Union for payment of certain amount by way of ex-gratia payment to those two workmen, the Company has agreed to pay a lump sum of Rs. 1,000 to the said two workmen and the said payment is being made to the said Union which amount will be disbursed by the Union to the concerned workmen
- (e) The Union representing the said Shri Suhas Roy and Shri Roy accept the said sum of Rs. 1,000 in terms above.
- (f) That these terms settle all disputes between the parties finally relating to the case of two workmen mentioned in the Order of Reference.
- 2. The parties submit that the above terms are fair and reasonable and this Hon'ble Tribunal be pleased to pass an award on the above terms.

In the premises aforesaid, the parties pray that Your Honour would be pleased to pass an award in terms of the above settlement or to pass such other or further order or orders as to Your Honour may seem fit and proper.

And the parties as in duty shall ever pray.

S. K. BHANJA CHOUDHURY, Advocate, 22-5-65, Representatives of the Company.

PATIT PABAN PATHAK, 22-5-65. Representatives of the Union.

Witnesses:

NANDA DULAL SREEMANI, 22-5-65.

> ANIL ROY, 22-5-65.

> > J. N MANDAL, Judge,

Third Industrial Tribunal, West Bengal. 25-5-65

By order of the Governor,

S. C. MUKHERJEE. Aust. Sooy.

No. 1920-I. R./IR/11L-183/63-28th May 1965-Whereas under the Government of West Bengal, Labour Department, Orders (1) No. 819-I.R./IR/11L-521/61, dated the 12th March 1962, the industrial disputes between Messrs. Bengal Flour Mills Co., Ltd., 21 Netaji Subhas Road, Calcutta-1, Messrs, United Flour Mills Co. Ltd., 4 Bankshall Street, Calcutta-1, Messrs. Hooghly Flour Mills Co. Ltd., 4 Bankshall Street. Calcutta-1, Messrs. Reform Flour Mills Private Ltd., 18 Netaji Subhas Road, Calcutta-1, and Messrs. Shree Lakshmi Flour Mills Ltd., 243 Upper Chitpur Road, Calcutta-3, and their workmen represented by the West Bengal Flour Mill Mazdoor Congress, 109Z Ultandanga Main Road, Calcutta-4, and the All-Bengal Flour Mills Workers Union, 63/1 Kali Bancrice Lane, Howrah, (2) No. 2302-I.R./IR/11L-338-162. dated the 8th June 1963, the industrial disputes between Messrs. United Flour Mills, 3 Ultadanga Main Road, Calcutta-4, Messrs, Bengal Flour Mills, Shibpore, Howrah, Messrs. Reform Flour Mills, Foreshore Road, Howrah, Hooghly Flour Mills, Ramkrishnapur, Howrah, and their workmen represented by United Flour Mills Employees Union, 14 Ultadanga Main Road, Calcutta-4, Bengal Flour Mills Employees Union, 7 Jagat Bancrice Ghat Road, Shibpore, Howrah, Reform Flour Mills Employees Union, 12/2 Strand Road Second Bye-Lane, Ramkrishnapore, Howrah, Hooghly Flour Mills Employees Union, 9 Round Tank Lane, Ramkrisnapore, Howrah, All-Bengal Flour Mills Workers Union, 63/1 Kali Banerjee Lane, Howrah, and West Bengal Flour Mills Mazdoor Congress, 109Z Ultadanga Main Road, Calcutta-4, and (3) No. 6466-I.R./IR/11L-338/62, dated the 4th December 1964, the industrial dispute between Messrs, Shree Lakshmi Flour Mills, 243 Upper Chitpore Road, Calcutta-3, and their workmen represented by the Shree Lakshmi Flour Mills Employees Union, 179A Upper Chitpore Road, Calcutta-3, All-Bengal Flour Mills Workers Union, 63/1 Kali Banerjee Lane, Howrah and West Bengal Flour Mills Mazdoor Congress, 109Z Ultadanga Main Road, Calcutta-4, regarding the issues mentioned in the said orders being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), were referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial disputes;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNEXURE

In the matter of industrial disputes between Messrs.

Bengal Flour Mills Co. Ltd., and four others and their workmen, (ii) Messrs. United Flour Mills and there others and their workmen, (iii) Messrs. Shree Lakshmi Flour Mills and their workmen (G. O. No. 819-1R, dated 12th March 1962, 2302-1R, dated 8th June 1963 and 6466-1R, dated 4th December 1964 respectively. (VIII—66/62, 129/63, 355/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

Three references under section 10 of the Disputes Act will be governed by this come The first reference arises out of Government Bengal, Labour Department Order No IR/11L-521/61, dated the 12th March 1962 in this reference are (1) Messrs. Bengal R Co. Ltd., 21 Netaji Subhas Read (1) (2) Messrs. United Flour Mills ('o Ltd.) Street, Calcutta-1, (3) Messra Houghly Co., Ltd., (4) Messrs, Reform Flour Miles Ltd., 18 Netaji Subhas Road Calcutta Messrs, Shree Lakshmi Flour Mills Ltd 24 Chitpur Road, Calcutta-3, and their workmen ted by the West Benal Flour Mills Marden 109Z Ultadanga Main Road, Calcutta-4 All-Bengal Flour Mills Workers Union 63 Banerjee Lane, Howrah. The issues mention order of reference are as follows

- 1. Bonus payable in 1961.
- 2. What payment, if any, the workers an to for the period of work stopping

The second order of reference was directed Government of West Bengal Labour Labour Dorder No. 2302-IR/IR/11L-338/62. dated June 1963. This relates to an industrial discussion of Messra Road, Calcutta-4. (2) Messra Bengal Flackhibpore, Howrah, (3) Messra, Reform Floreshore Road, Howrah, (4) Messra Horge Mills, Ramkrishnapur, Howrah and their represented by (1) United Flour Mills I Union, 14 Ultadanga Main Road Calcutta-Bengal Flour Mills Employees Union, 1979 Strategies Ghat Road, Shibpore, Howrah (2) Flour Mills Employees Union, 1979 Strategies Ghat Road, Shibpore, Howrah (2) Flour Mills Employees Union, 1979 Strategies Ghat Road, Shibpore, Howrah (3) Flour Mills Employees Union, 1979 Strategies Ghat Road, Shibpore, Howrah (3) Flour Mills Employees Union Hooghly Flour Mills Employees Union

9 Round Tank Lane. Ramk.ishnapor (5) All-Bergal Flour Mills Workers Uni Kali Bancriec Lane. Howrah and (6) Wo Flour Mills Mazdoor Congress, 100Z Main Road, Calcutta-4. The issue for a in this reference relates to bonus for the s

The third reference relates to an industretween Messre. Shree Lakshmi Flour Upper Chitpore Road, Calcutta-3 and their represented by the (1) See Lakshmi Employees Union, 179A Upper Chitree Calcutta-3. (2) All-Bengal Flour Mill Union, 63/1 Kali Baneriee Lane, How West Bengal Flour Mills Maydoor Cont Ultadanga Main Road, Calcutta-4, arising Government of West Bengal Labour Dorder No. 6466-IR/IR/1111—NC338-62, dat December 1964, The dispute in this refer to bonus for the year 1962.

For the sake of convenience, the three mentioned above have been considered tog gously because the matters were interested attempts were made during the of these cases for amicable settlement on the praver of the parties several adjour to be granted. I am happy to note, how ultimately the disputes under the references of the parties and the references of the parties and the references of the parties are the references of the parties are the references of the parties are the references of the parties are the references of the parties are the references of the parties are the references of the parties are the parties are the references of the parties are the parti

using peace and harmony in the adminis-

th Jane 1964 five persons on behalf of the Flour Mills Employees Union and two persons of the Reform Flour Mills (Private) Ltd., ont petition of compromise along with a copy agreement of the same date marked Annexure to the petition. The prayer was for an award as to the amicable settlement as stated in the

th March 1965 the Bengal Flour Mills Co by West Bengal Flour Mills Mazdoor Congress for All-Bengal Flour Mills Workers Union out petition of compromise along with a memoof settlement as a part of the petition for an award in terms of the settlement.

3th March 1965 another joint petition of mise was filed by the Hooghly Flour Mills d and the United Flour Mills Co. Ltd. on the mild and by seven-member committee representity workmen of the Hooghly Flour Mills Ltd. the seven-member committee representing the keen of the United Flour Mills Co. Ltd.

both, today a memorandum of settlement is it is to wars Shree Lakshmi Flour Mills Ltd. their workmen represented by the All-Bengal Mills Workers Union.

have heard the parties and considered the above mens and settlements arrived at amicably by the players and the employees. I am satisfied that estlements have been made by proper sentatives of the employers and the workmen, it has settlements are reasonable, voluntary and if and that the settlements have not only covered some under the references but some others which troubling the parties. There can be no doubt some that the settlements have been made for the first of both the employers and the workmen, the that there would be peace and harmony and treationship between the employers and the empes in future. The settlements have been arrived is lawful and proper representatives of the parties.

sprayed for by the parties, I pass a common award d will govern all the three references mentioned is in terms of the settlement already mentioned. The sake of convenience the petitions and the memola of settlement relied upon by the parties shall a parts of this award.

and corrected by me

BHATTACHARYA, Judge.

> R. BHATTACHARYA, Judge, Fourth Industrial Tribunal, 29-4-65.

> > Filed on 13th March 1965

ORE THE FOURTH INDUSTRIAL TRIBUNAL

Hooghly Flour Mills Co. Ltd.
 United Flour Mills Co. Ltd.

Versus

Their workmen

G. O. No. 819-I.R./IR/11L-521/61, dated 12th March 1962

#### Petition of Compromise

- 1. The parties hereto have settled their differences regarding bonus for the year 1961 and other issues referred to the Tribunal on the following terms and conditions:
  - (a) The workmen of the Hooghly Flour Mills and the United Flour Mills received a bonus amounting to 4·27 months' basic wages for the year 1961 on the trading result of 1960. The advance made to the workmen of 2·73 months' basic wages for the same year will be treated by the management as an ex-gratia payment.
  - (b) The workmen will not be entitled to get any sum as strike or lock-out pay.
- 2. The parties named above pray that the **Tribunal** will be pleased to make an award in terms of the above said petition of compromise which should be made a part of the award.

For the workmen of Hooghly

Flour Mills represented by the

Seven-Member Committee:

Jadumani Parida

Nabakishor Nayak.

Kanai Betal

Illegible

Illegible

Dibakar Nayak.

L.T.I. Bhagabandin Kurnu.

For the workmen of the United Flour Mills represented by the Seven-Member Committee:

Madan Mohan Hait

Parikhit Pradhan

Illegible

Illegible

K. P. Das

Illegible

Illegible.

For the Hooghly Flour Mills Co. Ltd.

For the United Flour Mills Co. Ltd.

For the Company. For Pro. Shaw Wallace Company Ltd.

## R. BHATTACHARYA,

Judge,
Fourth Industrial Tribuna!

Filed on 8th March 1965

# BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of the Industrial Disputes Act

#### And

In the matter of Order No. 819-LR./IR/11L-521/61, dated the 12th March 1962

#### And

In the matter of Order No. 2303-I.R./IR/11L-358/62, dated June 8, 1963.

#### Bengal Flour Mills Co. Limited

#### And

Their workmen represented by (1) West Bengal Flour Mills Mazdoor Congress and (2) Bengal Flour Mills Employees' Union.

The humble petition of Bengal Flour Mills Co. Ltd., West Bengal, Flour Mills Mazdoor Congress and Bengal Flour Mills Employees' Union—
Respectfully sheweth—

1. That by the above two orders of reference the following disputes were referred to your Honour for adjudication:

Reference under Order, dated 12th March 1962

- 1. Bonus payable in 1961.
- 2. What payment, if any, are the workmen entitled to for the period of work stoppage?

Reference under Order dated 8th June 1963.

- 1. Bonus for the year 1962.
- 2. That while the said two references—were pending before this Hon'ble Tribunal, certain other disputes arose regarding payment of bonus for other years including and up to the financial year ending 31st December, 1963 and for a long term scheme for payment of bonus for five years commencing with the financial year 1st January 1964.
- 3. That in order to resolve and amicably settle all the above disputes your petitioners after series of discussions have arrived at an agreement as per annexure 'A' herewith which is an overall settlement of all the disputes for bonus for the said two years under reference, bonus for other years in dispute as well as for a scheme for future year for five years commencing with the financial year 1st January 1964.
- 4. That your petitioners submit that in view of the said overall settlement, the parties have agreed that the workmen are not entitled to any payment under the said issue No. 2 in the said order of reference, dated 12th March 1962 namely, "what payment, if any, are the workmen entitled to for the period of stoppage of work".
- 5. That your petitioners humbly pray that an award be made in terms of the said agreement annexure "A" and your petitioners submission in paragraph above.

And your petitioners, as in duty bound and pray.

N. J. BURMAN West Bengal Flour Mills Mazdoor Congres

N. J. BUBMAN Bengal Flour Mill Employees' Union

Bengal Flour Mills C.

Fourth Industrial Inh

Filed on 8th Ward

# MEMORANDUM OF SETTLEMEN!

Names of parties

The Bengal Flour Mills Co. (hereinafter referred to as Company)

And

their workmen represented the West Bengal Flore [ Mazdoor Congress

And

Bengal Flom Mills Emple Union.

Representing employer

Shri Narendra Nath Atal Balmer Lawrie & Co.,Lid Managing Agents The B Flour Mills Co., Lid

Representing the workmen-

Shri Naba Jyoti Burman Goneral Secretary. West Bengal Flour Mils Mc Congress President, Bengal Flour Mils Emple

# Short Recital of the Case |

- 1. A dispute arose over the bonns payable a and the matter was referred to the Fourth lad Tribunal before whom the case is still per On 25th September 1962, the Company notified a sum equivalent to four months' basic pay (i.e. 104 basic pay in the case of members of the labor would be paid by way of an advance to the wor for the year 1961 and the final adjustment of he payable in 1962 would be made in the light of Fourth Industrial Tribunal's Award. The wor refused to accept the advances offered by the Con and approached the Government for interver Subsequently this dispute was also referred to Fourth Industrial Tribunal, the issue being payable for the year 1962". The Company Pout the incorrectness of the reference
- 2. On the 17th July 1963, the Company bethat a sum equivalent to 4.37 months' basic pay

the elerical and subordinate staff and a sum in 170 days' basic pay would be paid to the the labour force as bonus for the year lecember 1962. The workmen accepted payments under protest and referred the payments Labour Commissioner, Government Resistant Labour Commissioner, Government Bengal, Howrah, where the matter continual

the 15th May 1964, the Company notified a equivalent to 5.49 months' basic pay would the clerical and subordinate staff and a sum to 206 days' basic pay would be paid to see of the labour force as bonus for the year posenbot 1963. The workmen accepted the protest and referred the dispute stant Labour Commissioner, Government of all Howrah, where the matter continues to

apoliations had subsequently been conducted ith rised representatives of the workmen and have now come to a settlement, the terms are as follows.

#### ettlement:

mas of 2.72 months' basic pay for the period der (460 to 31st December 1960, declared the Company's notice, dated 30th September be treated as bonus for the year 1960.

a merim bonus of 2.28 months' basic pay had lst January 1961 to 31st December of in terms of the Company's notice, dated inher 1961 shall be treated as bonus for the The advance of four months' basic pay whe Company in terms of its notice, dated inher 1962, shall also be treated as bonus on the year 1961.

tompany shall pay all permanent workmen were in the employ of the Company on the mber 1961 a further sum of one month's in the case of the members of the labour art basic pay), as an additional bonus on the financial year ended 31st December, is payment shall be final and thereafter no all exist on account of the year ended 31st 1961.

the sum equivalent to three months' basic othe members of the permanent labour force, ince with the Company's notice, dated 6th 1961—50 per cent. will be recovered wages payable to these employees in 78 kly instalments, commencing on and from to be made for the week ending 24th April

us of 4.37 months' basic pay for the period re 1962 to 31st December 1962 (in the case where of the labour force 170 days basic pay) in terms of the Company's notice, dated 1963, will be treated as bonus for the year hereafter there shall be no dispute on account indar year 1962.

% of 5.49 months' basic pay for the period 1st 1963 to 31st December 1963 (in the case embers of the labour force 206 days' basic

pay) declared in terms of the Company's notice, dated 16th May 1964, shall be treated as bonus for the year 1963, and hereafter there shall be no dispute on account of the calendar year 1963.

2. (a) Profit bonus.—In respect of each of the five financial years commencing on and from 1st January 1964, the Company will pay a profit bonus to all its clerical and subordinate staff and members of the labour force, according to the following scales:

Not profit earned	Bonus equivalent to.			
Rs 000001-1 lakh	 2	mouths' basic pay		
Rs. 1,00.0 d-2 lakhs	 2 · 50	Ditto.		
Rs. 2,00,001-3 lakhs	3	Ditto		
Rs 3,00,001 4 lakhs	 3 · 50	Ditto.		
Rs. 4,00,001-5 lakhs	 4 · 25	Ditto.		
Rs. 5,00,001-6 lakhs	 5	Ditto.		
Rs. 6,00,001-7 lakhs	 5 · 75	Ditto.		
Rs. 7,00,001 8 lakhs	6 75	Ditto.		

(In the case of members of the labour force only a month will be equivalent to 26 days).

In the event of a loss being incurred by the Company in respect of any of the aforesaid five financial years, no such bonus shall be payable in respect of the relative financial year or years.

# (b) Incentive bonus- -

In respect of each of the five financial years commoncing on and from 1st January 1964, the Company will pay an incentive bonus to members of its labour force ony according to the following scales:

Wheat milled. (Quintals)			Incentive beaus equivalent to.			
000001-448000		lil				
448001-4850H0			13 days	base pay.		
485001-523000			<b>32</b> · <b>5</b> 0	Ditto.		
523001-560000			52·00	Ditto.		
560001-597000			71.50	Ditto.		
597001-635000			H4 · 50	Ditto.		

3. All members of the clerical, subordinate staff and labour force who were in the permanent, temporary or budli employment of the Company in its Mill at Sibpur, Howrah, during the financial year in respect of which benus calculated as aforesaid becomes payable and who worked on all working days (including days on which they were on paid leave), shall be entitled to the full quantum of bonus in terms of paragraph 2 above. Any employee working a lesser number of days during the relevant years shall be entitled to bonus on a pro rata basis, procided that such permanent, budli or tempoarary employment is not less than three months in the aggregate in the case of clerical and subordinate staff and 78 days in the aggregate in the case of the labour force.

- 4. (a) For the purpose of clause 2 (a) "Net profit earned" shall mean the profit shown in the Company's Profit and Loss Account drawn up in accordance with the provisions of section 211(2 of the Companies Act, 1956, but before providing for any tax notified by the Central Government as being in the nature of a tax on excess or abnormal profits. The amount of such not profit earned shall, if certified in writing by the Company's auditors, be binding on both parties hereto.
- (b) "Basic Pay" shall mean the basic pay earned by any employee during any financial year in respect of which bonus as per 2 (a) and (b) calculated as aforesaid becomes payable, including basic pay in respect of any period of leave with pay and does not include any dearness or other allowances.
- 5. The time of payment of bonus shall be as follows:
  - (a) The amount of any "Incentive bonus", payable to the labour force in terms of clause 2(b) hereof in respect of any financial year shall be declared by the Company on or before the 15th day of January in the next succeeding year and payment in respect of such bonus shall be made not later than the 15th day of February of that year.
  - (b) The amount of any profit bonus payable in terms of clause 2(a) hereof in respect of any financial year shall be declared by the Company within one month of the date of the statutory report of the Company's auditors on the Profit and Loss Account of the Company for the financial year in respect of which such bonus is payable, and payment in respect of such bonus shall be made not later than the first day of September in the year in which the bonus is declared.
- 6. Reservations and stipulations—(a) The Company reserves the right to alter the incentive honus scale referred to in clause 2(b) hereof in the event of the production being increased due to renovation or replacement of or addition to the existing plant and machinery or as a result of any statutory increase in the licensed capacity of the mill.
- (b) Basic pay, as defined in clause 4 (b), shall mean the wages payable in accordance with the scale prescribed by the Fourth Industrial Tribunal Award, dated 10th November 1961, notwithstanding any merger or amalgamation of the whole or any part of dearness or other allowance with such wages which may be effected at any time by legislation, Tribunal Awards or orders of any other statutory authority or compromise and notwithstanding any increase in such wages by Tribunal Awards, legislation or otherwise.
- (c) Notwithstanding anything contained in the Bonus Legislation which may be enacted in future, bonus will be paid to all categories of employees in

the mill in terms of this Agreement for a particle years from the 1st January 1964

Representative of the employer Illegible, for Balmer Lawrie and Co., Ltd.

Managing Agents: The Bengal Flour Mills Co La

K. B. Basu, Counsel for Bengal Flour Mills Co., Ltd.

Representative of the workmen.

N. J. Burman, General Secretary West Bengal Flour Mills Mazdoor Courtes

N. J. Burman. President. Bengal Flour Mills Employees Union

Witness:

Madhab Nayek (in Hindi). R. N. Sahoo. Birakishor Parhi. Dhaneshwar Parhi. N. C. Nayak. 25th February, 1965.

R. BHATT WHAI

Judge, Fourth Industrial Tre

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Reform Flour Mills Private Little other Flour Mills

And

Their workmen represented by Reform Flour Employees Union and four other Unions

And

In the matter of the Governmen Order of the No. 819-IR/IR/11L-521/61, dated 12th March P

Humble petition of both the parties above-

Most respectfully sheweth-

- 1. The parties above have come to an am settlement in respect of their various disputes by them and have executed an Agreement dated of the same. A copy of the Agreement dated June 1964, is enclosed herewith and m Annexure "A.".
- 2. In pursuance of the said Agreement the I have agreed that the claim made by the Union additional bonus for the year 1960 payable mand (2) for wages for the period of work-sto should be rejected.

Under the circumstances it is humbly prace. Your Honour will be pleased to pass an iward a ngly and to pass such other order or orders as diffit.

for this act of kindness, the petitioners, as in ound shall ever pray.

gorm Flour Mills Employees Union : mery Mahanty

Raut Rai.

<sub>uram</sub> Chose hat Mohant v

mulhar Dar

form Flour Mills Private Limited:

y Dutta

k ['kil

me 24th June 1964.

ent dated 24th June 1964 entered

#### Between

s Reform Flour Mills Private Ltd. (hereinafter to mentioned as "Mill") represented by Mr. A. N. bette Secretary, and Mr. A. K. Ukil, Labour ther and its workmen represented by Sevenmember Committee of, Reform Flour Mills Emwater Union (Regd. No. 5738).

ments the following disputes were raised by the

Dispute for bonus for the year 1960 pay-able in 1961 and wages for the period of work-stoppage etc., mentioned under issues Nos. 1 and 2 as per Government Order of Reference No 819-1 R 'IR/11L-521/61. dated 12th March 1962

Dispute for bonus for the year 1961 payable in 1962, as per Government Order of Reference Mo 2302-I R. IR/11L-338/62, dated 8th June

larious disputes contained in the Charater of bemands of the workmen, dated 13th July

dwhereas the aforesaid first two items of disputes, mas for the year 1960 payable in 1961 and bonus for at 1961 payable in 1962 have already been referred Government of West Bengal to the Fourth nai Tribunal for adjudication and that the same m pending and the other disputes mentioned Charater of Demands, dated the 13th July 1963. isobeen discussed between the representatives of Reform Flour Mills Private Ltd., and their en on various dates.

whereas after long discussions on various 19th the parties have come to an amicable settle-\* respect of all the three disputes mentioned

# lived of Agreement witnesses as follows:

hat both the parties, i.e., the mill and its thave agreed that the irrecoverable amount has been paid by the Company for the year trable in 1961, viz., four months' (104 days) Per in accordance with late Dr. Roy's sugges-Me Mill's Notice, dated 19th December 1961, be treated as final payment of bonus and the

workmen concerned will be entitled to no further amount in respect of the said year as bonus. The additional amount equivalent to 2 months' 23 days or 75 days' basic pay which was paid as advance will be treated as an advance recoverable as mentioned in the Company's Notice, dated 19th December 1961. This will settle this issue of the Government of West Bengal Order of Reference No. 819-I.R. IR /11L-521/61, dated 12th March 1962.

- (2) That both the parties further agree that the mill would pay 4 month's (104 days) basic pay for the year 1961 payable in 1962 as bonus and the amount paid as advance in 1961 and revoverable as mentioned in clause (1) above would be set of and adjusted against the amount of bonus to be paid for the year 1961 payable in 1962, and that the balance payable as bonus will be paid in cash within a month from the date of this agreement. This will settle the issue of the Government of West Bengal Order of Reference No. 2302-1.R. /IR '11L-338 '62, dated 8th June 1963.
- (3) That the workmen agree to withdraw their claim for wages for the period of work-stoppages mentioned under issue No 2, Government of West Bengal Order of Ref. No. 819 A.R./IR-111-521/61, dated 12th March 1962, now pending before the Fourth Industrial Tribunal. It is further agreed that appropriate application would be made by both the parties before the Fourth Industrial Tribunal for passing an award as por terms of this Agreement contained herein
- (4) It is further agreed by the workmen that this payment of bonus for the years 1961 and 1962 will not be treated as precedent and for as a condition of service for payment of bonus in future years.
- (5) Regarding the Charter of Demands, dated 13th July 1963, submitted by the workmen, a true copy of which is attached herewith, the mill agrees to concede to some of the demands as mentioned hereinbelow:
- (a) Against item No 1 of the Charter of Demands the mill agrees to make 29 temporary workers permanent.
- (b) Against item No. 2 of the Charter of Demands the mill agrees to promote the following categories of workers who are at present working in unskilled category to semi-skilled category, effective from 15th June 1964:

1. Rollerman .. 6 persons.

3rd Floor 3 persons.

4th Floor 3 persons.

5th Floor 6 persons.

Washerman (wheat side) 3 persons.

.. 9 persons. 6. Sewing Men 30 persons.

(c) Regarding Demand No. 3 the mill agrees to pay as a special case, 0.25 P. per day to the Head Misrty Shri Mathura Nath Samanta. over and above his present wages with effect from 15th Jure 1964.

- (d) Regarding Demand No. 4, it is agreed by the mill that the Mill Manager may allow privilege leave with pay to workers who have overstayed any leave granted by the mill and have worked up to 220 days during a calendar year at the specific recommendation of the Seven-Member Committee of the representatives of the workmen provided the said Seven-Member Committee satisfies itself of the genuineness of the reasons of overstayal. The workmen agree that granting of privilege leave to workmen who are not otherwise qualified to enjoy such privilege leave entirely depends upon the sole discretion of the Mill Manager and that this privilege will only be granted till the present operation of Land Settlement Survey in Orissa continues and not otherwise thereafter.
  - (e) Demand No. 5 is withdrawn.
- (f) Regarding demand No. 6, the mill agrees to allow workmen to resume duties within two days of the expiry of the leave granted to such workmen who have overstayed leave without permission provided the workmen concerned produce documentary evidence of having informed the mill by registered letter regarding their inability to resume on and from the third day of the expiry of their leave or extension granted. The workmen agree that this facility will be granted at the discretion of the Mill Manager when the workman concerned proves to his satisfaction that he has failed to resume duties due to circumstances beyond his control such as, a failure to catch the train, flood or natural calamities.
  - (g) Demand No. 7 is withdrawn.
- (h) Regarding demand No. 8 the mill agrees to expedite the payment (generally within a fortnight) of gratuity, when payable, on the retirement or on retrenchment or on resignation or on termination of service as the case may be. The workmen, however, agree that any workman desiring to retire from service on attaining the age of superannuation, which is 58 years, or to resign from service, will give at least three weeks' notice in writing to the mill to that effect to facilitate such payment if and when payable.
- (i) Regarding demand No. 9, two shorts each year will be provided to each permanent man with effect from 15th June 1964.
- (6) Regarding the other items of demands mentioned in the said Charter of Demands, dated 13th July 1963, i.e., from demand No. 10 to demand No. 17, except demand No. 12, the workmen agree to withdraw these demands and the workmen also agree not to raise any dispute in respect of the same or any of the demands mentioned in the Charter of Demands, dated 13th July 1963, within at least 2 (two) years from the date hereof.

For Reform Flour Mills Employees' Union.

- 1. Daity Mahanty.
- 2. Kanduri Rawatri.
- 3. Guiram Ghosh.
- 4. Uchal Mohanty.
- 5. Bansidhar Das.

For Reform Flour Mills Private Ltd.,

- 1. A. N. Dutta.
- 2. A. K. Ukil.

#### Witnesses:

- 1. Sudhangsu Kumar Sen,
- 2. Dijabar Shasmal.

Dated the 24th June 1964.

True Copy

REFORM FLOUR MILLS EMPLOYEE, I

Registered under Trade Union Act 1926 Regd. No. 5738 Phone: 55-4639

President: Shri S. K. Bhattacharjee, 3 Mohan Lal Street, Caloutta-4.

> Office 12°2 Strand Ro Second By-Lai Ramkrishnapon Howrah. Post Box No

Very Urgent

Ref. No.

Dated 13-7-196;

To
The Mill Manager,
Reform Flour Mills (P) Ltd.,
Foreshore Road
Howrah.

Subject: Charter of Demand on be of the workers employed m Mes Reform Flour Mills (P) Ltd.

Dear Sir.

- 1, Shri Daitari Mohanty, a worker of the mills at the Vice-President of this Union of workers the no other Union existing in this mill at present present present properties the 4th Industrial Tribunal), do hereby su this Charter of Demand on behalf of the workmen a request to so kindly negotiate direct with the U oither on a bipartite level or on a bipartite level settle the dispute peacefully and ameably.
- (1) Permancy of workmen by stopping unlaw lap practices in respect of terminating unlawtage unreasonably the services of the workers cone only to keep them deprived of their permanancy in of legal and statutory benefits, etc. Principles of string orders are being outranged as well for Managem malpractices.
- (2) Company's wilful evasion to pay wage to workmen concerned by unlawfully and unreason twisting their designation and categorisation.
- (3) Proper categorisation of the workers and fixed of wages of the highly skilled workers
- (4) Annual leave facilities with and without we to be regulated like Hooghly Flour Mills No de tion of leave wages for any excess of such leave bey 84 days in a year to be done by the company.

for Pestival Holidays being unconditional pad even if the same falls during the period without wages.

span shall stop their illegal and wrongful supplied a worker from resuming their work If any worker returns late from sanctioned n by one day.

galy Mills have provided with accommodaworkers and similar housing facilities or at in licu of the same be granted.

andy accumulation of each worker to be paid morkers while in service of the mills.

nson of uniforms to the workers as being Mess. Hooghly, United Flour mills, etc.

k leave benefits of the E. S. I. Corporation der no circumstances be added to the annual

notes Engineering Award from a days to 14 davs plus 4 days).

Computation of Gratuity to be made on the basis month average wages a practice followed by mur Mills as per the direction of the Labour ent of the Bengal Chamber of Commerce and

Additional benefits to be given to Sardars, at Sardars etc., keeping line with Messrs. Four Mills Co Ltd., Howrah.

Post of Head Sardar has to be filled in which m kept vacant deliberately.

Stores (materials) of this company are being I for East India Corporation Cotton Mills, reparate concern belonging to the same set of m-this has to be stopped being illegal.

Electricity restriction is being violated by the wand while doing inspection of the mills by the ment to check the use of electrical current, the say put to harassment and shoulder responstaking recourse to falsehood and legal mani-

Cost of Living Index computed by the B. C. C. I dearness allowance being paid accordingly to ters is not correct as per the factual position way index supported by the authentic news m the news papers, etc. Last six months' will testify to the incorrectness of the Living alculation by the B. C. C. I. and consequently here have been paid D. A. less than they were entitled as such. Living Index figures pre-JBC C. I. to be circulated to the workers of " Mills before D. A. is computed and finalised, the Union-cum-workers concerned can take it the respective company and arrive at a correct and D A. to be paid accordingly.

mands preferred above being lawful and reasonrequest the company to fix a date and time for begotiation within a week or to simply let the now that they are not agreeable to bipartite negotiation at the earliest so that steps may be taken by us to finalise through conciliation machinery.

Thanking you.

Yours faithfully.

Vice President. Reform Flour Mills Employees' Union.

#### MEMORANDUM OF SETTLEMENT

Name of the parties

Messrs. Shree Lakshmi Flour Mills Ltd., 541/A Rabindra Sarani, Calcutta-3. and their workmen represented by All Bengal Mills Workers' Flour 63/1 Union. Kali Banerjee Lane, Howrah.

Representing employer: (1) Shri B. D. Agarwalla, (2) Shri G. D. Agarwalla.

Representing workmen . (1) Shri Sibnath Banerjee, (2) Shri Satyendra Nath Banerjee.

Short recital of the case.—The dispute arose over the termination and dismissal of certain workmen, issue of bonus for the years 1961 and 1962 and increase in D. A. The dispute over the dismissal and termination are pending before the Fourth Industrial Tribunal under section 33(2)(b) and or under section 33A of the Industrial Disputes Act 1947 The dispute over bonus for the years 1961 and 1962 also pending before the said Tribunal under separate orders of reference under section 10 of the Industrial Disputes Act (vide GO. No. 819-IR, dated 12th August 1962, and Order No. 6466-1.R IR III-338 62 dated 4th December 1964. In the said order of reference apart from the issue of bonus for the said years, the issue of what payment, if any, the workers are entitled to for the period of work stoppage is also there. On protracted negotiation between the parties, all the disputes have been sottled amicably and out of Court on the terms hereunder:

#### TERMS OF SETTLEMENT

#### Part I

- 1. That it is agreed to by and between the parties that (1) Bhagawat Samal, (2) Durjodhan Mohanty, (3) Nokhai Jesoyara, (4) Jairam Singh, (5) Sadagar Das, (6) Bhagelu Dubey, (7) Britanti Jeswara and (8) Bideshi Jeswara will be reinstated on and from the date of reporting for duty and on the workmen concerned signing the declaration draft of which is enclosed and marked Annexure 'A to this settlement. The period of their idleness will be treated as leave without pay. It is further agreed that in case any of the above workmen do not report for duty within 15 days of signing of this settlement he will be deemed to have left the services of this company of his own accord.
- 2. That it is agreed to by and between the parties that the legal heirs of late Naba Gopal Nandi and late Narendra Deb Bej will be paid the following dues:
  - Gratuity as per the Tribunal award.
  - Bonus as due per this settlement. (ii)
  - Any earned wages due. (iii)
  - (iv) Any leave wages due.

These payments will be effected after deduction of the advances and/or loans standing in their names.

- 3. That it is agreed to by and between the parties that Sarbasri (1) Narahari Bisal, (2) Balaram Das, (3) Damu Parira and (4) Parameswar Behara will be paid the following dues in full and final settlement of all their claims including that of reinstatement and/or re-employment against the Company:
  - Gratuity as per the Tribunal award. (1)
  - (2)Bonus as per this settlement.
  - (3)Any earned wages due.
  - Any leave wages due. (4)

These payments' will be effected after deduction of the advances and/or loans standing in their names.

- 4. That it is agreed to by and between the parties that Sarbasri (1) Ambika Pd. Tewari, (2) Baleswar Pd. Thakur, (3) Shyam Badan Pandey, (4) Ganesh Gharai, (5) Abhiram Samal, (6) Ram Dular Ahir, (7) Achhaibar Ahir, (8) Kunja Behari Mahanti, (9) Ram Chandra Mahanti, (10) Sewdhari Jeswara, (11) Dharani Jeswara, (12) Fulena Singh and (13) Saraddin Koiri will be paid the following dues in full and final settlement of all their claims including that of reinstatement and/or reemployment against the Company:
  - An amount equivalent to 15 days' wages and D. A. per completed year of continuous service.
  - One month's notice pay.
  - Bonus as per this settlement for the years 1961 and 1962.
  - Eight months' salary as ex-gratia at the (d) wages drawn at the time of the determination of their respective services.
  - Any earned and/or leave wages due.

The payment will be effected after deduction of the advances and/or loans standing in their names.

- 5. That it is agreed to by and between the parties that Sarbasri Chemai Routh, Nathilal Gupta, Somai Hela will be paid the following dues in full and final settlement of all their claims including that of reinstatement and/or re-employment against the Company:
  - Eight months' salary as ex-gratia at the wages (a) drawn at the time of the determination of their respective services.
  - (b)

  - One month's notice pay. Gratuity as per the Tribunal award. Bonus for the years 1961 and 1962 as per this (d) settlement.
  - Leave and/or earned wages due. (e)

These payment will be effected after deduction of the advances and/or loans standing in their names.

6. That it is agreed to by and between the parties that all the cases pending before the Fourth Industrial Tribunal under section 33(2)(b) and/or under section 33(a) of the Industrial Disputes Act, 1947, will hereafter be treated as withdrawn and/or disposed of in terms of the settlement.

7. That it is hereby agreed to by and be parties that the above payments will be et 8th May 1965.

# II. Benus for the years 1961 and 18

- 8. That it is agreed to by and between to that bonus for the financial years 1961 and be paid on the following basis.
  - 248 days' basic pay to those perman (a) men who have worked for 400 day the calendar years 1961 and 1962
  - 124 days' basic pay to those perman men who have worked for 360 day. but not 480 days during the calendar 1961 and 1962.
  - 62 days' basic pay to those permanent: (c) men who have worked for more time but less than 360 days during the years 1961 and 1962
  - provided that the workmen who have many  $\frac{1}{2}$ (d) completed 180 days during the tear 19 and 1962 will not be entitled to any
- That it is agreed to by and between any that the advances or loans for the years  $19\,\nu_{\rm car}$ 1961 and 1962 granted to the workmen and starts in their names will be adjusted from the about ments of bonus and that the computation and a tion of such Bonus payment will be at the rate. wages existing in 1962.
- 10. That it is agreed to by and between the that there will be no payment of wages compe or otherwise for the period of strike lock or the year 1961.
- 11. That it is agreed to by and between to that the following categories of workmen was an increase in the D. A. on and from lst April 19 as mentioned against their respective name .
  - Clerical staff Rs 20 per (1)
  - (2) Durwans, Drivers, Rs 10 per: Bearers and Sweepers
- 12. It is agreed to by and between the part there will be no demand for merease of b these categories for a period of one year from ' of this settlement.'.
- 13. That it is agreed to by and between the that copies of this settlement will be filed bef Fourth Industrial Tribunal with a prayer to de all the pending cases under G.O No. 819 I R dat August 1962, and G. O. No 6466-IR IR III dated 4th December 1964.
- The workmen assure the management discipline and maximum quality production as undertake that they will not resort to any direct without giving proper notice and without ext the other constitutional channels provided un labour laws and the management undertake resort to unfair labour practice and consider grievances in a sympathetic manner

That any amendment of the declaration of Bonus pany for 1963 will also be applicable to all aforeged workmen

That this settles all the disputes as stated above.

are of the en's representatives.

Banerjee.

ngal Flour Mills'

Tuon. 63/1 Banerjee Lane. Howrah.

zira Nath Banorjee, i Secretary. ngal Flour Mills " Union, 63/1 Banerjee Lane, Howrah.

mdra Nath Banerjee.

Naresh Pandey.

dia Dass.

d 26th April 1965

Signature of the employers' representatives.

For and on behalf of Shree Lakshmi Flour Mills Ltd.

G. D. Agarwalla, Director. B. D. Agarwalla, 83 Beadon Street. Calcutta-6.

26th April 1965.

The Director, Shree Lakshmi Flour Mills Ltd.. 243 Rabindra Sarance, Calcutta-3.

I beg to state the following for favour of your kind and sympathetic consideration:

That since...... l along with others were coerced and forced by some of our fellow workmen and outsiders to indulge ourselves in illegal and prejudicial acts inside the mill promises.

That I hereby in an unequivocal manner express my apologies for the misconduct committed by me.

That I hereby further undertake not to indulge myself in such or other misconduct and or acts prejudicial to the interests of the Company.

That I am also agreeable to the recovery of the loans/ advances granted to me by the Management on 29th September 1962. I am also agreeable to accept the Bonus declared by the Mills for the year 1963.

That I undertake to abide by the provisions of the law pertaining to Labour and also by the provisions of the Standing Orders of the Company.

Under these circumstances I request you to reinstate me by withdrawing your termination/dismissal order, dated....., and allow me to resume the 

Yours faithfully,

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

# LABOUR DIRECTORATE

# CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960-100)

Cen		roup/Sub-group.	Centr	re. Ho	wrah.					
1- <b>A</b>		လယ္/အယ-မွှာလယ္		June 1964.	July 1964.	August 1964.	Sept. 1964.	Oct, 1 <b>964.</b>	Nov. 1964.	ı
	(a) Cereals and Proc	lucts		107	113	135	134	130	128	
	(b) Pulses and Prod	ucte		148	150	157	166	176	173	
	(c) Oils and Fats			133	146	171	176	169	166	
	(d) Mest, Fish and l	Eggs		125	132	138	142	151	148	
	(e) Milk and Produc	ts		105	111	114	114	114	114	1
	(f) Condiments and	Spicos		124	125	126	124	141	155	4
	(g) Vegetables and I	fruite		139	144	153	158	164	183	1
	(h) Other Food			117	117	137	141	158	164	H
		Food Index		118	128	139	141	145	147	- 1
I-B.	Pan, Supari, Tobacco	and Intoxicant		115	115	115	116	116	116	11
n.	Fuel and Light			117	119	119	119	120	120	19
III.	Housing			104	105	105	105	105	105	10
IV.	Clothing, Bedding and	l Footwear		112	113	114	116	117	117	ini Ini
V.	Miscellaneous :									111
	(a) Medical Care			102	102	102	102	102	102	101
	(b) Education, Recre	stion and Amusement		120	120	120	120	120	120	131
	(c) Transport and Co	mmunication		114	115	115	115	115	115	111
	(d) Personal Care an	d Effects		125	124	125	125	125	125	13
	(e) Others			120	121	123	124	125	125	13
		Miscellaneous Index		115	115	115	116	116	116	Ш
		General Index		116	119	130	181	133	135	4
Betir	nated General Index :									-
	Centre. On beer	) <b>,</b>								
	Howrah 1944=10		• •	166	170	186	187	190	193	18

D. CHATTERJEE,

Labour Commissioner, West Bengal, and Competent Authority under Minimum Wages Act. 31





# Gazette

सत्यमव जयत

THURSDAY, JUNE 24, 1965

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# PART IC-Awards by Industrial Tribunals and Consumer Price Index

#### **GOVERNMENT OF WEST BENGAL**

#### LABOUR DEPARTMENT

1906-1.R. IR/8L-56/63.- 28th May 1965.—
Leave under the Government of West Bengal, and Department, Order No. 3624-1.R./IR/8L-56/64 the 18th August 1964, the industrial dispute the Messrs Sri Sri Lokenath Cotton Mills Ltd., iper, district 24-Parganas, and their workmen merted by Sri Sri Lokenath Cotton Mills Workmen, P. O. Baruipur, 24-Parganas, regarding that mentioned in the said order being a matter with the second schedule to the Industrial ties Act, 1947 (XIV of 1947), was referred for iscation to the Second Industrial Tribunal;

but whereas the said Second Industrial Tribunal submitted to the State Government its award on and industrial dispute;

m. therefore, in pursuance of the provisions of a 17 of the Industrial Disputes Act, 1947 (XIV 1971), the Governor is pleased hereby to publish and award as shown in the annexure hereto.

#### **ANNEXURE**

t natter of an industrial dispute between Messrs. Sri Sri Lokenath Cotton Mills Ltd., Baruipur, fetrict 24-Parganas, and their workmen re-resented by Sri Sri Lokenath Cotton Mills Noters' Union. P.O. Baruipur, district 24-Parmas, (Case No. VIII-219 of 1964.)

RI THE SECOND INDUSTRIAL TRIBU-NAL, WEST BENGAL

## Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. Appearances:

For the Company: Shri N. K. Mukherjee, Advocate. For the Union: Shri Patit Paban Pathak.

The Government of West Bengal, Labour Department, by its Order No. 3642-I.R./IR/8L-56/63, dated Calcutta, the 18th August 1964, referred an industrial dispute between Messrs. Sri Sri Lokenath Cotton Mills Ltd., Baruipur, and their workmen represented by Sri Sri Lokenath Cotton Mills Workers' Union for adjudication regarding the issue mentioned in the order of reference.

#### Issue:

Whether the dismissal of Shri Monoj Kumar Chanda is justified? To what relief, if any, is he entitled?

This is a reference under section 10 of the Industrial Disputes Act. Sri Sri Lokenath Cotton Mills Workers' Union representing the workmen of the Company championed the cause of Monoj Kumar Chanda, Monoj was dismissed from service of the Company on 16th October 1963. The Union challenges the order of dismissal. Shri Chanda participated in trade union activities which was viewed with disfavour by the management. On 9th September 1963 Shri Chanda was served with a charge-sheet containing false allegation of negligence and disobe-dience on 5th September 1963. Shri Chanda replied to the charge-sheet and an enquiry was held on 17th September 1963 in presence of Shri Chanda. On 4th October 1963 copies of proceedings were forwarded to Shri Chanda who by his letter, dated 7th October 1963, protested against the said proceedings. The Company in spite of the protest served him with a letter of dismissal on 16th October 1963 with immediate effect. The management in the enquiry proceedings violated the principles of natural justice and victimised Shri Chanda for trade union activities. Reinstatement in service as well as back wages are claimed.

The Company filed written statement denying the allegations of Chanda that the enquiry had been unfair or opposed to the principles of natural justice. The charge-sheet was not on false grounds. On 5th September 1963 Shri Chanda was found idling in the morning by Shri R. Ganguly, Dyeing Supervisor. Chanda was asked to do his work but he flouted the orders. He was asked to go to the Manager but he refused to do so and wanted the Manager to come to him. On these allegations charge-sheet was issued to him. Chanda replied to the charge-sheet on 11th September 1963. Thereafter enquiry was held on 27th September 1963 by Shri Ajit Kumar Ghosh in presence of Chanda. Witnesses were examined and Chanda was given opportunity of cross-examining them. The enquiring officer found him guilty of the charges and finally the management issued the letter of dismissal.

#### Decision:

Monoj Kumar Chanda was dismissed by the letter Ext. G, dated 16th October 1963. The letter states that Chanda was found guilty in respect of the chargesheet, dated 9th September 1963, and his past record was also considered in amending the punishment. Let us now turn to the charge-sheet which is Ext. A. The charge against Chanda was that on 5th September 1963 he was found sitting on the folding table of the dyeing house at 6-30 a.in. by the Dyeing Assistant Shri R. Ganguly who told him to do the work but the workman refused. The workman was called by the Manager Shri Chatterjee through Durwan Giriraj but he refused to go to the manager saying that the Manager was to come to him. On the above fact the charges were neglect of duty, wilful insubordination, disobedience of lawful and reasonable orders of superior. He was put under suspension at once. He was asked to explain within 48 hours. explanation was submitted by Chanda. It is Ext. B, dated 11th September 1963. In the explanation the workman stated that he was suffering from fever from the previous night and he told the Dyeing Assistant that he would finish his work after taking tea. At that the Dyeing Assistant threatened to push him out of the factory by the neck. The workman joined his work after tea but he was told that the Manager wanted his presence. When he was going to see the Manager, Manager himself came there and This was the reply given by the suspended him. workman. Then the date of enquiry was fixed which is an admitted fact. The enquiry was held by Shri Ajıt Kumar Ghosh on 27th September 1963 in presence of the workman. The record of proceedings is Ext. D. The workman challenges the enquiry proceedings as opposed to the principles of natural justice inasmuch as the workman was not given opportunity to defend himself. It is to be noted that after the enquiry was concluded copies of the enquiry proceedings were forwarded to him accompanied by a letter Ext. F, dated 4th October 1963. The workman challenged the enquiry proceedings by his reply Ext. 1, dated 7th October 1963. In that letter the procedure adopted by the enquiring officer was challenged in a general way and the record of enquiry was further impugned as incorrect. The workman prayed for a proper enquiry and wanted that the statement should be recorded properly and in Bengali so that the workman might understand. He wanted

that the witness should be examined once presence. Now I will turn to the proceed enquiry Ext. D. It shows that there were the nesses at the enquiry. One was R A G second Giriraj, Durwan and third was Han X Chatterjee, Manager of the Mill. The statem the three witnesses are the first four page of The record of enquiry can be found on the 50 There is page marking from the 11th page. from 1 to 8. The proceeding states that Ganguly (M.W. 1), management witness No 1 ing Assistant, made over his written at (enclosed) to Monoj Chanda (present) h shows that the written statement of read over Ganguly was by the himself and Monoj then was aske cross-examine. The written R. N. Ganguly was prepared beforehand will turn to page 4 which states Giriraj durage submitted a statement which is read our to Chanda (enclosed). This also shows that that been a written statement of Giriral which was over at the enquiry probably by the enquiring of Then Giriraj was allowed to be cross-evaluated Monoj. Lastly, I will turn to page 5 lt 8 tioned that M. Chatterjee, M.W 3 (Manager) over his written statement (enclosed) to Chanda (present). It is also clear that Coa prepared a previous statement which was read by the witness at the enquiry This fact is out from the record itself because the first four containing the written statements of the three nesses are not page marked but they had been before the enquiring officer beforehand Tac m enquiry begins from the fifth page of Evi which is page No. 1 of the enquiry proceedings enquiring officer Shri Ghosh was examined b he. He wanted to say that he examined Comm witness first but no running number was given to He admits however that Shri Chatte written statement was filed at the enquire Chatterjee did not make any oral statement b him. Shri Chatterjee is an important witness a is admitted that he prepared a statement which filed before the enquiring officer when the en commenced. So far as other witnesses are cond I am unable to accept the explanation of Shn C in view of his own record in Ext D which s to the contrary. In fact all the three statement three witnesses were prepared beforehard and workman was simply asked to cross-examac witnesses after their written statements were over by the witness themselves and in the ca durwan by the enquiring officer himself question is whether the procedure adopted h enquiring officer affords reasonable opportunits the workman for defending himself. The last this point is more or less well settled A recent sion of the Supreme Court may be cited in this nexion. It is reported in 1963, IIJ. Volume II Relevant portion of the discussion can found at page 379. In the instant case the will were not orally examined by the enquiring office their written statements were read over at enquiry. In the reported case a similar proc and their Lordship observa was adopted follows:

"Therefore, the nature of the enquiry and of the person against whom the enquir

ag held will have: some bearing on what be the minimum requirements of the ould be the minimum requirements of the give of natural justice, where, for example, exers are permitted before a Tribunal hold-tan enquiry and the party against whom enquiry is being held is represented by a enquiry is being held is represented by a yet, it may be possible to say that a mere ding of the materials to be used in the pury may sometimes be sufficient—see w Prokash Transport Company versus New tarna Transport Company (1957, S.C.R. but where a domestic enquiry in an industrial targets lawyers are not permitted accommendation. matter lawyers are not permitted, someg more than a mere reading of statements be used will have to be required in order a safeguard the interest of the industrial wiker Further we can take judicial notice the fact that many of our industrial workers re disterate and sometimes even the represenance of labour Union may not be present defend them. In such a case to read over prepared statement in a few minutes and ier ask the workmen to cross-examine would ake a mockery of the opportunity that the ales of natural justice require that the workmen should have to defend themselves. gents to us therefore that when one is dealmg with domestic inquiries in industrial matters, the proper witnesses from the beginning to the end in the presence of the workman the enquiry itself. Oral examination always takes much longer than a mere reau-ing of a prepared statement of the same ength and brings home the evidence more dearly to the person against whom the enquiry being held. Generally speaking, therefore, w should expect a domestic enquiry by the nanagement to be of this kind".

the workman with copies of the prepared to sometime ahead so that the workmen get himself prepared for cross-examination. half the workman is illiterate and he did not English. While the statements were prepared again it cannot be expected that he could at chow-examine the witnesses successfully in view above handicaps. On the side of the Company M is sought to be made that the workman was ented by one N. Rakhit. Shri Ghosh attempted n this in his evidence after the Union had ther evidence. It was nowhere suggested to raman that N. Rakhit, an officer of the Union, lewed to represent the workman. The probeen a fact the proceedings would have mennd that the workman was allowed to be repre-Union Moreover if as office-bearer of the Union really present he would have cross-examined the eses on behalf of the Company and the workwould not have come forward to do the same. the above circumstances the argument aced on the side of the Company can be sucbe out. The conclusion is inevitable that the man was not given proper opportunities of the thinself against the charge-sheet. It is sed to the principles of natural justice and as the analysis of the principles of the p the enquiry must be deemed as unfair and the enquiring officer cannot therefore be

accepted. The learned lawyer for the Company has placed before me a case reported in 1959, 2, L.L.J. page 663. This case does not help the management in any way, on the contrary, it lays down the clear proposition of law that the defect in the conduct of the enquiry could have been rectified if the Company had produced before the Tribunal the witnesses and give an opportunity to the workman to cross-examine them afresh. It was open to the management to examine witnesses before me and prove the charges against the workman. No such evidence was produced before the Tribunal. The only witness was Shri Ghosh, the enquiring officer, who had no personal knowledge about the incident. There is no evidence before the Tribunal on which conclusion evidence before the Tribunal on which conclusion can be drawn that the workman is guilty of the charges. In view of the findings recorded above, the dismissal of Shri Monaj Kumar Chanda must be held to be unjustified. He is entitled to reinstatement and back wages. This is my award which is to be implemented within 30 days of its publication in the "Calcutta Gazette".

> A. P. BHATTACHARYA, Judge, Second Industrial Tribunal. 15-5-65.

Taken at my dictation and corrected by me
A. P. BHATTACHARYA,
Judge.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 2118-I.R./IR/11L-52/65.—11th June 1965.—Whereas an industrial dispute exists between Messrs. Mayapuri Cinema (P) Ltd., 222 G. T. Road (South). Sibpur, Howrah, hereinafter referred to as the employer and their workmen represented by Bengal Motion Picture Employees' Union, Howrah Branch, 12/13 Cowies Ghat Road, Sibpur, Howrah, hereinafter referred to as the workmen, relating to the matter specified in the Second Schedule to the Industrial Disputes Act. 1947 (XIV of 1947);

And whereas the employer and the workmen have under sub-section (1) of section 10A of the said Act referred the said dispute to arbitration by an Arbitration Agreement and have submitted to the State Government under sub-section (3) of the said section a copy of the said arbitration agreement;

Now, therefore, in pursuance of sub-section (3) of section 10A of the Industrial Disputes Act. 1947 (XIV of 1947), the Governor is pleased hereby to publish the said arbitration agreement as shown in the annexure hereto

#### ANNEXURE

Arbitration Agreement under section 10A of the Industrial Disputes Act, 1947

(1) Name of the parties—Mayapuri Cinema (P) Ltd., 222 G. T. Road (South), Sibpur, Howrah, and

their workmen represented by Bengal Motion Picture Employees' Union (Regd. No. 925), Howrah Branch, 12/13 Cowies Ghat Road, Sibpur, Howrah.

- (2) Representative of the employers—Shri M. N. Chatterjee, Manager.
- (3) Representative of the workmen—Shri Basudeb Banerjee, Secretary.
- (4) Total number of workmen employed in the undertaking affected—Twenty-seven.
- (5) It is hereby agreed between the parties to refer the following industrial dispute to the arbitration of Shri P. R. Mukherjee, M.A., L.L.B., Advocate, ExJudge, Tribunal, West Bengal, of 24A Anil Roy Road, Calcutta-29:

Whether the termination of employment of Shri Gopal Shaw is justified? To what relief, if any, he is entitled?

We further agree that the decision of the arbitrator shall be binding on us.

Witness:

- (a) S. K. Choudhury, Labour Officer, Government of West Bengal. 20-1-65.
- (b) Illegible, Labour Officer, Howrah. 20-1-65.

Representative of the employers: M. N. Chatterjee, 20-1-65.

Representative of the workmen: B. Banerjee, 20-1-65.

I agree to act as Arbitrator in respect of the matters specified in this agreement.

P. R. MUKHERJEE. Signature of the Arbitrator. 20-1-65.

By order of the GOVERNOR. S. C. Mukherjee, Asst. Secy.

No. 1984-I.R./IR/15L-3/64.—2nd June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 1206-I.R./IR/15L-3/64, dated the 19th March 1964, the industrial dispute between (1) Messrs. Ram Krishna Pure Oil Mill. P-56/1 Strand Road, Calcutta-6, (2) Messrs. Bhadrakali Oil Mill (P) Ltd., 67/39 Strand Road (Kulpighat), Calcutta-6, (3) Messrs. Agnihotra Oil Mills, 37/1 Canal West Road, Calcutta-4, (4) Messrs. Janki Pure Oil Mill, 67/44 Strand Bank Road, Calcutta-6, (5) Messrs. Sree Durga Pure Oil Mills, 67/44 Strand Road, Calcutta-6, and (6) Messrs. Gopal Pure Oil Mills, 57/41 Strand Road, Calcutta-6, and their workmen represented by Employees' Association, 1 Joy Bhattacharjee Lane, Calcutta-3, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947),

was referred to the Fifth Industrial Trib

And whereas during the pendency of prospective before the said Industrial Tribunal. Shri Sanda and fourteen other workmen of Mesars. Assume Mills made a complaint in writing to the said lad Tribunal against the said Company alleging the said Company had contravened the provisions of 33 of the Industrial Disputes Act, 1947 (XIV of

And whereas in exercise of the powers confersection 33A of the Industrial Disputes Act 1847 of 1947), the said Industrial Tribunal has adjudupon the said complaint and submitted its and the State Government;

Now, therefore, in pursuance of the proves section 17 of the Industrial Disputes Act 1947, 1 1947), the Governor is pleased hereby to publicated award as shown in the annexure hereto

#### ANNEXURE

In the matter of an application under section; the Industrial Disputes Act, 1947, filed is Sasadhar Das and 14 others (C-e Shri Page Bhatta charya, 1 Joy Bhattacharya Galcutta-3), all employees of Messrs. Aghibu Mills, 37/1 Ganal West Road, Calcutta-4, is the aforesaid Company. (Case No. 47 of 1964 section 33A).

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI Judge. Fifth Industrial Tribunal.

Present for the Company: Shri A. Sarkar. Ad Present for the workmen: Shri Panchanan E charya, representative of the workmen

This is an application under section 33A Industrial Disputes Act, 1947, by Shri Sasadhi and 14 others, all employees of Messrs. Agmitot Mills, alleging contravention of section 33 of the strial Disputes Act by the opposite party during pendency of an industrial dispute between the opposite party and its workmen. The original reference which this application has arisen was made under No.1206- I.R./IR/15L-3/64, dated 19th March

The petitioners allege that the opposite part been paying 25 days' wages as bonus to them long time on the New Year's Day, according Bengali calendar. This payment of bonus is a cot of service and is payable to them irrespective of

ion suffered by the opposite party. The per however, stopped payment of bonus for 100 BS with some ulterior motive. The state used to enjoy holidays for two days assent of Holi festival as a condition of their state opposite party allowed them only one solution on the occasion of the Holi festival in The pertitioners are entitled to get double working on a day which they are entitled to admin

har on has been opposed by the Company by men statement in reply to the written statea by the petitioners. It is pleaded that ton is not maintainable inasmuch as there no contravention of any of the provisions of the Industrial Disputes Act, '47. It is denied was pend to the petitioners for a long number a condition of service, and the petitioners' modes as a condition of service is also denied. that bonus was paid to the employees for as as the opposite party made profits, but no and for the year 1963 as the opposite party as in that year. As regards holidays on the the Holi festival, it is stated that 12 days his festival holidays to the workmen, and , abserved a a holiday on the occasion of but al The opposite party has pleaded strioners are not entitled to any relief in

#### Decision

a horing of the case a petition ne some of the petitioners stating that they perspute with the opposite party at present in the claim for bonus for 1370 B.S., and we regard to festival holiday on the and the Hoh festival, and prayed that a e > avaid be made so far as they are concerned. to aguatories to this petition, Ram Sundar Ahir. e a that he Range Koiri, Satish Majhi and Santractures put their signatures on the petition 10. to Haraman, Chhedi, Sukhai and Patal er thembempiessions on the petition. Santosh was and Satish Majhi are not petitioners in and they have no locus standi to file this petition. " Petal Chandra Ghosh, he appears to have be original petition and also thumb-impressed it. section filed there is a thumb-mark which is b of Patal Chandra Ghosh, but the evidence of Yadar Ahr is that Patal Ghosh is on leave of for his native place after the last Saraswati Is view of this evidence it is doubtful whether there put his thumb-mark on the petition filed. was others whose thumb-marks appear on the te and Rangi Koiri, the Union has not produced diam to deny that they have filed this petition. canting he no dispute that so far as Rangi Koiri. ha Hamman. Chhedi and Sukhai are concerned, har subsisting dispute between them and the # porty and a "no dispute" award is to be A regards the other petitioners, arguments behadvaced on both sides, both on preliminary and also on merits. It has been urged on behalf opposite party that the present application is untainable in law as there has been no contravenlant of the provisions of section 33 of the Indusspures Act 1947. On behalf of the Union it has but poled on the other hand that there has been Taken of section 33(1)(a) and also of sub-section

2, clause (a) of that section. There can be no dispute with the proposition of law that a workman has no right to make a complaint under section 33A of the Industrial Disputes Act. 1947, unless there has been a contravention of any of the provisions of section 33 of the Act In the petition, it is nowhere stated which particular provision of section 33 has been violated. It seems on a perusal of the petition that the petitioners want to say that there has been contravention of section 33 of the Industrial Disputes Act as the opposite party refused to pay bonus to the petitioners which is a condition of their service, and also as holiday of one day was allowed to them on the occasion of the Holi festival instead of two days which they used to enjoy as a condition of their service. It is to be seen whether the allegations made in the petition constitute contravention of section 33 of the Act. It is an undisputed fact that a dispute is pending before this Tribunal between the opposite party and its workmen, and that dispute relates to gratuity for the workmen. That dispute is not in any way connected with bonus which is said to be a condition of service of the workmen, and it cannot therefore be said that there has been alteration in the condition of service connected with the main dispute which the opposite purty is not entitled to do without the express permission of the Tribumil before whom the main dispute is pending. There is nothing m section 33 to indicate that any change in the condition of service during the pendency of an industrial dispute gives the workmen a right to make a complaint under section 33A of the Industrial Disputes Act - It is therefore difficult to understand how there has been a contravention of section 33, sub-section (1) clause (a) of the Act so as to attract section 33A of the Industrial Disputes Act.

As regards the next contention raised at the time of hearing that there has been contravention of clause (a) of sub-section (2) of section 33 of the Act. it is clear that the employer may after the condition of service applicable to the workman in accordance with the standing orders applicable to the workman in regard to any matter unconnected with the dispute. It is not the ense of the petitioner that the opposite party has altered their condition of service not in accordance with this provision of section 33 of the Act, and this therefore amounts to a breach of section 33 of the Act. It is therefore difficult to see how the opposite party has contravened clause (a) subsection 2 of section 33 of Even if it be assumed for the sake of argument that the opposite party has stopped payment of bonus to the petitioner which is a condition of their service, or curtailed holiday for one day on the occasion of the Holi, that does not constitute contravention of section 33 of the  $\Delta \alpha$  so as to attract section 33 $\Delta$  of the  $\Delta \alpha$ . In this view of the matter it cannot be said that there has been a contravention of section 33 of the Incustrial Disputes Act by the opposite party which gives the petitioners a right to file a petition under section 33A of the Industrial Disputes Act. The application under section 334 is not legally maintainable as the petitioners have faded to prove contravention of section 33 of the Act by the opposite party. The preliminary objection raised on behalf of the opposite party is accordingly found in their favour and against the petitioners.

Coming to the merits of the case the petitioners have also not been able to establish by any satisfactory

evidence that they are entitled to yearly bonus as a condition of service. The evidence of Gazi Koiri, P.W.I, is that at the time he joined the service of the Company there was no agreement between him and the Company for payment of bonus to him. Subsequently also there was no such agreement, and he also cannot say whether any such agreement was made between the Company and the other petitioners. He has also stated that during his period of service he got bonus every year. The mere fact that bonus was paid in some years does not necessarily prove that it was paid as a condition of service. O.P.W. 1, who is an employee of the Company for the last nine years, has stated that the Company paid bonus to its workmen in years when it earned profits. But no bonus was paid to the workmen when there was no profit earned by the Company. He has further stated that no profit was carned by the Company in 1370 B.S. and, as such, no bonus was paid to the workmen for that year. He has admitted that he got bonus in March or April. 1957, and in subsequent years. It is an admitted fact that the Company paid bonus to its workmen for several years and it was the duty of the petitioners to call for the relevant records from the Company to show that even in a year of loss the Company paid bonus to its workmen. No such attempt was, however, made, and in view of the evidence of O.P.W I it is difficult to hold that the Company paid bonus to its workmen even in a year of loss. P.W.1 also has admitted that he cannot say whether the Company paid bonus to the workmen on account of the profits earned by it. The evidence adduced by the petitioners, which consists of oral evidence of one of the petitioners, is hardly sufficient to prove that the petitioners are entitled to get bonus as a condition of service. In the result. the petition under section 33A of the Industrial Disputes Act, 1947, is rejected and the petitioners are not entitled to any relief in this case

The petition filed by Ram Sundar Ahir and 8 others stating they have no dispute with the Company do form part of the award as Annexure A.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJEE, Judge.

K. P. MUKHERJEE, Judge, Fifth Industrial Tribunal. 21-5-65.

#### ANNEXURE A

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an application under section 33A of the Industrial Disputes Act.

Shri Satish Chandra Majhi and Others.

#### Versus

Messrs. Agnihotra Oil Mill Private Limited.

#### And

In the matter of Government order No. 2593-I.R./IR/ 15L-10/64. The humble petition of the parties-

Most respectfully sheweth-

- 1. That your petitioners are working Company above named.
- 2. That your petitioner workmen have claim against bonus in any manner from the for the year 1370 B.S. for which a case is before your Honour.
- 3. That your petitioner workmen have dispute with regard to festival leave against the ment which is also a subject matter of align by Your Honour.
- 4. It is therefore prayed that the case pending Your Honour be disposed of and a 'no dispute be passed, so far as we are concrued
- 5. That a copy of this petition be filed a Tribunal in connection with the cases pedag section 33A of the Industrial Disputes. At both parties.

For the workmen-

- (1) Ram Sundar Ahir (in Hindi)
- (2) Rangi Koiri (in Hindi)
- (3) L.T.I. of Bhagan Koiri
- (4) L.T.I. of Hanuman Kom
- (5) L.T.I. of Chhedi Korri
- (6) L.T.I. of Sukhai Korn.
- (7) Santosh Kumar Gurey(8) Satish Chandra Math
- (9) L.T.I. of Patal Chandra Ghosh

By order of the Ge S. C. MUKHER Asst Sery

No. 1978-I.R./IR/10L-149(A) 64 -- 2nd Jun Whereas under the Government of West Beneal Department, Order No. 3537-I.R IR 101-95 52 the 6th August 1962, as amended (herenafter to as the said order), the industrial depute the employers of the Engineering Establishmentioned in list I of the said order and represented by the Organisations mentioned in the said order on the one hand, and their wrepresented by the Trade Unions mentioned in of the said order on the other, regarding the mentioned in the said order, being matters in the Third Schedule to the Industrial Input 1947 (XIV of 1947), was referred to the Seventh trial Tribunal for adjudication;

And whereas during the pendency of prospective the said Industrial Tribunal Shri Dhor a workman of Messrs. Mitra, Dus. Ghosh & Co Belilious Road. Howrah, one of the Companes in the said dispute, made a complaint in at the said Industrial Tribunal against the said alleging that the said Company had de-messed workman concerned in such dispute:

And whereas in exercise of the powers (or section 33A of the Industrial Disputes Act 1947)

raid Industrial Tribunal has adjudicated upon complaint and submitted its award to the parenument.

therefore, in pursuance of the provisions of plants I of the Industrial Disputes Act. 1947 (XIV of the Governor is pleased hereby to publish the pard as shown in the annexure hereto.

## ANNEXURE

matter of a complaint under section 33A, indusid Disputes Act, by Shri Dhora Ram of 4 machiari Mohanto Lane, Salkia, Howrah, against bit employers, Messrs. Mitra, Das, Ghose & Go. ut 172 Belliious Road, Howrah. (Case No. 2 of 1985 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY,

Judge Seventh Industrial Tribunal.

#### **AWARD**

he is an application under section 33A. Industrial puts Act by Shri Dhora Ram, a workman of the man of P. Messrs. Mitra, Das, Ghose & Co., instanting that he was victimised by illegal and migul dismissal on 26th October 1964 for his Union nutes during the pendency of the adjudication seedings of another dispute between the Company 4 ne workmen, referred to this Tribunal by G.O. 1337-IR, dated 6th August 1962, read with lendum No. 9-IR., dated 21st May 1963, and has claimed reinstatement to service with back per service with back per service with back per service with back per service with service with back per service with back per service with service with back per service with service with back per service with service wi

ione of the application with a copy thereof was served upon the Company by registered post and Company appeared in response to the notice and k-some adjournments for filing written statement. It is 1965 was the last date for filing written kman by the Company On that date, both parties, applicant workman and the Company, filed a joint from from of compromise setting out therein the terms a which the dispute between them had been amicively and praying for a compromise award ordingly.

bay heard the authorised representatives of the he and considered the terms of settlement. The he appear to be quite fair and lawful and I accept terms I am also satisfied that there has been a hide settlement of the dispute in terms of the petuton. Accordingly, I would make a comprosant as prayed for.

1 the result, I make a compromise award in terms

of the joint petition of the parties, a copy whereof is made a part of the award as an Annexure. The case is disposed of accordingly.

#### S. K RAY.

Judge, Seventh Industrial Tribunal 21-5-65.

#### Annexure

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an application under section 33A of the Industrial Disputes Act

And

In the matter of Dhora Ram-Applicant

Versus

Mitra, Das & Ghosh Co. Opposite Party.

The humble joint petition of compromise of the Company and Union-

Most respectfully sheweth-

- 1. That the aforesaid case pending before this court has been settled amicably between the parties
- 2. That the opposite party agree to give Rs. 200 (two hundred) only as an ex-gratia to the applicant in full and final settlement of his claim of service and the discharge is confirmed
- 3 That in addition to the above, the workmen has been paid all his dues and there is no daim either monetary or otherwise of the applicant and no claim will be entertained in future by the Company.
  - 4. An award in the above term is prayed for.

L. T. 1. of Dhora Ram. Workman.

Illegible, General Secretary, Howrah District Engineering & Metal Workers' Union, 17-5-65.

> N. K. Das, Labour Adviser of the Co, Representative of the Management. 17-5-65.

S. K. RAY, Judge. Seventh Industrial Tribunal 21-5-65.

> By order of the Governor, S. C. MUKHERJEE, Asst. Secy.

No. 2061-I.R./IR/11L-287/63,—8th June 1965,-Whereas under the Government of West Bengal, Department, Order No. 3540-I.R./IR Labour 11L-287/63, dated the 23rd August 1963, the industrial between Messrs, Macfarlane and Co. Ltd.. 18 Radhanath Chowdhury Road, Calcutta-15 (Registered Office at 14 Radha Bazar Lane, Calcutta-1), and their workmen represented by Macfarlane Company Workers' Union, 26/8 Dum Dum Road, Calcutta-2, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Third Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Sisir Ranjan Sarkar and sixteen other workmen of the said Company, made complaints in writing to the said Industrial Tribunal against the said Company alleging that the said Company had altered, to the prejudice of the said workmen, the conditions of service applicable to them immediately before the commencement of the said proceedings;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## ANNEXURE

In the matter of complaints filed under section 33A of the Industrial Disputes Act, 1947, by 17 workmen—Shri Sisir Ranjan Sarkar, Shri Jitendranath Sen Gupta, Shri Bejoy Kumar Bhattacharji, Shri Pankaj Kumar Saha, Shri Nilratan Sarkar, Shri Rambalit Ram, Shri Jalhind Kumar Das, Shri Bechan Roy, Shri Sankar Rana, Shri Ram Bahadur, Shri Panchu Das, Shri Haran Ghandra Doy, Shri Nandalal Das, Shri China Ram, Shri Singhraj, Shri Chandrama Singh and Shri Shew Sankar Singh—in case Nos. 72, 73, 74, 75, 76, 77, 79, 80, 82, 83, 84, 86, 87, 88, 90, 91 and 92, respectively, against Messrs. Macfarlane and Co., Ltd., 18 Radhanath Chowdhury Road, Calcutta-15, in connection with Government Order of Reference No. 3540-I.R./IR/11L-287/63, dated the 23rd August 1963.

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

## Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

Miscellaneous Cases Nos. 72, 73, 74, 75, 76, 77, 79, 80, 82, 83, 84, 86, 87, 88, 90, 91 and 92 of 1964 under section **33A** of the Industrial Disputes Act.

1. Shri Sisir Ranjan Sarkar and 16 others.
Joy Bhattacharji Lane, Calcutta 3—Gmpi
Versus
Messrs, Macfarlane and Co., Ltd., 18 p. 18

1, 1, 19 2919

Messrs, Macfarlane and Co., Ltd. 18 Radhanas dhury Lane, Calcutta-15—Opposite part

#### AWARD

These 17 applications under section 33A Industrial Disputes Act. 1947, have been 17 workmen of Messrs, Macfarlane and Co. Lu inafter be referred to as the Company company contravention of the provisions of section 33 of Industrial Disputes Act by their common empire., the aforesaid Company.

Their common case is that they were employes aforesaid Company and they were all interested industrial dispute relating to their claim for which was pending at the relevant time betwee parties. That during the pendency of the sad ceeding the Company discontinued payment of all to some of the workmen from the month of 1964 and deducted one day's wages for the latter than the companies of the other workmen who foled applications and thereby committed breach eservice conditions. Hence the complants,

The Company who is the common employed the applicants, opposed the application by a written objections in which preliminary objection raised questioning the maintainability of the per applications and denying the alleged contrared of the provisions of section 33 of the Industrial Dep Act.

All the 17 applicants have separately filed pen praying for permission to withdraw from the conconditionally. Heard the learned represents of both parties. The original reference under set 10 having been settled amicably and a comparaward having already been made the present upple do not want to proceed any further Thereforement all these 17 applicants to withdraw from cases. Accordingly all the 17 applications of withdrawn and disposed of finally.

This order will govern 16 other cases

Dictated and corrected by me. J. N. MANDAL, Judge.

JITENDRA NATH MAN Judge, Third Industral Tel 29.5-65

By order of the Governor S. C. MUKHERJEE Asst Sec

No. 2060-I.R./IR/11L-287/63.—8th June 19
Whereas under the Government of West Be
Labour Department, Order No. 3540-IR IR
287/63.dated the 23rd August, 1963 the noise
dispute between Messrs. Macfarlane & Co. Late
Radhanath Chowdhury Road, Calcutta-15 Recre
Office at 14 Radha Bazar Lane, Calcutta-13 and
workmen represented by Macfarlane Company Work
Union, 26/8 Dum Dum Road, Calcutta 2 road

sectioned in the said erder, being a matter a the Third Schedule to the Industrial at, 1847 (XIV of 1947), was referred to the acral Tribunal for adjudication;

beress during the pendency of proceedings and Industrial Tribunal Shri Satish Chandra if three other workmen of the said Company, apaints in writing to the said Industrial spans the said Company alleging that the pay had altered, to the prejudice of the see, the conditions of service applicable to ediately before the commencement of the sings:

mas in exercise of the powers conferred by MA of the Industrial Disputes Act, 1947 (XIV) the and Industrial Tribunal has adjudicated and complaint and submitted its award to Government;

therefore, in pursuance of the provisions of 7 of the Industrial Disputes Act, 1947 (XIV of a Governor is pleased hereby to publish the das shown in the annexure hereto.

#### ANNEXURE

matir of four complaints under section 33A of indutrial Disputes Act, 1947, filed by Shri Li Ghandra Ghosh, Shri Ratan Lai Bhowmick, i Nishikanta Naskar and Shri Satya Narayan is see No. 78, 81, 85 and 89 of 1964 against it employer Mesers. Mactariane and Go. Ltd., Indhasth Chcwdhury Lane, Galcutta-15, in motion with Government Order No. 3540-I.R./11.137/83, dated the 23rd August 1983.

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present :

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

rellaneous Cases Nos. 78, 81 85 and 89 of 384 under section 33A of the Industrial Disputes Act.

Saush Chandra Ghosh and three others, all loy Bhattacharji Lane, Calcuttu-3—Com-

Versus

wisriane & Co Ltd., 18 Radhanath Chowdhury Calcutta-15—Opposite party.

# AWARD

٠..

four applications under section 33A of the land Disputes Act. 1947, filed by four workmen Macfarlane & Company Ltd. (hereinafter saim of the provisions of section 33 of the Indubutes Act by their common employer.

Their common case, in brief, is that during the pendency of a proceeding under section 10 of the Industrial Disputes Act relating to dearness allowance of the workmen in which all the workmen were interested, the Company deducted one day's salary of these workmen and thereby altered the service conditions of the workmen. Hence the complaint.

The Company resisted all the applications by filing written statements in which preliminary objection was raised questioning the maintainability of the applications and denying the alleged contravention of the provisions of section 33 of the Industrial Disputes Act.

Subsequently the main reference under section 10 of the Industrial Disputes Act relating to dearness allowance of the workmen having been amicably settled and an award on compromise having been made, similar complaints having under section 33A have mostly been withdrawn by the workmen.

These four applicants who were temporary workmen are no longer in service of the Company and they are also not available. So, Shri Panchanan Bhattacharji, the President of the Union who represented these applicants, has prayed for permission to withdraw the cases.

Heard the learned representatives of both parties. None presses for proceeding with these complaints. Therefore, in consideration of the petitions the cases are disposed of being withdrawn

This order will govern the other three cases.

Dictated and corrected by me

J. N. MANDAL, Judge

JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 29-5-65.

By order of the Governor.

S. C. MUKHERJEE. Asst. Secy.

No. 2055-I.R./IR/IIL-344/63 — 7th June 1965.— Whereas under the Government of West Bengal, Labour Department, Order No. 4046-I.R./IR/IIL-344/63, dated the 26th September 1963, the industrial dispute between Messrs. Sri Ganesh Properties (P), Ltd. 12B Lower Chitpur Road, Terette Bazaer, Calcutta-1, and their workmen represented by Sri Ganesh Poperties Karmachari Sangh, 20 Stand Road, Calcutta-1 regarding the issues mentioned in the said order being matters specified in the second and the third s-hedules to the Industrial Disputes Act, 1947(XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal,

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispuite;

Now, therefore, in pursuance of the provisions of section 17. of the Industrial Disputes Act, 1947(XIV of 1947), the Governor is pleased hereby to publish the said oward as shown in the annexure hereto.

#### ANNEXURE

In the matter of an industrial Dispute between Messragri Ganesh Properties (P) Ltd., 128 Lewer Chitpere Road, Tereste Bazar, Calcutta-1, and their workmen represented by Shri Ganesh Properties Karmachari Sangh, 20 Strand Road, Calcutta-1. (Gase No. VIII-21 1, 19/83-)

(Case No. VIII-219/63.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

#### Present:

Shri P. Basu, Bar-at-Law, Judge, Sixth Iudustrial Tribunal.

# Appearances:

For the Company: Shri B. N. Sen, Counsel, with Mrs. H. K. Deb Burman. Advocate.

For the Union: Shri H. L. Roy, Advocate.

#### AWARD

The Government of Wost Bengal, by Order No.4046-I.R. TR/11L 344/63. dated 26th September. 1963. had referred the following industrial dispute between Messrs. Sri Ganesh Properties (P) Ltd. (hereinafter referred to as the Company). 12B Lower Chitpore Road. Terette Bazar, Calcutta-1. and their workmen represented by Sri Ganesh Properties Karmachari Sangh (hereinafter referred to as the Union) to this Tribunal for adjudicaltion.

#### lasues

- (1) Wages and Dearness Allowance.
- (2) Permanency.
- (3) Retiring benefit.

After the service of the usual notices, the workmen represented by the Union had submitted a written statement, and the Company had also filed a written statement. It has been stated in the written statement filed on behalf of the Union that the market known as Terette Bazar is a big market consisting of large number of shops, godowns and residential flats, and that there is a four-storied masonic structure. The owners are Sarbashri Muralidhar Saraf, Radheshyam Saraf, Mannalal Jajodia and Gopi Kissen Acharia who were all Directors of Sri Gauesh Properties (P) Ltd. From the market, these persons collect nearly seventy thousand as rent per month. In accordance with the direction of the Hön ble High Court in Calcutta in matter No. CA 32 of 1961, a Board of Management has been constituted consisting of the aforesaid four persons, and also Shri S. A. Masud, Bar-at-Law, who had been appointed as Chairman of the Board of Management. It is said

that after Shri Masud became a Judge of the High Court, Shri P. P. Ghosh, Bar at-Lav appointed the Chairman of the Board of in his place. It is further alleged that they ployees of the Company had contributed to perity of the Company as a result of which the has accumulated large sums of money the not even paving the subsistence wages to the and are also not granting them retiring bear are 35 persons who are the employees and or 1962, they had appealed to the Company Chairman of the Board of Management but of the service conditions, in particular an increased wages, dearness allowance bole facilities and retiring benefits. There has been no response. The Union called Sn Con perties Karmachari Sangh was registered 1962, and as the Company did not put heed to the able demands of the employees the employees their union submitted the charter of demands Company on 15th June 1962. The manager not pay any heed to the charter of demands and ingly, the workmen had assembled in a general on 22nd July 1962 and expressed then disast regarding the callous and indifferent autual Company. There was a discussion with the g on 27th July 1962, but without any residence ployees again assembled on 26th August 1962 they had expressed their grievances Before 24th August 1962 the employees tried to lead a tion in order to discuss the que to of the dispute, but again without any result h stated that all the employees have to remain for 24 hours, that the employees are paid meagre wages, that even in December 1963 md allowance was paid to neutralise the use mit of commodities, that the Company does not n workmen permanent though they have worke fairly long period and that though there had of conciliation proceedings at Government i settlement was arrived at due to the adaman of the Company. The workmen theret is a the grades and scales of pay and also deamer ance may be introduced with retro-pertive of the date of demand, that the temporary empe be made permanent on the completion of st service, that a scheme for gratuity may be the rate of one month's pay last drawn bet of service and that the provident fund may be at the rate of 10 per cent contribution he both the ployers and the employees for all guades of me

For the present purpose, it is not necessary in all the defences in the written statement field of the Company. It will be sufficient to safe it has been alleged that the Territe Bara regivith some structures belonged to Maharaja of Bara that the Company had taken on lease the prosent the year 1948 and had constructed a new magneture being partly 1, 2, 3 and 4-storeved at a rest of 22 lacs, that the Company does not carry of and 21 trial business or undertaking as defined under \$2(j)\$ of the Industrial Disputes Act and that the ployees of the Company are employed as domest years and are not workers within the meaning Industrial Disputes Act.

The only question which now are a for consider is whether the Company carries on any business of taking as defined in action 2(j) of the Industral putes Act. and whether the disputes regard

m mentioned in the **erder** of reference can in the mances he regarded as industrial disputes metron 2(k) of the Act.

#### **Findings**

the case was opened by Shri Roy on behalf of or the case was opened by Shri Roy on behalf of the Comor submitted by Shri Sen that the preliminary nt was she decided at first on taking evidence. It segred that it it is found by this tribunal that pagan does not carry on any industry and there is pumpany and there is no midus that dispute, the tribunal cannot decide inter mentioned in the order of reference by the mment of West Bengal. I agree with Shri Sen the question mentioned above should be heard at genminary hearing, as if it is decided in favour comployers, this tribunal would have no jurisdicto decide the other questions which have been med to this tribunal. If, however, the question acred in favour of the employees, then a further wichave to be given for decision on the question generace for adjudication. Accordingly, at this evidence has been led bearing on the question for-Indabove It appears to me that there is not difference between the evidence of O.P.W.1 Shri herer and P.W.1 Shri Misra. It would appear prive sky the market together with some strucbelong to the Maharaja of Burdwan, and that in Manesh Properties (P) Ltd. had taken a lease of importies and had subsequently constructed some neures thereon Actually the evidence shows that me the bazar or market, there are 3-storeyed structhat there are some residential flats and that there tase some shop rooms and that all these flats and moons have been let out to different persons. It the appears from the evidence that some of the perway monthly rents and the other persons pay daily at The Memorandum and the Article of Associanot the Company (Ext.A) shows that the properties r agained by way of lease and that the lessee had, tralia right to construct structure and to let out on # 11 to grant licenses, easement rights and other as with regard to the property. The business, if an be so called, is the business of acquisition and mement of the leasehold property. Now for the per of running the business, as I have mentioned with Company had engaged some durwans, sweepthere mistries, bearers and a plumber. It is quite her from the evidence given in this case that these was have been employed for the purpose of proper weement of the leasehold properties and also for the loss of preservation of the properties. Some of durwans have to open and close the gates and to see the disturbance or breach of peace occurs on the shold properties, some other durwans are engaged he purpose of collecting rents from different persons for going the rent bills for the purpose and the durwans have to do odd jobs, like going to the and the Income Tax Department. The sweepers howeep the privies and the yard of the market. electric mistries are to look after the electric inshous on the leasehold property, and the plumber attend the pipes laid on that property. The duty bearer is to supply drinking water to the clerks other persons. The learned lawyer Shri Roy had that in the circumstances, it can be said that has been contribution on the part employees towards the management of the pro-

perty, and that because of the contribution, the Company is earning profits and is able to realise the income of the property. It may be conceded that the employees do certain works which facilitate the proper manages ment of the leasehold property but as Mr. Sen has emphasised in his argument, the income is really derived because of the leasehold interest of the employers in the property. It was submitted by the learned Counsel. Shri Sen that the work done by the employees forms insignificant part towards the management of the property. It was pointed out that previously the Managing Directors used to manage properties and I ave a right to let out different portions on rent and to get income from the property, and that after the order of the Hon'ble High Court constitution the Board of Management, it is only the Board of Management which is really managing the property in question. I think that there is considerable force in the submission of the learned Counsel. I think that having regard to the business of the employers, the works done by the employees really form insignificant or small part in the matter of managing the leasehold property. My attention has been drawn by the learned Counsel to the ruling reported in 1963 (II) L L.J., 335 A.I R 1963, S. C. 1873 (University of Delhi vs Ram Nath). Their Lordships of the Supreme Court had, inter alia, observed that like all educational institutions, University of employs subordinate staff, such as, peons, drivers employed for driving college buses run for the convenience of students, etc. and this subordinate staff does the work assigned to them; but in the main scheme of imparting education, this subordinate staff play such a minor, subordinate and insignificant part that it would be unreasonable to allow this work to lend its industrial colour to the principal activity of the University which is imparting education. It was further observed that the work of promoting education is carried on by the University and its teachers and if the teachers are excluded from the purview of the Act, it would be unreasonable to regard the work of imparting education as industry only because its minor, subsidiary and incidental work may seem to pertake all the character of service which may fall under section 2(1). Their Lordships had relied on the ruling reported in A.I.R. 1960, S. C. 675 (Corporation of the City of Nagpur vs. its employees) = 1960 (1) L.L.J., 523. The learned lawyer Shri Roy had referred to the ruling reported in A.I.R. 1961, S.C. 484 1960 (II) L.L.J., 728. That ruling has been referred to and distinguished in the ruling reported in A.I.R. 1963 S.C. 1873 Their Lordships have been pleased to point out that the employer was engaged in industry and the research department or section was not purely an educational institution and was really connected with the industry of the employer. Reference has also been mad by the learned Counsel to the ruling reported in A.I.R. 1962 S.C., 1880 (National Union of Commercial Employees vs. M.R. Moher). This ruling was also rebed on by Shri Roy on behalf of the word men. That ease related to the question whether the Solicitors' Firm can be regarded to be an industry. Their Lordships after referring to the definition in section ? (j) of the Act had been pleased to observe that looking at the question in broad and general way it is not easy to conceive that a liberal profession l'Ic that of an Attoricy could have been intended by the Legalature to fall within the definition of industry under section 2(j) that a very concept of liberal profession has its own special and distinctive feature which do not readily permit the inclusion of

the liberal profession into the four corners of the Industrial Laws, that the essential basis of an industrial dispute is that it is a dispute arising between the capital and labour in enterprises where capital and labour combine to produce commodities or to render services, that this essential basis would be absent in the case of liberal profession, that a person following a liberal profession does not carry on his profession in any intelligible sense with the active co-operation of his employees and that the principal, if not the sole, capital which brings into his profession is his special or peculiar and intellectual and educational equipment. Their Lordships had also pointed out that superficially considered the Solicitors' Firm is, no doubt, organised as an industrial concern would be organised, that there are different categories of servants employed by a firm, each category being assigned separate duties and functions, that it must be remembered, however, when a service is rendered by Solicitor functioning either individually or working with partners, his service is essentially individual, that it depends upon the professional equipment, knowledge and efficiency of the Solicitor concerned and that subsidiary work which is purely of an incidental type and which is intended to assist the Solicitor in doing his job has no direct relation to the professional service ultimately rendered by the Solicitor. Lastly, it was observed that the work of the clerk who types correspondence or that of the accountant who keeps accounts has no direct or essential nexus or connection with the advice which it is the duty of the Solicitor to give to his client, and that there is, no doubt, a kind of co-operation between the Solicitor and his employees, but that co-operation has no direct or immediate relation to the professional service which the Solicitor renders to his clients. Their Lordships have approved of the rulings reported in A.I.R. 1958, Calcutta 460, and A.I.R. 1958, Calcutta 465. It would appear therefore that where the work done by the employees is of a subsidiary or minor or incidental nature, it cannot be said that there was contribution of the employees in the main activity in which the employer is engaged. The learned Counsel had also referred me to the ruling reported in A.I.R. 1961, S.C. 95 at page 97 (N.R. Mukherjee vs. A.H. Just). It was pointed by their Lordships that one of the important questions was whether the professional income of the firm or chartered accountant is carned solely by the efforts of the partners or whether the main and important part of the professional work of the firm is carried on by audit clerks and other chartered accountants who are employed by the firm. The point has been elaborately discussed by Mr. Justice Banerjee J. in the case reported in A.I.R. 1963, Calcutta 310-67 C.W.N. 232 (Rabindra Nath Sen vs. First Industrial Tribunal, West Bengal). His Lordship has been pleased to point out that the services rendered in auditing by the employees of the chartered accountant were not wholly of that subsidiary type, which a Solicitor receives from a stenographer, typist, account clerk, correspondence clerk or manual servant and that the services rendered by the audit group of clerks had a direct bearing on the preparation of the report, that keeping in view the cooperation which the petitioners obtained from their employees in the matter of auditing, the petitioners carried on an industry, and that to a dispute between the petitioners and their employees, the Industrial Disputes Act did apply. It is only necessary to mention the latest case reported in A.I.R. 1964, S.C., 903 (Harinagar Cane Firm vs. State of Bihar). Their Lord-

ships of the Supreme Court had referred to an the rulings which I have referred to above and be pleased to hold that the agricultural operation of on by Limited Co. formed for that purpose is an und within the section 2(j) of the Act. In that case, pointed out that there had been co-operation be capital and labour in producing goods and the the agricultural operation for which the Com was formed could be regarded to be an industry in present case, however, the works undertaken by durwans and others are of a very subsidiary ming incidental nature, and it cannot be said that the ployees by their works had substantial control to the earning of the income from the leasehold perty, or towards the management of the keep property itself, so that proper income can be de from the leasehold property. The employers can derive income from the property if they let out por of the property to different persons at suntable 1 In view of the incidental and subsidiary nature of work and also in view of the work in which the ployer is engaged, I do not think that the work as regarded as an industry under section 2(j) of the and therefore the alleged disputes between the eng ers and the employees cannot be regarded to be m trial disputes. This question is decided accords

In view of my above finding, I do not thuk the bunal has jurisdiction to decide the matters  $\tau$  have been referred to this tribunal for adjudical The reference therefore is bad in law and not maintable. This is my award.

Dictated and corrected by me. P. BASU, Judge.

P. BASU.
Judge, Sixth Industrial Trib.
27-5-65.

By order of the Governor S. C. MUKHERJEE. Asst Se

No. 2028-I.R./IR/15L-11/64.—4th June 196 Whereas under the Government of West Be Labour Department, Order No. 2691-I.R. 1 R 15L-1 dated the 7th July 1964, the industrial dispute bet Messrs. Imperial Oil Mills Ltd., 243.\ Manuckala 1 Road, Calcutta and their workmen represented Bengal Oil Mill Workers' Union, 109Z Utadanga 1 Road, Calcutta-4, regarding the issues mentener the said order being matters specified in the 1 schedule to the Industrial Disputes Act, 1947 (NI 1947), was referred for adjudication to the 1 Industrial Tribunal;

And whereas the said Third Industrial Tribunal submitted to the State Government its award the said industrial dispute;

Now, therefore, in pursuance of the Prevision section 17 of the Industrial Disputes Act. 1947 (of 1947), the Governor is pleased hereby to particles the said award as shown in the annexure hereto

#### ANNEXURE

ir of an industrial dispute between Alecers.

Field Oil Mills Ltd., 243A Maniektalia Alain
Galeutta and their workmen rapresented by

Mill Workers' Union, 109Z Ultadanga
ir Reed, Calcutta-4. (Case No. VIII—190/64.)

FORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

#### AWARD

Order No. 2691-I.R./IR./ISL-11/64, dated the dr 1963, the Government of West Bengal, in the Boulet Bengal, in the Boulet Bengal, in the Boulet Bengal, in the Boulet Bengal of Mills Ltd., between Messrs. Imperial Oil Mills Ltd., Mancktalla Main Road, Calcutta, and their represented by Bengal Oil Mill Workers' 1092 Illadanga Main Road, Calcutta-4, regardmatters specified in the Schedule, to the Third all Tribunal, constituted under section 7A Industrial Disputes Act. 1947, by Notification 1R 1R 3A-2 57, dated the 11th March 1957, dection

#### Issues

- I Dearness allowance.
- . House allowance.

is a reference under section 10 of the Industrial is Act. 1947 received from the Government of Beagal, for adjudication of an industrial disputeing bearness Allowance and House Allowance between Messes. Imperial Oil Mills Ltd., 243A italia Main Road Calcutta (hereinafter be referred the Company), and their workmen represented and Oil Mill Workers' Union, 109Z Ultandaga Boad Calcutta-4 (hereinafter be referred to as Long).

his parties appeared in pursuance of notices and bind written statements of their cases and conins Fortunately, however, they approached for the stilement of the disputes under reference.

a glad to record that the matter has been settled by and both parties have accordingly filed the joint a before this Tribunal on 22nd May 1965 together a memorandum of settlement and prayed for an ton compromise in terms of the settlement. In least on of the revised rate of D.A. agreed upon ho in consideration of other factors the claim has bouse allowance is not pressed by the union

for the present. I have considered the terms of settlement which appear to me to be fair and resconsible in the circumstances as presented to accept the terms and make an award on compromise in terms of the memorandum of settlement dated 22nd May '7965 which document and the joint petition of the parties filed on 22nd May 1965 do form part of the award as annexures thereto.

This is my award.

Dictated and corrected by me.

J. N. MANDAL, Judge.

> JITENDRA NATH MANDAL, Judge, Third Industrial Tribunal. 26-5-65

#### ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of an industrial dispute under the Government Order of Reference No. 2891-I.R./IR./ 15L-11/64, dated 7th July 1964.

Between

Mesers. Imperial Oil Mills Ltd., 243A Manicktalla Main Road. Calcutta-54

#### And

Their workmen represented by West Bangal Oil Mill Workers' Union, 1092 'Ultudanga Main Road, Calcutta-4.

The humble joint petition of the parties above-

Most respectfully Sheweth-

- That the dispute under the above order of reference has been amicably settled between the parties out of Court.
- That the Memorandum of Settlement made between the parties is appended to this petition, marked Annexure A.
- That in view of the settlement, parties do not desire to proceed further in the matter.

In the circumstances, it is humbly prayed that your Henour may kindly be pleased to approve the terms of settlement and make an award in terms. theref.

And for this act of kindness your petitioners. as in duty bound, shall ever pray.

For the workmen: N. J. Burman, President of the Union, 22-5-65 Sahadeo Sharma, Secretary of the Union.

For the Company.
S. Mukherjee,
S. Mukherjee,
Factory Manager.
22-5-65.
T. K. Jagadeesh,
Advocate.
Calcutta, the 22nd May 1965.
22-5-65.

J. N. MANDAL, Judge, Third Industrial Tribunal, 26-5-65,

#### MEMORANDUM OF SETTLEMENT

#### 1. Names of Parties:

Messrs. Imperial Oil Mills Ltd. in respect of their Mills at 243A Manicktalla Main Road, Calcutta-54, and their workmen as represented by West Bengal Oil Mills Mazdor Union, 109Z Ultadanga Main Road, Calcutta-4.

#### 2. Representing employers:

(1) Shri S. Mukherjee, Factory Manager, and (2) Shri T. K. Jagadeesh, Advocate.

## 3. Representing workmen:

- (1) Shri N. J. Burman, President of the Union,
- (2) Shri Shadeo Sharma, Secretary of the Union,
- (3) Shri Ram Lakhman Kumher, and
- (4) Shri Bimal Kanta Ghatak.

#### 4. Short recital of the case :

Adjudication proceedings in regard to an industrial dispute between the parties regarding "Dearness Allowance" and "House Allowance" is pending before the Third Industrial Tribunal, West Bengal, under the Government Order of Reference No. 2691-I.R./IR/15L-11/64, dated 7th July 1964.

The parties have mutually settled the matters under dispute, on the following terms and conditions.

5. Terms of Scttlement :

(A) It is agreed that, the Dearness workmen shall be revised as under

Present D.A.	Incremen		
Rs.	$R_{8}$		
35.00 p.m.	7.00		
<b>33</b> .60 ,	6.40		
<b>33.50</b> ,,	6.50		
<b>30.5</b> 0 ,,	7.50		
30.00 ,	8.00		
29.12	6.88		
27 00	9.00 8.00		
-1.00 ,,			

- (B) It is agreed that the minimum deam shall be Rs. 35 per month
- (C) It is agreed that the permanent work paid revised dearness allowance with a from 1st January 1965 and the temporar workmen will get revised D.A.. only from this Agreement.
- (D) It is agreed that in consideration of ment, the workmen and their Union drops if regarding House Allowance for the present
- (E) It is agreed that the parties will petition of compromise before the Thin Tribunal, annexing this agreement to the s and pray for an Award in terms of this set
- 6. Signature of parties—

For the workmen:
N. J. Burman,
President.
22-5-56.
Sahadeo Sharma,
Secretary.
Ramlakhman Kumhar.
Bimal Kanta Ghtak.

For the Company. S. Mookherjee Factory Mana 22-5-65.

T. K. Jagadeesh Calcutta, the 22nd May 1965. Advocate

> J. N. MAN Judge, Third Industrial

By order of the Go S. C. MUKHERJEE. A

No. 1997-I.R./IR/10L-160/64.—3rd June Whereas under the Government of West Labour Department, Order No. 4432-IR 160/64, dated the 22nd September. I industrial dispute between Messrs. April (P) Ltd., 11/B Bechulal Road. Calcutta-14. workmen represented by the National Union neering Workers, 7B Rani Rashmani Road. Caregarding the issues mentioned in the said or matters specified in the second schedule to tail Disputes Act, 1947 (XIV of 1947), was for adjudication to the Fifth Industrial Tribust

whereas the said Fifth Industrial Tribunal to the State Government its award on ad industrial dispute;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV in the Governor is pleased hereby to publish the pard as shown in the annexure hereto.

#### ANNEXURE

netter of an industrial dispute existing between loss. Apex Brothers (P) Ltd., 11/1B Bechulal loss, Calcutta-14, and their workmen represented the National Union of Engineering Workers, Rani Rashmeni Road, Galcutta-13. (Case lo. 251 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

#### Present:

Shri K. P. MUKHERJI, Judge, Fith Industrial Tribunal.

ent for the Company: Shri A. Sarkar, Advocate, at for the Union: Shri J. Pandey, President of the Union

e above industrial dispute was referred to this mal under section 10 of the Industrial Disputes 1947, by Government Order No. 4432-I.R./IR/19064, dated 22nd September 1964, for adjudication the following issues:

#### Issues

Whether the lock-out declared by the managewith effect from 6th April 1964, was justified? To relief, if any, are the workmen entitled?

Whether the refusal of employment to (i) Shri san Manjhi, and (ii) Shri Ran mand Monjhi is fed. To what relief, if any one they entitled?

te recept of the reference on 27th Sptember, , was notices were issued to the parties concerned tilth November 1964, for their appearance and fling written statement by the Union. Both scattered appearance on that date and the Union its written statement on 25th November 1964. Company filed its written statement on 12th my 1965. The case was fixed for heaving on May 1965, but on that date the case was adjourned 5th May 1965 on the prayer of the Union. On May 1965, the parties filed a joint petition of Forre stating therein that all disputes between thad been amicably settled out of Court, and they ed that a compromise award be made in terms of point petition of compromise filed. The terms of ement appear to be fair and reasonable and I am that there has been a bonnfide settlement disputes between the parties on terms set forth the compromise retition, and there is no subsisdispute between the parties for adjudication.

Accordingly, I pass a "no dispute" award as prayed for by the parties, in terms of the joint position of compromise which do form part of the award as Annexure A

This is my award

Dictated and corrected by me.

K. P. MUKHFRJI.

Judge

K. P. MUKHERJI, Judge. Fifth Industrial Tribunal, 26-5-65.

#### ANNEXURE

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of an industrial dispute Between

Messrs Apex Brothers (Private) Ltd.

And

Their workmen represented by National Union of Engineering Workers.

And

In the matter of Government Order of reference No. 4432-1.R./IR/10L-160/64, dated the 22nd September 1964.

The humble petition of compromise-

Most respectfully showeth-

- That the case pending adjudication has been settled between the parties amicably.
- 2. That Shri Sudarsan Manjhi and Shri Ramanand Manjhi will be taken back in service on their old pay, with continuity of service provided they resume their duty within 14 days hereof, failing which no further consideration will be made The period of non-employment will be treated as leave without pay.
- That the workers concerned after resumption of work will perform their duty properly and maintain discipline.
- That the workers will maintain no further claim on the company in any form and this settles the disputes of including the lock-out pending adjudication finally.

It is, therefore prayed that a settlement award may kindly be given in the above terms.

And for this parties as in duty bound shall ever pray.

For the Union. J. Pandey, President, National Union of Engineering Workers.

For the Company.

Dhaneswar Jha, for Aprex Brothers (P) Ltd.

Hlegibl '. 25-5-65 A. Harkar, Advocate, 25-5-65.

By order of the Governor, S. C. MUKHERJEE, Asst. Secy. No. 2074.1.R./IR/10L-196/64.—8th June 1965.—Whereas under the Government of West Bengal, Labour Department, Order No. 6640/I.R./IR/10L-196/64, dated the 17th December 1964, read with its Corrigendum No. 1084-I.R./IR/10L-196/64, dated the 15th March 1965, the industrial dispute between Messrs. Mackintosh Burn Limited, Gillanders House, 8 Netaji Subhas Road, Calcutta-1, and their workmen represented by the Mackintosh Burn Mazdoor Union, 35B Wellington Street, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

#### ANNEXURE

In the matter of an industrial dispute between Mesers.

Mackintosh Burn Limited, Gillanders House, 8
Netaji Subhas Road, Calcutta-1, and their workmen represented by the Mackintosh Burn Macdoor
Union, 35B Wellington Street, Calcutta-13. (Government Order No. 8640-I.R., dated 17th December
1964.) (VIII 362 of 84.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

#### Present:

Shri R. BHATTACHARYA, M.A., LL.B., Judge, Fourth Industrial Tribunal.

For the workmen: Shri P. Ghosh.

For the Company: Shri J. N. Chatterjee, Adviser to
the Indian Engineering Association.

This reference under section 10 of the Industrial Disputes Act arises out of Government of West Bengal, Labour Department, Order No. 6640-I.R./IR/10L-196/64, dated 17th December 1964, and the Corrigendum No. 1084-I.R./IR/10L-196/64, dated 15th March 1965. It relates to an industrial dispute between Messrs. Mackintosh Burn Limited (described hereinafter as the Company), Gillanders House, 8 Netaji Subhas Road, Calcutta-1, and their workmen represented by the Mackintosh Burn Mazdoor Union (hereinafter referred to as the Union), 35B Wellington Street, Calcutta-13. The issue for adjudication relates to tiffin allowance for the plumbers, pipe-fitters and their helpers belonging to the Head Office of the company at 8 Netaji Subhas Road, Calcutta.

Both the parties have submitted their written statements. In short, the case of the union is that the

company employs 350 men in the Head Office them there are 180 employees working as pipe-fitters and their helpers. The company has tiffin allowance to the members of the substaff at the rate of .50 paise for every working .75 paise for each member of the clerical staff per day and Re. 1 for each overseer for each working the staff at the rate of .50 paise for each member of the clerical staff per day and Re. 1 for each overseer for each working the staff of the staff of the staff of .50 paise for each member of the clerical staff per day and the staff of the staff of .50 paise for each members and the clerical staff per day and the staff of .50 paise for each members and the staff of .50 paise for each members of the clerical staff per day and staff per staff of .50 paise for each members of the clerical staff per day and the staff of .50 paise for each members of the company working day without any discrimination.

The Company in its written statement resistant claim of the Union. The main case of the Com is that the plumbers, pipe-fitters and helpers are outdoor works, that the Company ex-gratia gran allowance to the Head Office staff by way of allowance as the service conditions of the Head 0 staff are entirely different from manual workness plumbers, pipe-fitters and helpers. These persons getting statutory leave under the Factores Act when they are sent outside for out door work are allowed house rent and also supplied utensis cooking. The question of further allowance dues arise when the plumbers, fitters and helpers are also recess for lunch on every working day lt has l further alleged that the demand for tiffin allows not an industrial dispute and the matter by discretionary with the management. According the company there has not been any discrement in the matter of tiffin allowance.

At the time of hearing both the parties has deed to adduce any evidence in this case and they proposed to place their submissions before this lith on some submitted facts. Admitted facts as follows:

The Head Office of the Company is situated at Dalhousie Square area. Plumbers, pipe-fitten and helpers belong to the Head Office of the Company is situated at the Dalhousie Square area. although they are directed from the Head Office go to their duties outside the office. They are ma labourers no doubt. There are 50 other members the subordinate staff including drivers. They do get any tiffin allowance. Only the members of clorical staff and the Overseers get the tiffm allow for each working day and this allowance is paid with their monthly wages. Plumbers, pipe fitters their holpers do not get any tifin allowance is written statement of the union it is stated that number of plumbers, pipe-fitters and their helps 180 but at the time of argument Shri J. N. Chatte on behalf of the Company, has stated that in there are 181 employees designated as plumbers fitters and helpers. Of this 181 plumbers, pipes and helpers some are permanent and some are tempe There are, however, no casual labourers amongst t It is further admitted that most of the offices u Dalhousie Square area pay tiffin allowance to clerical staff. There are some offices which pay allowance to the clerical staff as well as to the ordinate staff including peons, chaprasis, swe and other manual labourers. There are some of again which pay tiffin allowance to the clerical

and not to the subordinate staff. It is further at that the financial position of the Company has been paying profit to the workmen all along and for the year 1964 to the extent of two and half months' wages to the extent of two and half months' wages a gren. At the time of hearing, the Company a gren the fact that the Present object is considered the fact that the Present object is considered the second disputes.

ompany has introduced tiffin allowance to some belonging to the Hoad Office. These workers are the clerks and the overseers. mpaily has not considered the case of the of the subordinate staff favourably. on behalf of the Company has submitted most of the business concerns in the Dalhousie the subordinate staff do not get any such privilege. the company according to this principle has allowed allowance to the clerical staff and the overseers de and the overseers are admittedly workmen members of the subordinate staff are also workmen. la these workmen belong to the Head Office of the man; It is not at all decent to make any dismaton in the matter of tiffin allowance between the the category of the clerical staff and the tmen in the subordinate staff. This is not only n or unjust but it is also creates disharmony and stafation amongst the workmen. Admittedly. e of the offices in the Dalhousie Square area pay allowance to the members of the subordinate in luding the manual labourers along with the her of the clerical staff. In the Company we get sommen designated as plumbers, pipe-fitters and and besides these workmen there are only 50 e belonging to the subordinate staff including co Of course, in the present reference I am not good with other members of the subordinate except plumbers, pipe-fitters and helpers. In reference also I am not expressing any opinion ring 50 others of the subordinate staff. It would at fair and equitable if plumbers, pipe-fitters and is he allowed tiffin allowance along with the clerical and the overseers. The admitted fact is that derk is paid .75 paise as tiffin allowance for each ing day along with their monthly wages. We take it that on the average there would be 22 ng days in every month. If I fix 25 paise as tiffin wer for each of the plumbers, pipe-fitters and " it would be inconformity with the tiffin allowgranted to the members of the clerical staff. As it of this provision the company is to incur further \* towards the tiffin allowance for these persons restent of about a little less than Rs. 12,000 het bonus every year. But the company will not lose whing to pay tiffin allowance to these workmon was in that case at best the amount of profit bonus at he a little less. The financial position of the mpany will, therefore, not be affected adversely to miterest of the management. I understand from parties that the plumbers, pipe-fitters and helpers the employment of the company are either permant imporary. I am also told that none of them are labourers In the circumstances, there can be reason to make any discrimination between rencal staff and the plumbers, pipe fitters and For ends of justice I, therefore, allow tiffin Mance in their favour at the rate of .25 paise per

working day to be paid in cash along with their monthly wages. The company shall pay the tiffin allowance to these persons on and from 1st of June, 1965

Dictated and corrected by me

R BHATTACHARYA, Judge.

R BHATTACHARYA.
Judge.
Fourth Industrial Tribunal.
28-5-65

By order of the Governor S. C. MUKHERJEE, Asstt.Secy.

No. 1982-I. R./IR./10L-149(A)64—2nd June. 1965.—Whereas under the Government of West Bengal, Labour Department. Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, as amended (heremafter referred to as the said order), the industrial dispute between the employers of the Engineering Establishments mentioned in list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand, and their workmen represented by the Trade Unions mentioned in list III of the said order on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act. 1947 (XIV of 1947), was referred to the Sevonth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Dayaram Singh, a workman of Messis, Bombay Steel Rolling Mills Ltd., I Oil Installation Road, Paharpur, Calcutta-43 one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had punished the said workman concerned in such dispute.

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government.

Now therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

## ANNEXURE

In the matter of a complaint under section 33A, industrial Disputes Act, by Shri Dayaram Singh, G/e Paharpur Steel Rolling Mills and Engineering Workers Union, 3 Joy Krishna Paul Road, Calcutta-23, against Messrs. Bombay Steel Rolling Mills Ltd., 1 Oil Installation Road, Paharpur, 11 Calcutta-43,

(Casa No. 29 of 1964 under section 3A)

#### BEFORE THE SEVENTH INDUSTRIAL TRI-BUNAL WEST BENGAL

#### Present :

Spri S. K. RAY. Judge, Seventh Industrial Tribunal.

#### **AWARD**

This is an application under section 33 A. Industrial Disputes Act. by Shri Dayaram Singh, an employee of the Company O. P., Messrs, Bombay Steel Rolling Mills Ltd., complaining of his alleged wrongful and illegal removal from service in contravention of the relevant provisions of section 33, Industrial Disputes. Act, during the pendency of the adjudication proceeding of another dispute between the Company and its work men. referred to this Tribunal by G. O. No. 3537-IR dated the 6th August, 1962.

The Company appeared in response to the notice issued by the Tribunal and filed its written statement against the workman's petition.

After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 22nd May. 1965. On that date, the parties filed, a joint petition stating that the dispute had been settled out of court and so, praying for a "no dispute" award. I have heard the representatives of the parties and considered the joint application. The application is signed by the authorised representatives of both the parties, Shri A. L. Roy, General Secretary. Paharpur Steel Rolling Mills and Engineering Workers' Union, for the workmen, and Shri G. D. Aggarwal, Deputy Works Manager of the Company, for the Company.

I have considered the terms of compromise. These appear to be quite lawful and fair. I am further statisfied after hearing the representatives of the parties that there has been a bona fide settlement of the present dispute between the parties and after the settlement, there is no dispute subsisting.

In the result, I accept the joint petition of compromise and dispose of the case by a "no dispute" award. A copy of the joint petition is made a part of the award as an Annexure

8 K. RAY.
Judge,
Seventh Industrial Tribunal.
26-5-65.

#### ANNEXURE

#### Case No. 29 of 1964

REFORE THE SEVENTH INDUSTRIAL TRIBUNAL WEST BENGAL

In the matter of an application under section 33A regarding retrenchment of the Industrial Disputes Act. 1948

#### Between

Sri Dayaram Singh And

Mesars. Bombay Steel Rolling Milla Ltd

The humble joint petition of the parties alon med — Most respectfully sheweth ...

That without prejudice to the contentum of Company that the present petition is not mainted in law the parties have settled the dispute out of Court and as such prays a "no dispute" and corporating the aforesaid contention be made

Dated this 1st day of April 1965

For Bombay Steel Rolling Main I.
G. D. AGGARWAI.
Deputy Works Manager

A. L. Roy, General Secretary, Paharpur Steel Rolling Mills and Engineerng Workers' Union.

S. K. RAY
Judge
Seventh Industrial Tributa
26-5-65

By order of the Gaven (S. C. MUKHERJEE Ass.)

No 1993—1.R./1R/11L-62(F)/64 3rd June 180 Whereas under the Government of West Bin Lahour Department. Order No 4137 1R/R -62(F)/64, dated the 9th September 1964 their trial dispute between Messis, Jardine Henderen 1 4 Clive Row. Calcutta-1, and then workness Luralda Godown represented by the Jardine Henderen Luralda Godown represented by the Jardine Henderen Luralda Godown Workers, Union, 21G Deschepriva Park R Calcutta-26, regarding the issues mentioned a theoretic being matters specified in the Third the to the Industrial Disputes Act, 1947 (XIV of I was referred for adjudication to the Third linear Tribunal:

And whereas the said Third Industrial Talus submitted to the State Government its as and on said industrial dispute:

Now, therefore, in pursuance of the proof section 17 of the Industrial Disputes Act. 1947 of 1947), the Governor—is pleased hereby to plsaid award as shown in the annexure hereto

#### ANNEXURE

In the matter of an industrial dispute between M Jardine Henderson Ltd., 4 Clive Row, Calei and their workmen of the Luraida Godown sented by the Jardine Henderson godown Wo Union, 21G Deshapriya Park Road, Calevi (Case No. VIII--256/84)

THE THIRD INDUSTRIAL TRIBUNAL.
WEST BENGAL

#### Present:

ge J N MANDAL, Judge. Third Industrial

#### AWARD

ki No. 4137-1R IR/11L-62 (F)/64, dated the suber 1964 the Government of West Beneral board Department referred under section 10 distribution Messrs. Jardine Henderson Ltd. Am. Calcutta-1, and their workmen of the sdown represented by the Jardine Henderson Rorkets. Union. 21-G Deshapriya Park Road. 50 regarding the matters specified in the to the Third. Industrial Tribunal constituted on 74 of the Industrial Disputes. Act. 1947. Act. 1947.

#### Issues

L. 11.1 -

1 tares allowance

manner was received from the Labour Departfue Government of West Bengal, for adjudicaally section 10 of the Industrial Disputes. Act adostrial disputes existing between Messrs, fluiderson Ltd. 4. Clive Row, Calcutta-I ger be referred to as the Company), and their r of Luralda godown represented by Jardineon Godown Workers' Union, 21-G. Deshapriya kad. Calcutta-26 (hereinafter be referred to line).

pages of pursuance of notices received from this appeared and filed, their written statements sequently they settled the disputes anically with some other disputes regarding payment a which was the subject matter of another relative frence. has since been disposed of promise award.

an two dems of disputes included in the Merence one is hand wages and the other es allowance. In terms of the agreement of basic wages and D A have been increased ommon agreement the increase in wages has ad effective from Let December 1964 agreement contained in item no. 3 of the num of 8 tilement is left out of consideration are the present reference. I have considered the other terms of settlement  $^{
m t}$  is the memorandum of settlement and 1 cm that they are fair reasonable and lewful pt them and make an award on compromee of the memorandum of settlement filed before and on 25th May 1965. The joint petrior te and the above memorandum of settlement part of the commonisc award as annexures

Dictated and corrected by me J. N. MANDAL Judge

# JITENDRA NATH MANDAL; Judge,

Third Industrial Tribinal, 25-5-65

#### ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL WEST BENGAL

In the Matter of the undustrial disputes and in the matter of Order No 4137-IR/III-62 (F)/64 dated 9th September 1964 of the Department of Labour Government of West Bengal

And

In the Matter of industrial dispute

Between

Jardine Henderson Limited.

\* \* \* \* \* \*

Their workmen of the Luraida Godown represented by Jackhas Leaderson Godown Workers, Union.

The Company Andric Henderson Limited and their workmen of Luralda Godown represented by Jardine Henderson Godown Workers Union jointly submit as follows

- 1 That the parties have come to an amunable settlement of the dispute as per the terms of the Memorandum of Settlement dated 4th May 1965, annexed hereto
- 2 That in view of the settlement amicably reached between the parties as aforesaid the parties have no dispute outstanding over the assumption of the tribunal for adjudiention.

In the exercises case of the present reference in terms of the Memorandium of Settlement annexed bestel

Dated this the 13th day of Mex 1965

Se natures of Parties

1.

For dardine Header on Limited

S.R. Zacharja! — Chatter the count — Jardines H. nderson Ltd

For Jordan Henderset Gordown Wester - Union : Sudhangen Charda, Secretary. Filed by me-

J. K. Chosh,

Advocate, Orr Dignam & Co.

25-5-65

J. N. MANDAL.

Judge.

Third Industrial Tribunal 25.5.65

#### MEMORANDUM OF SETTLEMENT

Names of the parties: Jardine Henderson Limited (Agency Department). 4 Clive Row, Calcutta-1. and the wall in a mployed at its Laralda Godown, Hido Road, Calcutta, represented through Jardine Henderson Godown Workers' Union, 21G Deshapriya Park Road, Calcutta-26

Representing employers: (1) Mr. S. R. Zachariah (2) Mr D. A Noame and (3) Mr B P Suvasava

Representing workmon: (1) Sri Sadhangsu Chanda, (2) Sri Sanatan Nayak, (3) Shri Dhruba Chendra Boral Jardine Henderson Godown Workers' Union

Short racital of the case: The Union reised a demand for an increase in the salety of the workmen employed at the godown on the ground that their salary had not been revised since 1953 in spite of the rise in prices over the years. They also rused a demand for bonus for the years 1939-80 1960-61 1961-62, 1962-63, 1963-64 in respect of which no bonus had been part to thom

Terms of settlement: As a result of a number of bipartite discussions held between the representatives of the Company and the Union, the aforesaid dispute has been amicably settled as follow-

(1) The daily rate of wage will be revised ex-

	Existing ratos per day			Re rate :		Revise - od 18 ma		
	Basic	asic DA Total		 Basic	DΑ	Total	per month (daily basis)	
	Rs.	$\mathbf{R}_{\mathbf{s}}$	$\mathbf{R}\mathbf{s}$	$\mathbf{R}\mathbf{s}$	Rs	R	$\mathbf{R}\mathbf{s}$	
labour	1 38	1 19	2,57	1 75	1 92	3 65	95	
Carpen- ters	1.87	1.19	3.06	2.27	1 92	4 19	109	

- (2) The increase in wages will be effective from 1st December 1964
- (3) The Company has, as a special case, agreed to offer and the workmon have agreed to accept bonus in the following manner:

1959-60 @ 1 month's basic pay 1960-61 @ 1 month's basic pay

- 1961-62 @ 11 months' basic pay 1962-63 @ 2 months' basic pay 1963-64 @ 2 months' basic pay
- (4) The workmen assure the management in will ensure that cordial industrial relatives to maintained and that furthermore they made perform all work entrusted to them as in They further agree to settle their difference with the management directly amicably. resorting to any strike or stoppage of work mutual negotiations.
- (5) This agreement will remain in force up a December 1968.
- (6) It is further agreed that a copy of this agree will be submitted before the Third Industriel In West Bengal, with a request that reference No IR /IR /11L-62(F)/62, dated 9th September relating to basic wages and dearness allower 1682-I.R /IR /III-321 62 reference No. 30th April 1964, relating to bonus for the year li and 1962-63 may be disposed of in term of the ment
- (7) The parties further agree that the eq. disposes of all their disputes and or difference an there is no dispute pending at present became management and the workmen
- (8) It is further agreed that paymen of a requested by the workmen will henceform to monthly instead of weekly (other thms numm same)

Signature of parties

Employers representatives:

- 1. S. R. Zacharjah
- D. A. Neame
- 3. B I. Srivastava.

4-5-65.

Workmen's Representatives .

- 1. Sadhangsu Chanda
- Sonatan Navak.
- Dhruba Chandra Boral.

#### Witnesses:

- 1. Illegible.
- A. K. Rao. 4-5-65

J. N. MANDAL. Judge. Third Industrial Tribu 25-5-65.

By order of the Gove S. C. Mukherjee, Ast.



# The

# Calcutta



# Gazette

17)

THURSDAY, JANUARY 7, 1965

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# PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

#### **GOVERNMENT OF WEST BENGAL**

# TORATE OF COMMERCIAL TAXES WEST BENGAL

#### NOTIFICATIONS

3% C. T.—17th December 1964.—In purfithe provisions of section 9 of the Bengal (Sales Tax) Act, 1941 (Bengal Act VI of le following names and addresses of newly dealers together with a description of the world by their registration certificates are 1 for general information:—

- of business and number of branches.
- (b) Number and date of the registration certificate.
- (c) Goods for use in manufacture in West Bengal for sale.
- (d. Goods for resale in West Bengal.

Sim Bejoy Krishna Barat carrying on business the trade name Kalyaneswari Mistanna Bhan-lation Road. Barakar, Dist. Burdwan (a); (7A: 1-12-64 (b); (1) Raw materials. Provided a buds for which exemption from payment of it is claimed are intended for use in the actual of manufacture of the goods named below: aonta khabar, tea (c).

in Manji Patel, Maganlal Patel, Walji Patel, Patel, Ramji Patel and Narayan Patel carry-business under the trade name Messrs. Shiv Saw Mill, P. O. Suri, Dist. Birbhum (a); A, 3-12-64 (b); (1) Raw materials, (2) Plant. Ty, spare parts and accessories, (3) Controls there, e.g., Spirit varnish. Provided that for which exemption from payment of sales

- tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized wood, doors, windows (c).
- 3. Shri Shankarlall Jhawar carrying on business under the trade name Kamala Bhandar, 71 Canning Street, B-125/126 Calcutta (a); AT/4004A, 7-12-64 (b); Tooth brush, tooth paste, tooth powder, hair oil, lip stick, snow, cream, face powder, talcum powder, safety razor, razor, blades, feeding bottles, nipples, shoe polish, sat-issabgul-bhusi, ink, shaving brush, soap case, powder case, hair shampoo, scents, rouge, hair net, playing cards, alta, sindur and cutlery (d).
- 4. Shri Gokuldas Barai carrying on business under the trade name Purchase and Pay House, 71 Canning Street, C-36 Calcutta (a); AT/4005A, 9-12-64 (b); Toys and plastic goods (d).
- 5. Messrs. K. C. B. Mehta and Saradindoo Banerjee carrying on business under the trade name Messrs. Rubber & Chemicals, 6/1 Sarat Chatterjee Avenuc, Calcutta-29 (a); BH/3728A, 10-12-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rubber goods (c); Rubber goods, gypsum, electrode, ammonium chloride, soda ash, anlydrous, ammonia, bleaching powder, caustic soda, calcium chloride (d).
- 6. Shri Virendra Kumar Rajpal carrying on business under the trade name Messrs. Ferro-Met Corporation, 49A Hindusthan Park, Calcutta-29 (a); BH/3729A, 10-12-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Foundry fluxes, compounds of chemicals and sine-rals (c); Ferro-manganese, serro-chrome and terro-silicon (d).

- 7. Shri Mahesh Chandra Upadhyaya (Proprietor) carrying on business under the trade name Messrs. Bharat Glass Store, Cinema Road, Bankura (a); BK/617A, 20-11-64 (b); Glass pots and wares, glass bangles, crockeries and plastic bangles (d).
- 8. Shri Mangalchand Agarwal (Proprietor) carrying on business under the trade name Dhansiram Mangalchand, 116 D. S. Gurung Road, Kalimpong (a); DJ/1097A, 3-12-64 (b); Cotton, silk and wootlen piece goods, hosiery, umbrella, knitting wool, copper sheets, readymade garments, water proofings and canvas shoes (d).
- 9. Shri Chandra Gupta (Proprietor) carrying on business under the trade name Lalita, Rishi Road, Kalimpong (a); DJ/1098A, 3-12-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea, (ii) Sweets, (iii) Salty stuff (c).
- 10. Messrs. Ashwani Kumar Beriwala, Omprakash Beriwala and Raj Kumar Beriwala carrying on business under the trade name Rajkumar Ashwani Kumar, 1 A. K. Chatterjee Lane, Salkia, Howrah (a); HW/2871A, 4-12-64 (b); M. s. angles, joists, channels, flats and rounds (d).
- 11. Shri Jai Krishna Kundu carrying on business under the trade name Azad Hind Stores, 1 Narasingha Dutta Road, Howrah (a); HW/2872A, 8-12-64 (b); Nuts, bolts, screws, rivets, nails, paints, varnish, lubricating oil, tarpin and resins (d).
- 12. Messrs. Sitaram Shaw and Sagarmal Shaw carrying on business under the trade name Sitaram Sagarmal, 342/1 G. T. Road North, Salkia, Howrah (a); HW/2873A, 8-12-64 (b); M. s. rods, plates, bar. joists, angles, flats, rounds, squares and scraps (d).
- 13. Shri Amarendra Nath Bose carrying on business under the trade name Messrs. Allied Agencies, 33/7 Kasundia Road, Howrah (a): HW/2874A, 9-12-64 (b): Beltings and hose pipes (d).
- 14. Messrs. Basant Kumar Rungta, Rajendra Prosad Rungta, Krishna Kumar Rungta, Prosad Rungta, natural and legal guardian for and on behalf of Santosh Kumar Rungta (minor), Bhagwati Prosad Rungta, natural and legal guardian for and on behalf of Sashi Kumar Rungta (minor), Biswanath Prosad Rungta, natural and legal guardian for and on behalf of Ghan Shyamdas Rungta and Kumar Rungta (minors), Sitaram Rungta, natural and legal guardian for and on behalf of Nandial Rungta and Mukundlal Rungta (minors), Satyanarayan Rungta, natural and legal guardian for and on behalf of Prabhat Kumar Rungta, minor, Chandi Prosad Rungta, natural and legal guardian for and on behalf of Ashok Kumar Rungta (minor) carrying on business under the trade name B. K. Rungta & Co., P-16 Kalakar Street, Calcutta (a): JK/3372A, 5-12-64 (b); G. i. wire and wire-nail (d).
- 15. Shri Rajesh Raj Gupta carrying on business under the trade name Rajesh Hardware & Metal Products, 48 Nalini Sett Road, Calcutta (a); JK/3373A, 10-12-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods

- named below: (i) Wire nails for sale (and sanitary fittings and wares, furnity nails, rivets, bolts and nuts, shoes
- 16. Adram Agarwalla carrying on by the trade name Messrs. Nawbharat Ti Sevoke Road. Siliguri (a): JP/2190A. Motor parts and nut, bolts, wrench, too nail, g. i. pipe, iron rods and door man
- 17. Sachindra Nath Thakur carrying under the trade name Messrs. Radio Jalpaiguri (a); JP/2191A, 2-12-64 (b); parts and electrical goods (d).
- 18. Sarbasri Ram Awatar Jalan and Jalan carrying on business under the Hoftsman Commercial Corporation, 2 Street, Calcutta (a); LR/3627A, 27-11-6 phone cord, electric holder, electric fuse, rubber belting, electric switches, conduit tric lamp, lubricant oil, distribution bor plug and socket, electric shade, copper webonite bush, resistance, hypo, mops. seel round, insulating tape, lead sheet, fet sheet, lead ingot, tin ingot, ball roller be mum, foundry flux, ferro tungstain, stilling tible base, electric connector, fuse wire (decrease of the sheet).
- 19. Messrs. Associated Industries (A carrying on business under the trade nat Associated Industries (Assam) Ltd., 18 Net Road, Calcutta (a); LR/3630A, 1-12-64 (bags, ammonium sulphate (d).
- 20. Messrs. West Bengal Bricks & C. (Private) Ltd. carrying on business under name Messrs. West Bengal Bricks & C. (Private) Ltd., 22 Canning Street, Calcutt Brick Field, Chandanhati, P. O. Bad 24-Parganas (a); LR/356B, 1-12-64 (b); materials, (2) Plant, machinery spare paccessories, (3) Consumable stores, e.g., C. Provided that all goods for which exemp payments of sales tax is claimed are into use in the actual process of manufacture Bengal for sale of the goods named below (c).
- 21. Messrs. Gupta Metal Industries (Procarrying on business under the trade name Gupta Metal Industries (Private) Ltd., 10 Rashbehari Bose Road, Calcutta (a). U 2-12-64 (b); Drills, drill sleeves, taps, reame drill chucks, cutters, saws, blades, tool bus
- 22. Sarbasri Abdus Sadeque Sardar, Ab Sardar, Abdul Haque Sardar and Narul Sardar carrying on business under the tra Bright Rubber Works, 8 Canning Street. P. O. and Vill. Sankrail, Dist. Howrah (a): 13-12-64 (b); (1) Raw materials. (2) Plant. m spare parts and accessories, (3) Consumable.g., Oil, coal and firewood. Provided that if for which exemption from payments of sake claimed are intended for use in the actual of manufacture in West Bengal for the sale of it named below: (i) Rubber washer, (ii) Rub canvas couplings, (iii) Felt washers, (iv) Rubber trolley washer washers, (vii) Bakelite washers, (viii) Bakelite washers, (viiii) Bakelite washers, (viiiii) Bakelite washers, (viiiii) bushes (c).

Shri Ram Nath Goenka carrying on business the trade name Goenka Chemical Industries, Narkeldanga Main Road, Calcutta (a): Narkeldanga Main Road, Calcutta (a): 3228A, 5-12-64 (b); Solvent oil and mineral peanse oil (d).

25. Shri Dhirendra Nath Swarnakar (Proprietor) arying on business under the trade name Messrs. hirendra Nath Swarnakar, Hili, West Dinajpur (a): 1776A, 28-11-64 (b); Consumable stores, viz., biri swes, thread and coal. Provided that all goods for thach exemption from payment of sales tax is himed are intended for use in the actual process of handacture of the goods named below: (i) Biri (c); him leaves (d).

26. Sarbasri Satya Nath Karmakar, Narayan Chandra Karmakar and Madhu Sudan Karmakar and Madhu Sudan Karmakar anying on business under the trade name Messrs. Latimin Narayan Kath Gola, New Market, Balurbal, West Dinajpur (a); ML/777A, 28-11-64 (b): Consumable stores, viz., timber, varnish and fitting materials. Provided that all goods for which exemption from payment of sales tax is claimed are attended for use in the actual process of manufacture of the goods named below: (i) Furniture (c); Timer, 1101 rods, nut, bolts, plain sheet, kabja, screw, me. sanitary parts, haskol, dumni, tube-well parts, upes, halpathi, wires, chains, rings, lock and keys and colour and paints and varnish, carpentry tools, rush, iron plates, lantern, iron (istri) nails, coalindanes (d).

27. Sarbasri Balaram Mukherjee and Sashadhar Sarkar (Partners) carrying on business under the tade name Messrs. Balaram Mukherjee & Sashadhar Sarkar. Balurghat, West Dinajpur (a); ML/778A. 23-11-64 (b); Consumable stores, viz., coal. Proded that all goods for which exemption from syment of sales tax is claimed are intended for use in the actual process of manufacture of the goods samed below: (i) Bricks (c).

28. Sarbasri Birendra Kumar Saha Bholanath Saha and Bhupal Chandra Saha (Partners) carrying on business under the trade name Messrs. Udaya Construction, Raiganj, West Dinajpur (a); ML/779A. 30-11-64 (b): (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods samed below: (i) Bricks (c).

29. Janab Mohammad Sayed carrying on business under the trade name M. Sayed, Bhowanipore, P.O. Kharagpur, Midnapore (a); MN/1773A, 1-12-64 (b); Bricks (d).

30. Shri Durgapada Bhattacharjee carrying on hainess under the trade name Durgapada Bhattacharjee, Vill. Ratanpur, P. O. Binpur, Midnapore (a); MN/1774A, 2-12-64 (b); (1) Raw materials.

Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of goods named below: (i) Firewood (c).

31. Messrs. Devji Hansraj Patel, Meghji Dang Patel, Ramji Shivji Patel and Shivdas Jivraj Patel carrying on business under the trade name Laxmi Saw Mill, 112 Ghosh Para Road, Barrackpore. 24-Parganas (a): PG/3132A, 30-11-64 (b): (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stroes, e.g., lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sized timber (c): Timber (d)

32. Messrs. Amitava Majumder, Sudhir Adhikarj and Dilip Kumar Dutta carrying on business under the trade name Bengal Engineering & Trading Co. 2 Feeder Road, Rathtala, Belgharia, 24-Parganas (a): PG/3133A, 30-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Mobil oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Stone crusher, stone granulator, ball mill, big press and concrete mixer (c).

33. Shri Narayan Chandra Das carrying on business under the trade name Jay Kali Timber Works, Pioneer Colony, Barasat-Barrackpur Road, P. O. Barasat, 24-Parganas (a): PG/3134A, 30-11-64 (b): (1) Raw materials, (2) Plant, machinery, spare partial and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wooden doors, windows, furniture and sized timber (c).

34. Shri Sudhir Ranjan Bakshi and Sm. Labanya Kunar carrying on business under the trade name Messrs. Transistor House, (a); PR/454A, 8-12-64 (b); Radio, radio spares and electric fans (d).

35. Shri Gouri Shanker Awasthi carrying on business under the trade name Apex Paints & Chemicals, P-14 Mission Row Extension, Calcutta-1 (a) RB/1504A, 8-12-64 (b): (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Paints (c); Wall adhesives and accessories and insulation tapes (d).

36. Messrs. Dudnath Commercial Ltd., 165A Netaji Subhas Road, Calcutta (a); RJ/3132A, 8-12-64 (b); M. s. rod, m. s. flat (d).

37. Shri Radheysham Agarwalla carrying or business under the trade name Bharat Laminating Corporation, 3 Cossipore Road, Calcutta-2 (a) SH/3552A, 27-11-64 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provider that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Laminated bags (c).

- 38. Shri Naba Kumar Ghosh carrying on business under the trade name Universal Chemical Industries, 122A Maharshi Debendra Road, Calcutta-5 (a); SH/3553A, 28-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from claimed are intended for use in the actual process of manufacture of the goods and below: Calcium silicate (c).
- 39. Shri Narayan Prasad Shaw carrying on business under the trade name Shew Shankar Bhandar. 20 Mohanlal Street, Calcutta-4 (a); SH/3554A, 2-12-64 (b); Soda, tapioca globules, turmeric, chillies, corriander seed, mustard oil, groundnut oil (d).
- 40. Shri Birendra Mohan Mazumdar carrying on business under the trade name B. M. Mazumdar, 86C Grey Street, Calcutta (a); SH/3555A, 3-12-64 (b); Tea chest shooks, battens, aluminium paper linings, nails (d).
- 41. Calicut Engineering Works (Private) Ltd., 54/4B Strand Road, Calcutta-6 (a): SH/3556A, 4-12-64 (b): (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bevel penion (c).
- 42. Shri Tarachand Khandelwal carrying on business under the trade name Khandelwal Iron & Hardware Corporation. 207 Maharshi Debendra Road, Calcutta-7 (a); SH/3557A, 9-12-64 (b); Bolts, nuts, rivets, rounds, washers (d).
- 43. Shri Novratan Damani carrying on business under the trade name Damani Industries, 84B Bhupendra Bose Avenue, Calcutta-4 (a); SH/3558A. 10-12-64 (b); (1) Raw materials. (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bolts, nuts, rivets, screws, machine screws (c).
- 44. Shri Niranjan Koyal (Proprictor) carrying on business under the trade name Niranjan Koyal, Bonderbill, P. O. Raghunathpur, District Hooghly (a); SP/1695A, 28-11-64 (b); Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tiles (c).
- 45. Messrs. Mahadeb Dhara, Motilal Dhara and Panchanan Dhara (Partners) carfying on business under the trade name Mahakali Brick Field, Nalikul, Dist. Hooghly (a); SP/1696A, 30-11-64 (b); (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks (c).
- 46. Sarbasri Ramchand Jethanand, Lalchand Tirthadas and Murlidhar Tirthadas (Partners) carrying on business under the trade name Ramchand's. A6-1 New Market, Calcutta-13 (a); TL/2866A,

2000

- 4-12-64 (b); (1) Raw materials, (2) Plant, machinistic spare parts and accessories, (3) Consumble the Provided that all goods for which exemptes to payment of sales tax is claimed are intended for in the actual process of manufacture of the sea named below: (i) Gold ornaments, aliver ware to Jewellery, silver ware, metal ware, gold and sea ornaments, precious and imitation stones (d).
- 47. Messrs. Hammer Private Limited carrying business under the trade name Hammerman Probabilities, 9 Chowringhee Road, Calcutta-13 (a TL/2867A, 7-12-64 (b); Rounds squares, flats, and tees, channels, billets, blooms, joists, plates, the g. i. pipes and tubes and fittings, copper, bias, is aluminium, gun-metal, components and parts as spare parts of plates machineries boiler, mills, cran and hoists, wagon, pulley block, pulveriser, with nails, bolts, nuts, sockets, rivets, pins, wheels, streets, pins, wheels, pins, pins, wheels, streets, pins, pins, wheels, pins, pins, wheels, pins, pins, pins, wheels, pins, pi
- 48. Sarbasri Mohamed Hasem Gazi, Mohama Yunus and Mosamat Taslima Bibi (Pariners) carry ing on business under the trade name New Storm 30A Dharamtola Street, Calcutta (a): TL/286M 8-12-64 (b); (1) Raw materials, (2) Plant, machaer spare parts and accessories. Provided that all good for which exemption from payment of sales tar a claimed are intended for use in the actual process a manufacture of the goods named below. (1) Rady made garments (c).
- 49. Sarbasri Motilal Dhanuka, Madanlal Dhanuk and Bhagirathi Dhanuka (Partners) carrying on bus ness under the trade name National Timber Worm 35A Chaulpatty Road, Calcutta (a): TL.289A 8-12-64 (b): (1) Raw materials, (2) Plant, machinen spare parts and accessories. Provided that all good for which exemption from payment of sales us a claimed are intended for use in the actual process to manufacture of the goods named below: (1) Packin boxes (c); Packing boxes (d).

S. K. BOSE, Commissioner

No. 397 C. T.—17th December 1964.—In particulars are published for general information.

- Notes.—(a) Serial number, name, address, chief pla of business and number of branches
  - (b) Number and date of the registratic certificate.
  - (c) Goods for use in manufacture is We Bengal for sale.
  - (d) Goods for resale in West Bengal.
  - (e) Date of amendment.
- 1. Sailendra Nath Dutta and Krishnadas Dut carrying on business under the trade name Mess Sailendra Nath Dutta & Bros.. 5 Dwark Gangu Street, Calcutta-26 (a); AL/854A, 31-10-61 (b); (Pine oil, til oil (d); 5-12-64 (e).

P. Garg carrying on business under the Messrs. Orient Bagineering Corporation.

Messrs. Orient Bagineering Corporation.

Messrs. Orient Bagineering Corporation.

Messrs. Orient Bagineering Corporation.

Messrs. Orient Bagineering Corporation.

Messrs. Orient Bagineering Corporation.

Messrs. Electric wires, cable.

Messrs. Belectric wires, cut-out.

Messrs. Belectric wires, cable.

Messrs. Belectric wires,

var Nath Mallick and Samar Nath Mallick on business under the trade name Messrs.

12 Chemical Industries, 22/A Pitambar Lane, Calcutta-27 (a); AL/858A. 23-11-61 Step down transformer, voltage stabilizer, the incubator, refractometer, kjeldahl digested ubosq colori meter, centrifuge, auto-10-12-64 (e).

sss. Rurmal Agarwala and Kalipada e carrying on business under the trade name path Coal Co.'s Salanpur Colliery 'A' Seam. appur. Dist. Burdwan (a); AS/1998A, 12-9-61 | Raw materials. (2) Plant, machinery, spare | accessories, (3) Consumable stores, e.g., Provided that all goods for which 1 from payment of sales tax is claimed are for directly use in connection with the raise goods named below: Coal (for) Colliery achinery and parts required directly for rais-(c); 20-11-64 (e).

bash Brijlal Modi, Motilal Modi and Ramdi carrying on business under the trade name arlal Ramgopal, Raniganj, Burdwan (a); ..., 31-1-50 (b); (A) Incense, jute twine, paper thoma, copra, raisin (d); 30-11-64 (e).

(5) Messrs. Morarji Kanji, Bhupendra Chatur-Thaker, Jagadish Chandra Hari Singh and Sm. a Bai carrying on business under the trade K L. Selected Coal Concern (for) K .L. Selected Concern, P. O. J. K. Nagar, Dist. Burdwan (a), 9A. 13-3-42 (b); (S) (1) Raw materials, (2), machinery, spare parts and accessories, (3) (2) (3)mable stores. Provided that all goods for exemption from payment of sales tax nd are intended for directly use in connection he raising of the goods named below: Coal betruments and appliances required for coal and & C. Certified by the purchasing dealer to be id for use in any process in the extraction of or sale (c): (D) Cloth, soap, cocoanut oil (d);

Messrs. Satyanarayan Goenka, Bhagawati Proiceka. Balkrishna Goenka and Bejoy Kumar is carrying on business under the trade name mati Prosad Goenka, Neamatpur, Dist. Im (a); AS/2146A, 27-12-60 (b); (A) Cocoanut madaut oil, chillies, poppy seed (d); 1-12-64

(5) Messrs. Dodul Kumar Dey, Manik Chan-Dey, Muktipada Dey, Narayan Chandra Dey, In Kumar Dey and Swapan Kumar Dey carry-I business under the trade name Jugal Kishore In Krishna Gati Dey (for) Shri Krishnagati Dey (for) carrying on business under the trade name Jugal Kishore Dey and Krishnagati Dey, Bolpur, Dist. Birbhum (a): AS/909A, 25-8-48 (b): 1-12-64 (e).

- 9. (S) Shrimati Kamaladevi Agarwalla carrying on business under the trade name Messrs. Sital Saw Mill (for) Shri Santlal Agarwalla and Sm. Kamaladevi Agarwal carrying on business under the trade name Messrs. Sital Saw Mill, Raniganj, Dist. Burdwan (a): AS/1921A, 22-9-58 (b); 2-12-64 (e).
- 10. Shri Radhakishan Agarwala, Shri Hetram Agarwala, Shri Noranglal Agarwala, Shri Chananmal Agarwala and Shri Dwarka Prasad Agarwala carrying on business under the trade name Hetram Chananmal, 32 Armenian Street, Calcutta (a); AT/2786A, 27-9-51 (b); (A) Polythene bags, (D) Textiles, readymade garments, hosiery, woollen goods, artificial silk goods and blankets (d); 4-12-64 (e).
- 11. (S) Shri Mansukhlal Shah and Shri Dalsukh Shah carrying on business under the trade name M. Kishore & Co. (for) Shri Mansukhlal Shah carrying on business under the trade name M. Kishore & Co., 33 Armenian Street, Calcutta (a); AT/3859A, 28-11-62 (b); 5-12-64 (e).
- 12. Jonab Nasibur Rahaman carrying on business under the trade name Nasib Bros., 71 Canning Street, Calcutta (a): AT/3973A, 1-6-64 (b): (A) Blade, playing card, safety razor, mouth organ, soap case, paper clip, instrument box, colour box (d): 7-12-64 (e).
- 13. (S) Sarbasri Jokhiram Khaitan, Manjilal Mussuddi and Sawalram Khaitan carrying on business under the trade name Jokhiram Kesardeo (for) Sarbasri Jokhiram Khaitan and Manjilal Mussuddi carrying on business under the trade name Jokhiram Kesardeo, 196/198 Cross Street. Calcutta (a); AT/2845A, 21-12-51 (b); 10-12-64 (e).
- 14. (S) Shri Trailokya Nath Dey carrying on business under the trade name Messrs. Modern Exchange (for) Messrs. Modern Exchange, 12B Russel Street, Calcutta-16 (a), BH/2541A, 29-8-53 (b); 4-12-64 (e).
- 15 Messrs Basiruddin Ansari, Md. Hanif and Maulavi Md. Din carrying on business under the trade name Messrs. Star & Co., 11 Raicharan Pal Lane, Calcutta (a): BH/3294A, 29-4-61 (b); Insert Aldrops, tower bolts, hinges, mortice lockest handles after the words "goods named below", (D) Consumable stotes (c), (A) Cast iron drum caps (d); 7-12-64 (c).
- 16. Shri B. P. Dalmia (Karta, Hindu undivided family) carrying on business under the trade name Ramkumar Beniprosad, 87 Southern Avenue, Calcutta (a). BH/251B, 20-9-56 (b); (D) Electric welding machines, hammers, (A) Welding machine and its cables and accessories, hammers, water meters and compressors (d); 9-12-64 (e).
- 17. Messrs Indian Aluminium Co. Ltd., 31 Chowringhee Road, Calcutta (a): BH/245B, 13-10-41 (b): (D) Loose tools, pipe, pipe fittings, brushes, paints and varnishes, laboratory equipments, electrical goods, hardware leother and rubber products, goggles, iron and steel other than that for building purposes (c): 10-12-64 (e).
- 18. Shri Sachinandan Halder (Proprietor) carrying on business under the trade name Messrs. Sachinan

- 19. Shri Bhudarmal Bathwal and Srinarayan Bathwal (Partners) carrying on business under the trade name Bhudarmal Srinarain, Nutangonj, Bankura (a); BK/455A, 24-8-60 (b); (A) Groundnut oil (d); 21-11-64 (e).
- 20. (S) Shri Guiram Kundu carrying on business under the trade name Messrs. Guiram Kundu (for) Messrs. Guiram Kundu, 1st Feeder Road, Bankura (a); BK/314A, 20-12-57 (b); 23-11-64 (e).
- 21. Shrimati Ashrukana Kar, Shrimati Sakuntala Kar and Shrimati Lakshmipriya Pal (Partners) carrying on business under the trade name Messrs. Bangasree Bhandar, Nutangonj, Bankura (a); BK/599A. 31-7-64 (b); (A) Niger oil (d); 23-11-64 (e).
- 22. Dwarka Prasad Narsaria, Omprakash Narsaria and Deokinandan Narsaria carrying on business under the trade name Messrs. Hindusthan Traders, Bankura (a); BK/497A, 9-3-62 (b); (A) Til oil (d): 28-11-64 (e).
- 23. (S) Nathmull Tibrewalla, Lachminarain Marwari and Debidutt Jalan (Partners) carrying on business under the trade name Messrs. Jalan Trading Company (for) Messrs. Jalan Trading Company, Moirapukur, Bishnupur, Bankura (a): BK/257A, 9-4-56 (b); (A) Gunja oil (d); 1-12-64 (e).
- 24. Sarbasri Fakirchand Agarwalla, Ramrichpal Agarwalla and Radhakishan Agarwalla (Partners) carrying on business under the trade name Fakirchand Ramrichpal, Kalimpong (a); DJ/747A, 9-8-52 (b); (D) G. c. sheet (d); 2-12-64 (e).
- 25. Shri Hanumandas Agarwalla (Karta, Hindu undivided family) carrying on business under the trade name Jethmal Harnamdas, Kalimpong (a); DJ/919A, 15-5-57 (b); (D) G. c. sheet, iron rods, steel wire, nails, iron wire, g. plain sheet, iron plates (d); 2-12-64 (e).
- 26. (S) Sarbasri Banwarilal Agarwalla and Prahladrai Agarwalla (Partners) carrying on business under the trade name Amichand Banwarilal (for) Shri Amichand Agarwalla (Karta, Hindu undivided family) carrying on business under the trade name Amichand Banwarilal, Kalimpong (a); DJ/633A, 4-6-51 (b); 2-12-64 (e).
- 27. Messrs. Bajoria Trading (Private) Ltd., 1 Mangoe Lane, Calcutta (a); EL/331B, 16-5-64 (b); (A) Gunny bags and hessian cloth (d); 5-12-64 (e).
- 28. Messrs. Samar Singh Jayaswal (Private) Ltd., 4E Dalhousie Square East, Calcutta (a); EL/248B, 30-5-50 (b); (A) Jute hessian cloth, jute hessian bags, jute sacking cloth, jute sacking bags, jute twine and jute tarpaulin, (D) Gunnies (d); 9-12-64 (e).
- 29. Sarbasri Amar Nath Daing, Harbanlal Daing, Ramlal Daing, Brahm Dev Daing, Channdra Dutt Daing, Bharat Bhusan Daing, Danehs Daing and Rakesh Daing (Partners) carrying on business under the trade name Messrs. Gemco India. 7 British Indian Street, Calcutta-1 (a); EL/3665A, 5-9-64 (b); (A) 'Hyydraulic jacks, ball bearing, plastic and rubber tubing, gear box for marine engine (d); 8-12-64 (e).

- 30. Shri Rabindra Nath Biswas (Proprint ing on business under the trade name Mem Biswas & Sons, 19 British Indian Street (a): EL/2309A, 9-5-47 (b): (D) General me (A) Solvents, resin and plasticezer, resente tus, instruments and accessories, metals, of cides, timber and timber products, mine 8-12-64 (e).
- 31. (S) Shrimati Belarani Kar (Proprete ing on business under the trade name Men Kar & Co. (for) Shri Prakash Chandra Deb tor) carrying on business under the trad Messrs. S. K. Kar & Co.. E2/10 Madaa Calcutta (a); EL/3574A, 19-1-63 (b): 10-12-
- 32. Shri Narayan Prasad Sanganera car business under the trade name Anand Jute 7 Hastings Street, Calcutta (a); EL/3579A (b); (A) Jute webbing (d); 10-12-64 (e).
- 33. (S) Messrs. Santanu Choudhun, Dey. Mohini Mohan Ghosh and Siddhard dhuri (Partners) carrying on business under name Chaudri & Co. (for) Messrs. Santan dhuri, Haladhar Dey, Mohini Mohan Ghoshddhartha Choudhuri (Partners) carrying on under the trade name Chaudri & Co., 4 I Street, Calcutta (a); EL/3605A, 20-7-63 (b); (e).
- 34. Shri Naresh Chandra Dutta and Shn Chandra carrying on business under the trackers. Naresh Chandra Dutta, 24/6 Mun Mohamed Lane, Howrah (a): HW/1778A, (b): Insert rivets after the words "pipe fitt 5-12-64 (e).
- 35. Messrs. India Investor (Private) Lto, on business under the trade name Bengal Manufacturing Co., 36 Foreshore Road, ! Howrah (a); HW/2597A, 23-6-49 (b). Invermachine bases after the words "household f (c); (A) Timber (d); 8-12-64 (e).
- 36. Messrs. Bhanubhai Tapubhai Modi. Kant Bhai Chand Shah and Har Kissen Shah on business under the trade name Usha Braminium Industries, 55 Dr. Abani Dutta Road Howrah (a); HW/2381A, 24-3-62 (b). (A) materials. (2) Plant, machinery, spare pe accessories. Provided that all goods for exemption from payment of sales tax is claintended for use in the actual process of main of the goods named below: (i) Aluminium aluminium sheet, aluminium str.ps, aluminic); 9-12-64 (e).
- 37. Shri Girdharilal Saraogi (Proprietor) on business under the trade name Trading! of India, 40 Burtolla Street, Calcutta (a): Il 13-6-63 (b); (A) Earth tester, insulation u 4-12-64 (e).
- 38. (S) Messrs. Ramjog Misra and Daye Misra carrying on business under the trail Victoria Starch Manufacturing Company (Ramjog Misra carrying on business under to name Messrs. Victoria Starch Manufacturin pany. 15B Kalakar Street, Calcutta-7 (a): Il 7-12-48 (b): 5-12-64 (e).
- 39. Messrs. Tarak Nath Sen. Jogenath St nath Sen and Mohinath Sen carrying on

Road, Calcutta (a): JK/3134A, 8-7-61 (b); (A) its airline lubricator (d): 7-12-64 (e).

Messrs. Brijgopal Rathi. Mohanlal Rathi and idal Rathi (Partners) carrying on business under ade name Parrot Hosiery Factory. (S) 9/1 Sovade name Parrot Hosiery Factory Facto

Messrs. Biswanath Sen and Kashinath Sen ag on business under the trade name Sen & Meerbahar Ghat Street, Calcutta (a); JK/3089A, 0 (b); (A) Linsced oil (d); 8-12-64 (e).

- (S) Messrs. Indra Trading Company (Calcutta) are Ltd. (for) Shri Raghunath Bakshi (Proprietor) and on business under the trade name Messrs. Trading Company, 9 Maharshi Debendra Road, ruta (a); JK/2458A, 25-8-52 (b); 9-12-64 (e).
- 3. (S) Messrs. Chandgiram Agarwala, Rambura Agarwala, Dulichand Agarwala, Govindram rala and Parmeswaridas Agarwala carrying on iness under the trade name Ram Chandra Dulid (for) Messrs. Chandgiram Agarwala, Rambura Agarwala and Gobindram Agarwala and chand Agarwala carrying on business under the in ame Ram Chandra Dulichand, 402 Upper pore Road, Calcutta (a); JK/737A, 29-9-41 (b); 2-64 (c).
- (S) Sarbasri Ram Kumar Kharkia and Ram han Kharkia (Partners) carrying on business if the trade name Hariram Kharkia & Co. (for) asn Hariram Kharkia, Ram Kumar Kharkia and Kinshan Kharkia (Partners) carrying on business under the trade name Hariram Kharkia & Co.. Cotton Street, Calcutta (a); JK/286B, 23-12-55; 9-12-64 (e).
- 6. Messrs. Biswanath Sen and Kashinath Sen awag on business under the trade name Sen & .1 Mirbahar Ghat Street, Calcutta (a); JK/3089A, 4-60 (b); (A) Groundnut oil (d); 10-12-64 (e).
- 6 (S) Sarbasri Sri Ram Singh, Shib Sankar th and Ram Chandra Singh carrying on business for the trade name Messrs. Sri Ram Singh & Co., b-Bhawan, Pandapara, Jalpaiguri (for) Sri Ram th & Co., Deb-Bhawan, Pandapara, Jalpaiguri (a); 1325A, 6-6-53 (b); 27-11-64 (e).
- 7 (S) Shri Harkarandas Gupta and Shri Ramsh Agarwalla (Partners) carrying on business to the trade name Messrs. Kailash Iron Stores. Can Road, P. O. Siliguri, Dist. Darjeeling (for) Harkarandas Agarwalla carrying on business der the trade name Messrs. Kailash Iron Stores, I Cart Road, Siliguri, Dist. Darjeeling (a): 2115A, 27-9-62 (b); 30-11-64 (e).
- Messrs. Sher Sing Agarwalla, Amarchand uwalla, Jagdish Prasad Goyal and Omprakash uwalla carrying on business under the trade name archand Agarwala, Nayabazar, P. O. Siliguri, t. Darjeeling (a); JP/1962A, 1-3-60 (b); (A) and oil (d); 30-11-64 (e).
- Shri Sudhangsu Goswami carrying on busiunder the trade name Mesrs. R. S. Traders, 12 herst Row. Calcutta (a): MK/3555A, 9-4-63 (b); M. s. tee iron, m. s. square, stainless steel rod.

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- c. i. handle, c. i. scrap, g. i. tank, brass boring, scrap copper wire (d); 5-12-64 (e).
- 50. (S) Messrs. Gangji Walji, Ratanlal Baid and Lakshmi Chand Baid (Partners) carrying on business under the trade name Messrs. Pravat Timbers (for) Ganji Walji, Lakshmi Chand Baid and Chameli Debi Baid (Partners) carrying on business under the trade name Messrs. Pravat Timbers, 11/3-H Canal Circular Road. Calcutta (a); MK/2149A, 29-6-51 (b); 5-12-64 (e).
- 51. Messrs. Abhijit Ghosh and Manoda Charan Maitra carrying on business under the trade name Messrs. Fuse Gear Corporation, (S) 51 Gouri Bari Lane. Calcutta (for) 39/2 Canal West Road, Calcutta (a); (S) MK/3827A (for) SH/3077A (b); 5-12-64 (e).
- 52. Shri Raghunath Saha (Proprietor) carrying on business under the trade name Messrs. R. N. Saha & Co., 26 Gouribari Lane. Calcutta (a); MK/1215A, 28-1-46 (b); (A) Tamarind seed powder, topioca flour and oil cane powder (d); 7-12-64 (e).
- 53. (S) Messrs. Premji Khata Patel and Gangadas Kheta Patel (Partners) carrying on business under the trade name Messrs. Cutch Vijov Saw Mills (for) Messrs Gangadas Kheta, Premji Kheta, Ramji Dewshi and Mawji Vishram (Partners) carrying on business under the trade name Messrs. Cutch Vijoy Saw Mill. 26 Canal West Road, Calcutta (a); MK/2086A, 3-4-51 (b); 9-12-64 (c).
- 54. Shrimati Swetabarani Dasi (Sole Executrix and Karta, Hindu undivided family) carrying on business under the trade name Messrs. Bibhuti Bhusan Dass, 87 Tarak Pramanick Road, Calcutta (a): MK/1574A, 14-2-49 (b): (S) (I) Raw materials Brass, copper. (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brass and copper utensils for sale (for) Brass, copper and 1, 2 & 3. Certified by the purchasing dealer to be required for use in any process in the manufacture of brass, copper and utensils for sale (c): 10-12-64 (e).
- 55. (S) Shri Fate Chand Banthia (Proprietor) carrying on business under the trade name Messrs. Great Rajasthan Stores (for) Messrs. Great Rajasthan Stores. Include Bazar, Malda (a); ML/19B, 14-3-55 (b); 30-11-64 (e).
- 56. Shri Mukunda Chandra Deb (Proprietor) carrying on business under the trade name Messrs. Mukunda Chandra Deb. Ukilpara, Raiganj, West Dinajpur (a), ML/649A, 22-5-61 (b); (A) Umbrella, thread, ink, wire, nails, botam, ribbon, powder and umbrella materials (d); 28-11-64 (e).
- 57. Shri Manindra Kumar De (Proprietor) carrying on business under the trade name Messrs. Radio Sign, 27 Netaii Subhas Road, Malda (a): ML/742A, 18-3-64 (b); (A) Sulphuric acid (d): 1-12-64 (e).
- 58. Shri Harsad Rai Pancholi carrying on business under the trade name Sawrashtra Stores, 123
  Railway Market. Kharagpur, Midnapore (a);
  MN/1487A, 15-7-60 (b); (A) Honey and feeding bottle (d); 28-11-64 (e).
- 59. Sarbasri Sitaram Kundu, Anukul Chasidra Kundu, Kamal Krishna Kundu, Bimal Krishna /\*\*

- Kundu and Jugal Kishore Kundu carrying on business under the trade name Amritalal Kundu and Sitaram Kundu, P. O. Ghatal, Midnapore (a); MN/361A, 19-5-44 (b); (A) Groundaut oil and til oil, (D) Salt, mustard oil, atta, flour suji, tobacco, betelnuts and sugar (d); 2-12-64 (e).
- 60. Messrs. Pasupati Ghosh, Chunilal Ghosh, Jagannath Ghosh and Sukumar Ghosh (Partners) carrying on business under the trade name Fairdeal Trading Company, 62/1A Netaji Subhas Road, Calcutta (a); MR/2630A, 29-12-61 (b); (A) M. s. angle and plate (d); 5-12-64 (e).
- 61. Messrs. Bhabataran Sarker and Arabinda Sarker (Partners) carrying on business under the trade name Bhabataran Sarker & Sons, 62/1A Netaji Subhas Road. Calcutta (a); MR/2663A, 30-7-62 (b); (A) Aluminium sheet, silver steel rod, m. s. rod, metal cutting tools, grinding wheel, screw, bolts, file, tap, dies, rubber hammer, rubber pipe, polishing materials, blow lamp (d); 5-12-64 (e).
- 62. Shri Gobinda Chandra Paul (Proprietor) carrying on business under the trade name Messrs. Dwarka Nath Paul, 157 Netaji Subhas Road, Calcutta (a); MR/2717A, 11-10-63 (b); (A) Aluminium scrap (d); 5-12-64 (e).
- 63. Messrs. Kashinath Mukherjee and Amarnath Mukherjee carrying on business under the trade name Kashinath Amarnath, 208 Harrison Road, Calcutta (a); MR/204A. 25-9-41 (b); (A) Caps, staff, belt, badges, rope, woogle, shoulder knot, whistle cord and whistle and garter taps (d); 7-12-64 (e).
- 64. Shri Subodh Kumar Kundu (Proprietor) carrying on business under the trade name Messrs. S. K. Kundu & Co., 113 Monohardas Chawk. Calcutta (a); MR/2591A, 2-1-64 (b); (A) Rivets, washers, split-pin, wires and rods (d); 8-12-64 (e).
- 65. (S) Messrs. Md. Jainal Abedin Thandar, Chaidal Haque Thandar, Sakina Bibi and Md. Kasem Thandar carrying on business under the trade name Qurban Ali and Sons (for) Messrs. Qurban Ali and Sons. W-22 Kankulia Road, Burtola, 24-Parganas (a); PG/1691A, 26-7-54 (b); 27-11-64 (e).
- 66. (S) Messrs. Kali Kinkar Nag Chowdhury, Chitta Ranjan Nag Chowdhury and Bibekananda Nag Chowdhury carrying on business under the trade name Ferroducts Enterprise (for) Messrs. Jyotish Chandra Nag Chowdhury, Kali Kinkar Nag Chowdhury and Chittaranjan Nag Chowdhury carrying on business under the trade name Ferroducts Enterprise. (S) 125 Biren Roy Road (West), Calcutta-8 (for) 33 Siddinath Chatterjee Road, Behala, 24-Parganas (a); PG/1898A, 24-11-56 (b); 28-11-64 (e).
- 67. Messrs. B. R. Palit, S. N. Sikder and B. N. Sikder carrying on business under the trade name Sheet & Metal Industries, (S) 134 Jessore Road. Calcutta-28 (for) 137A Jessore Road, Dum Dum. 24-Parganas (a); PG/1239A, 21-3-49 (b); 30-11-64 (e).
- 68. Shri Amarendra Prosad Bal carrying on business under the trade name Bolson Engineering Company, 26 Sisir Bagan Road. Behala. Calcutta-34 (a); PG/2949A. 20-12-63 (b); (A) (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, e.g., paints, emery paper, electrodes and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use

- in the actual process of manufacture of the named below: Storage tank, steering cover, thich, canopy, mudguard, brush block, phase bush, chimney cover, pipe, pipe to float stop crossbar, key, key ways, pannel way to bright shafting, panel bend, kiln, clamp, clamp wind screen, heating unit, header, hinges, conductively, coil, separator, refuse carts, angles and barrow (c); 30-11-64 (e).
- 69. Shrimati Gouri Mazumdar carrying on ness under the trade name G. Mazumdar & Co 28/3 Dhakuria Station Road, Calcutta-31 (60 Dhakuria Station Road, Calcutta-31 (a): PG/2 23-9-60 (b); 1-12-64 (e).
- 70. (S) Shri Nirada Prosad Dalal carrying business under the trade name Messrs. Nirada P Dalal (for) Messrs. Nirada Prosad Dalal. Bas 24-Parganas (a); PG/1633A, 11-1-54 (b); (D) Casugar, spices (d); 1-12-64 (e).
- 71. (S) Messrs. Prasad Chandra Sadhul Dasharathi Sadhukhan and khan carrying on business under the trade name Charan Sadhukhan (for) Messrs. Hari Charan Sahukhan (for) Messrs. Hari Charan Sahukhan, Kaloopara Lane, Kashba. Dhal 24-Parganas (a); PG/1203A, 22-1-51 (b); 1-126
- 72. (S) Shri Jagannath Sreemany carrying business under the trade name Messrs See Bhandar (for) Messrs. Sreemani Bhandar, Pan 24-Parganas (a); PG/686A, 13-8-48 (b); 1-12-64
- 73. Shri Moni Mohan Dhara carrying on bu under the trade name P. K. Dhara & Son, Be Bazar, Metiaburuz, Garden Reach. P S G Reach, 24-Parganas (a); PG/441A, 7-1-45 (b). Mill made cloth, handloom cloth, readymase ments, blankets and umbrella (d); 1-12-64 (e).
- 74. Shri Naresh Chakraborty carrying on bu under the trade name Chemdyes Agencies. P4 Block, Bangur Avenue, Calcutta-28 (a); PG 30-9-64 (b); (A) Chemicals, auxiliaries and acids in the tanning, textile, paper and paint industric disinfectants (d); 2-12-64 (e).
- 75. Shri Sunil Chandra Naha carrying on bu under the trade name Barrackpore Builden S (S) 19/2 Kali Bari Lane, Calcutta-32 (for) Nandan Kanan, Rahara, 24-Parganas (a): PG2 13-6-63 (b): 2-12-64 (e).
- 76. Shri Madangopal Mall. Bhikam Chand Srigopal Mall and Ramgopal Mall crarying on ness under the trade name Messrs. Madan Bhikamchand, Purulia (a); PR/47A, 18-7-57 (b) Insert after soap the words "gunja oil" (d); 4-(e).
- 77. Shri Shew Prasad Kedia carrying on bu under the trade name Shew Prasad Kedia. P. (a); PR/43A, 18-9-57 (b); (A) Insert after Guni words "gunja oil" (d); 7-12-64 (e).
- 78. Shrimati Radha Devi business under the trade name Bhandar, N. C. Das Gupta PR/427A, 18-10-63 (b): (A) Insert after spice words "gunja oil" (d); 7-12-64 (e).
- 79. Shri Badri Prasad Dorah carrying on be under the trade name Messrs. Bansidhar Puros lal, (S) Arunoday Dutta Street, Purulia (lor)

rulis (a); PR/168A; 28-10-57 (b); 8-12-64

n Gobardhandas Singhodia (Karta, Hindu family) carrying en business under the Messrs. Gobardhandas Sawarmal, Main rulia (a); PR/45Å, 18-9-57 (b); (A) Insert the words "groundnut oil, cocoanut oil, the corriander seed, cummin seed, 4, poppy seed, soda (d); 8-12-64 (e).

Shi Rang Behari Lal carrying on business the trade name Lachhminarain Atmaram, P36 Exchange Place, Calcutta (a); RB/1349A, 62 (b); (A) Hessian cloth (d); 5-12-64 (e).

Shn Habul Chandra Shaw carrying on busineder the trade name Shaw & Shaw, P36 India of Place, Calcutta (a); RB/831A, 14-2-57 (b); sorts of electrical goods (d); 9-12-64 (e).

She Deba Ranjan Ganguly carrying on busimoder the trade name Inland Trading Co., P-14 m Row Extension, Calcutta (a); RB/1243A, 0 (b); (D) Tea garden stores (d); 10-12-64 (e).

Shri Kali Kinkar Nandy, Shri Parameswar f Shri Tara Prasad Nandy, Shri Palit Kr. Nandy shri Parame Ch. Nandy (Partners) carrying on a under the trade name Messrs. Santosh Kumar Hari Ranjan Nandy. 57 Clive Street. Calcutta U712A. 25-9-41 (b); (D) Tea. (A) Blue, vera cator oil, chalmoogra oil (d); 4-12-64 (e).

Shn Jai Kishan Binani (Proprietor) carrying siness under the trade name Messrs. Jai Kishan ii. 57 Clive Street, Calcutta (a); RJ/1132A. ii. (b); (D) Soap, stationery goods, condensed battery, babies food and other patent foods (d); if (c).

Shri Harilal Chhaganlal Gandhi (Proprietor) ing on business under the trade name Messrs. il Chhaganlal, 203/1 Mahatma Gandhi Road, fia (1), (A) Calcutta-1 (a); (S) RJ/260B (for) 45A (b): 4-12-64 (e).

Shi Dhirendra Ch. Debnath (Proprietor) mg on business under the trade name Messrs.

Nath & Sons, 58 Clive Street, Calcutta (a):
125A, 5-11-51 (b); (D) Alum, ammonia, bicarte, pluster of paris (d); 7-12-64 (e).

Shri Manoranjan Chatterjee (Proprietor) carryn business under the trade name Messrs. New m Agency, 167 Netaji Subhas Road, Calcutta U.3113A, 4-4-61 (b); (D) Oils, (A) Cocoanut ly, 7-12-64 (e).

Shr Roshanlal Dhir (Proprietor) carrying on the under the trade name Messrs. Assam Stores. She Street, Calcutta (a); RJ/1643A, 16-12-48 (b); Polish vegetable products, thread, candle, barley 7-12-64 (e).

Shri Bharatlal Patwari, Shri Ramgopal Pat-Shri Sushil Kr. Patwari and Shri Manoharlal on business under the tame Messrs. India Overseas Corporation, 65 in Street, Calcutta (a); RJ/2872A, 27-11-58 (b); Copper wire, electric soldering iron, synthetic land copper wires and lead ingot (d); 5-12-64 91. (S) Shri Nirmal Kumar Chandra (Karta, Hindu undivided family) carrying on business under the trade name N. Chandra & Sons (for) Messrs. N. Chandra & Sons, 372 Upper Chitpore Road, Calcutta (a); SH/1386A, 18-3-49 (b); 27-11-64 (e).

92. (S) Messrs. Amiya Kumar Mullick and Ashim Kumar Mullick (Partners) carrying on business under the trade name D.M.S. Minerals & Co. (for) Messrs. Usha Sen, Amiya Kr. Mullick and Bamapada Das (Partners) carrying on business under the trade name D.M.S. Minerals & Co., 2B Jadulal Mullick Road, Calcutta-6 (a); SH/3212A, 5-5-62 (b); 27-11-64 (e).

93. (S) Shri Jagannath Shroff carrying on business under the trade name Jagannath Shroff (for) Messrs. Jagannath Shroff, Chiranjilal Agarwalla and Gita Debi carrying on business under the trade name Jagannath Shroff, 63 Jatindra Mohan Avenue, Calcutta (a): SH/3525A, 20-4-49 (b); 28-11-64 (e).

94. Messrs. A. T. Gooyee Metal Works (Private) Ltd., 11A Umakanto Sen Lane, Calcutta (a); SH/2803A, 18-5-59 (b); (A) Ferrous electrical goods after non-ferrous articles (c); 28-11-64 (e).

95. Jubilee Engineering & Metal Polishing Works (Private) Ltd., 12B South Sinthi Road, Calcutta-50 (a); SH/1968A, 26-9-51 (b); (D) Iron rod, galvanized sheets and nickel and A & B. Certified by the purchasing dealer to be required for use in any process in the manufacture of oil lamps, carbide gas light, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., solder, paint and acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Oil lamps, carbide gas light, lifebuoy and pad stove (c); 1-12-64 (e).

96. (S) Shri Umapada Mukherjee carrying on business under the trade name Umapada Mukherjee (for) Umapada Mukherjee, 69 Ultadanga Coal Depot, Calcutta-37 (a); SH/1793A, 6-12-50 (b); 2-12-64 (e).

97. Messrs. Krishna Debi Murarka, Purushottam Das Murarka and Shri Krishna Chand Gothia carrying on business under the trade name Pioneer Engineers, 234/2 Upper Circular Road, Calcutta-4 (a); SH/3032A, 11-1-61 (b); (A) Mild steel rounds, m. s. hexagons, m. s. flats and m. s. square after the word mild steel section as raw materials, Paints, machine oil, cutting oil, turpentine oil, sulphuric acid, nuts, bolts, screws and woods for packing after the word nil after the word window (c); (A) Metal doors and windows and sashes (d); 3-12-64 (e).

98. (S) Messrs. Biswanath Tekriwal and Gipi Krishna Agarwal carrying on business under the trade name Radhakishan Co. (for) Shri Biswanath Tekriwal (Proprietor) carrying on business under the trade name Radhakishan Co., 65/1 Maharshi Debendra Road, Calcutta (a); SH/2382A, 22-12-55 (b); 4-12-64 (e).

99. (S) Shri Ram Ratan Agarwalla carrying on business under the trade name Ram Ratan Agarwalla (for) Shri Ram Ratan Agarwalla carrying on business under the trade name Ram Ratan & Co., 67/45 Adyasradhayaghat Road, Calcutta (a); SH/3332A, 10-4-58 (b); (A) Casein, groundnut seed (d); 5-12-64 (e).

- 100. (S) Messrs. Harakissen Goenka and Ram Chandra Sharma carrying on business under the trade name Harikissen Ram Chandra (for) Messrs. Harikissen Ram Chandra, 45A Adyasradhayaghat Road, Calcutta (a); SH/2938A, 29-5-53 (b); (A) Cocoanut oil (d); 5-12-64 (e).
- 101. (S) Shri Ratneswar Mukherjee (Proprietor) carrying on business under the trade name Messrs. J. Das & Co. (for) J. Das & Co., 7D Gour Sunder Seth Lane, Calcutta (a); SH/1645A, 30-1-50 (b); 7-12-64 (e).
- 102. (S) Shri Santosh Kumar Dutta, Subodh Kumar Ghose, Sudhir Kumar Dutta and Sukumar Ghose (Partners) carrying on business under the trade name Messrs. G. D. Woodcraft (for) Shri Santosh Kumar Dutta and Subodh Kumar Ghose (Partners) carrying on business under the trade name Messrs. G. D. Woodcraft, 11 Manmatha Nath Ganguly Road, Calcutta (a); SH/210B. 5-4-63 (b); 7-12-64 (e).
- 103. Sarbasri Chamanlal Jain, Baldev Raj Jain and Sm. Nirmal Kanta Eswal (Partners) carrying on business under the trade name Messrs. Hardman Engineering Corporation, 63 Dharamtolla Street. Engineering Industries, 1/1 Ram Krishna Naskar. Calcutta (a); TL/2712A, 27-5-63 (b); (A) Tools and alloy steel, chromium plated pillan cock, chromium plated bile cock, chromium plated waste, chromium plated shower, flush pipe, g. i. tee, g. i. elbow (d): 5-12-64 (e).
- 104. (S) Shri Tara Chand Kayal (Proprietor) carrying on business under the trade name Messrs. Kayal Commercial Co. (for) Shri Tara Chand Kayal and Shri Kanai Lal Bose (Partners) carrying on business under the trade name Messrs. Kayal Commercial Co., 3 Madge Lane, Calcutta (a); TL/2077A. 13-8-55 (b); 7-12-64 (e).
- 105. Sarbasri Paresh Nath Shaw, Chandra Kumer Jain and Shanti Prokesh Jain carrying on business under the trade name Messrs. Asha, 1/9 Dharamtolla Street, Calcutta (a); TL/2621A, 21-9-62 (b); (A) Pure shawl, readymade garments (d); 8-12-64 (e).
- 106. Shri B. D. Tandon (Proprietor) carrying on business under the trade name Messrs. Krishna Small Engineering Industries, 1/1 Ram Krishna Naskar Lane. Calcutta (a): TL/2134A, 18-4-51 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Brass strainers and fillers. (ii) Screw, pipe and pipe fittings (c): 9-12-64 (e).
- 107. Shri Haris Chandra Gogia and Shri Ratan Prakash Gogia (Partners) carrying on business under the trade name Messrs. Harico, 3 Chowringhee Road, Calcutta (a); TL/1727A, 23-5-52 (b); (A) Projector, flash bulb (d); 9-12-64 (e).
- 108. Messrs. Peters & Smith (India) Ltd., 17 Chowringhee Road, Calcutta (a); TL/956A, 12-2-46 (b); (A) Bolts and nuts, cylendrical pins, king pin, unit set (d); 9-12-64 (e).
- 109. Messrs. Eagle Commercial Co. (Private) Ltd., 10 Dharamtola Street, Calcutta. (A) 3 S. N. Banerjee Road, Calcutta (a); (S) TL/214B (for) TL/1379A (b): 10-12-64 (a).

dhar Tirthadas (Partners) carrying on business the trade name Messrs. C. D. T. United Co., A-6 New Calcutta (a); TL/446A, 27-9-41 (b); (D) less watches and clocks, carpets, curios (d); 10-12

Explanatory notes.—Regarding the amenimade, the following code letters have been indicate the manner in which the particular registration have been amended:—

(A) means "Add": (D) means "Delete". (S) 1

S. K. BOSE, Communic

No. 398 C. T.—17th December 1964.—In suance of the provisions of section 9 of the Prinance (Sales Tax) Act, 1941 (Bengal Act v 1941), the following names and addresses of tered dealers together with a description of the covered by their registration certificates whose trations under the Act, were cancelled with a from the date noted against each of them are lished for general information:—

Notes.—(a) Serial number, name, address, chall of business and number of branches

- (b) Number and date of the registre certificates.
- (c) Goods for use in manufacture m

  Bengal for sale.
- (d) Goods for resale in West Bengal
- (e) Date of cancellation.
- 1. Shri Debendra Nath Pal (Proprietor) ca on business under the trade name East Se Colliery, P. O. Raniganj, Dist. Burdwan AS/1710A, 2-7-55 (b); Any goods to be not directly for use in connection with the raising of (c); 21-11-64 (e).
- 2. Shri Ramji Purushattam carrying on bu under the trade name Ramji Purushottam & 16/2A Armenian Street, Calcutta (a). AT/2 6-10-50 (b); Biri tobacco, biri leaves. brooms. t bessian and tarpaulin (d); 5-12-64 (e).
- 3. Shri Akshoy Kumar Sen carrying on bunder the trade name Sen Co.. 71 Canning Calcutta (a): AT/3858A, 27-11-62 (b); (1) Rawrials, (2) Plant. machinery, spare parts accessories. Provided that all goods for exemption from payment of sales tax is claim intended for use in the actual process of manulin West Bengal of the goods named below: (1) wares (c): Glasswares, novelty goods, ladies dressing equipments (d); 8-12-64 (e)
- 4. Messrs. Lakshmi Narayan & Co., 108/6 harpukur Road, Calcutta (a); BH/3013A. 7-11. Electrical cables (d); 9-12-64 (e).
- 5. Messrs. Hanumandas Sarda. Bish Bankura (a); BK/117A, 3-11-47 (b); Raw ma Plant and machinery, spare parts, accessories, sumable stores. Provided that all goods for exemption from payment of sales tax is claim intended for use in the actual process of manu of the goods named below: Silk and tasar cloth and lace (d): 27-11-64 (e)

Jatindra Nath Dey, Bishnupur, (a); BK/105A, 1447 (b); Raw materials. parts, accessories. Conmachinery, spare payment of sales tay is claim. sorts. Figure of sales tax is claimed are soft for use in the actual process of manufacture soft named below: Gold and silver orna-

(c); Gold and silver ornaments (d); 27-11-64

Shn Mukundalal Saha carrying on business the made name Popular Biscuit Factory, Gosani Duhata, Cooch Behar (a); CB/927A, 2-6-62 1) Raw materials, (2) Accessories. Provided goods for which exemption from payment of ax is claimed are intended for use in the actual s of manufacture of the goods named below: ad and biscuit (c); 4-12-64 (e).

Messrs. P. B. Ghosh, P. O. Hamiltonganj, Dist. gun (a): CB/757A, 19-9-57 (b): Timber and (d): (1) Raw materials, (2) Consumable stores. Tools, implements and timber. Provided that od for which exemption from payment of sales claimed are intended for use in the actual s of manufacture of the goods named below: timber (c): 4-12-64 (e).

Sarbasti Banwarilal Agarwalla and Prohladrai ralla (Partners) carrying on business under the name Amichand Banwarilal, Kalimpong (a); 3A. 4-6-51 (b); Cloth, gold and silver and g. c. (d), 2-12-64 (e).

Messis. Joseph Tatley & Co. (Calcutta) 12) Ltd., 31 Netaji Subhas Road, Calcutta (a): 147A, 11-2-56 (b); Tea (d); 1-12-64 (e).

Messrs. Agents & Contractors Limited, 25 Subhas Road, Calcutta (a): LR/192B, 8-9-50 1-12-64 (e).

Shri Satyendra Nath Sarcar (Proprietor)
mg on business under the trade name S. N.
r. 12 Shibnarayan Das Lane, Calcutta-6 (a); 3282A, 20-4-61 (b); Ink, tik-20 and toilet goods 4-12-64 (e).

Messrs. Maharshi Brick Works. Sodepur. part. 24-Parganas (a); :PG/1609A, 18-6-53 (b): law materials, (2) Plant, machinery, spare parts accessories. (3) Consumable stores, viz., Coal, Provided that all goods for which exemption payment of sales tax is claimed are intended me in the actual process of manufacture of the inamed below: Bricks (c); Bricks (d); 28-11-64

Messrs. J. C. Valia, K. M. Valia, D. M. Valia, Valia, H. C. Valia and M. H. Valia carrying Misiness under the trade name Associated Export Import Syndicate, 3 Bentinck Street, Calcutta RB/881A, 20-3-51 (b); Cycle, cycle parts, salt. by bags, steel bolts and nuts, power press (d);

Shri Kamalchand Singhi (Proprietor) carrying Risness under the trade name Messrs. Mangald Bhikamchand, 18 Mullick Street, Calcutta (a):

 $\kappa_{J/Z/85A}$ , 6-8-57 (b); Bullion, gunny bag, linseed and linseed oil, soda ash, tea (d); 4-12-64 (e).

16. Shri Gopal Nathuny, Sm. Suwati Nathuny, Krishna Kumar Nathuny and Kum Kum Kumar Nathuny carrying on business under the trade name Sanitary Supply Agency, 41 Bhupen Bose Avenue. Calcutta (a); SH/2903A, 18-2-60 (b); Sanitaryware and fittings (d) 27-11-64 (e).

17. Messrs. Madanlal Jhunjhunwalla and Satyanaram Jhunjhunwalla (Partners) carrying on business under the trade name Brijmohan Madanlal, 1C Jorabagan Street, Calcutta (a); SH/2596A, 27-9-41 (b): Textiles, piece goods, gold and silver, iron, jute and jute products, oil seeds, umbrella ribs and parts (d): 8-12-64 (e).

18. Shri Guiram Nandi (Proprietor) carrying on business under the trade name Guiram Nandi, 356/1 Upper Chitpore Road, Calcutta (a); SH/2003A. 11-12-51 (b); Cloth, readymade garments (d); 10-12-64 (e).

19. Messrs. Bagala Charan Ray & Sons, 101/12 S. N. Banerjee Road, Calcutta (a); TL/934A, 15-12-45 (b); Gold and silver (1) any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures, required for repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of Gold and silver ornaments for sale (c): Gold, silver and ornaments (d); 7-12-64 (e).

20. Md. Yakub (Proprietor) carrying on business under the trade name Messrs. Star Millinery, D-58 Municipal Market, Calcutta (a); TL/922A, 28-9-49 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz.,
Drill (Khaki and white) long cloth, leather patti,
chanda, cyclets. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gents and ladies hats and caps of all kinds (c): Gents and ladies hats and caps (d): 8-12-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:---

A- Other raw materials.

B-Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 400 C. T.-17th December 1964.-In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act. 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration

certificates under the Central Sales Tax Act, 1956, are published for general information:—

- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation or distribution of electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resale.
- 1. Shri Guru Sahai Shaw carrying on business under the trade name Messrs. Guru Sahai Shaw, J. L. Nehru Road, P. O. Raniganj, Dist. Burdwan (a); 776A(AS) (Central), 20-11-64 (b); Gunny bags (c).
- 2. Shri Manji Patel, Maganlal Patel, Walji Patel, Dhanji Patel, Narayan Patel and Ramji Patel carrying on business under the trade name Shiv Sakti Saw Mill, P. O. Suri, Dist. Birbhum (a); 777A(AS) (Central), 3-12-64 (b); Timber, saw mill machineries, paints for manufacturing sized wood, doors, windows (d).
- 3. Messrs. Aminul Islam. Narul Islam. Abdul Halim and Sk. Abdul Hossain carrying on business under the trade name Messrs. Milon Rubber Works, 11 Tapsia Road, South Calcutta (a); 885A(BH) (Central), 5-12-64 (b).
- 4. Shri Mahesh Chandra Upadhyaya (Proprietor) carrying on business under the trade name Messrs. Bharat Glass Store. Cinema Road, Bankura (a); 204A(BK) (Central), 20-11-64 (b); Glass pots and wares, crockeries, glass bangles and plastic bangles (c).
- 5. Shri Mangalchand Agarwal (Proprietor) carrying on business under the trade name Dhansiram Mangalchand, 116 D. S. Gurung Road, Kalimpong (a); 401A(DJ) (Central), 3-12-64 (b); Hosiery, knitting wool and canvas shoes (c).
- 6. Messrs. Shib Shankar Dey, Tarak Chandra Dey, Gopal Chandra Dey, Madhusudan Dey, Satyanaran Dey and Ashok Kumar Dey (Partners) carrying on business under the trade name Dey & Company, 7 Waterloo Street, Calcutta-1 (a): 889A(EL) (Central), 10-12-64 (b); Motor parts (c).
- 7. Messrs. Balai Chand Mondal and Krishnadas Mondal carrying on business under the trade name Metal Industries, 57/7 Q. Road, Belgachia, Howrah (a): 989A(HW) (Central), 7-12-64 (b): Pipe fittings (c).
- 8. Messrs. K. C. Chanda, Sudhansa Singha Roy and Sukumar Majumder carrying on business under the trade name Satyanarayan Bhandar, 14 Gadadhar Bhatta Road, P. O. Bhattanagar, Lillooah, Howrah (a); 990A(HW) (Central), 7-12-64 (b); Betel nuts (c).
- 9. Messrs. G. & H. Shaw (Private) Ltd., Ichapur Road, Dassnagar, Howrah (a); 991A(HW) (Central), 8-12-64 (b); Raw materials other than declared goods for the manufacture of m. s. rounds, chain link, bolts. nuts and rivets (d).

- 10. Messrs. B. N. Sen and Bibhuti Bhu carrying on business under the trade at narayan Bamboo Stores, 102 Khetra Mi Salkia, Howrah (a); 992A(HW) (Central) (b); Salballah (c).
- 11. Messrs. N. K. Ghosh and Sukun carrying on business under the trade na Ghosh & Co., 51 Tikiapara Road, Salkus (a); 993A(HW) (Centarl), 8-12-64 (b); I parts (c): Raw materials other than decla for the manufacture of rice mill parts (d).
- 12. Shri Panchu Kr. Mal carrying on under the trade name Messrs. Dulai Cha Industries, Mansinghapur, P. O. Bargachia, (a); 994A(HW) (Central), 8-12-64 (b); Raw other than declared goods for the manufelectrical parts (d):
- 13. Shri Mohan Lall Sha carrying on under the trade name Messrs. M. Lall & Netaji Subhas Road, Howrah (a); 99 (Central), 8-12-64 (b); Iron and iron scra copper and hardwares (c).
- 14. Shri Rajesh Raj Gupta carrying on under the trade name Rajesh Hardware & Products, 48 Nalini Sett Road, Calcu 1128A(JK) (Central), 10-12-64 (b); Bathrox sanitary fittings, shoe materials, bolt, nuts, n
- 15. Sarbasri Ram Awatar Jalan and Ram Jalan carrying on business under the trad Hoffsman Commercial Corporation, 2 Clivi Street, Calcutta (a); 1609A(LR) (Central), (b): Exothurmic compound, foundry flux, mufflering (c).
- 16. Messrs. Vinkay (Private) Ltd. carry business under the trade name Messrs. Vinkay Ltd., 33 Netaji Subhas Road, Calcutta. P-30 (Dalimtolla Lane Extension, Calcutta-14 (a); 16 (Central), 30-11-64 (b); Iron pipes (c).
- 17. Shri Bhagawati Prasad Deora carryii business under the trade name Messrs. B. P. & Co., 5 Madan Chatterjee Lane, Calcutta 1238A(MK) (Central), 4-12-64 (b); Brass rod
- 18. Shri Ratanshi Gangji Pitroda and Padharia carrying on business under the trade Messrs. Ambica Trading Co., 10/1 Canal East Calcutta (a); 1239A(MK) (Central). 4-12-64 Timber (c); Timber for the manufacture of p boxes, planks, sized timber (d).
- 19. Shri Benoy Kumar Kar carrying on buunder the trade name Messrs. Bengal Trading poration, 127/N Maniktola Main Road, Calcut 1241A(MK) (Central), 5-12-64 (b).
- 20. Messrs. Devji Hansraj Patel. Meghip Patel. Ramji Shivji Patel and Shivdas Jivraj carrying on business under the trade name I Saw Mill, 112 Ghosh Para Road, Barraci 24-Parganas (a); 859A(PG) (Central). 30-11-64 Timber (c); Timber intended for use in the mast ture of sized timber (d).
- 21. Shri Ramnarayan Agarwala and Shn Sa lal Agarwala carrying on business under the name Messrs. Bansidhar Ramnarayan. Main I Purulia (a); 322A(PR) (Central). 8-12-64 (b); meric (c),

Gouri Shanker Amethi catrying on busithe trade name Ameth Phints & Chemicals, in Row Extension, Calcutta (a): 1174A(RB) 1-12-64 (b).

Chiranjilal Agarwal, Srhi Mohanlal and Shri Tilak Rai (Partners) carrying on moder the trade name Mesars. Kwality mag Corporation, 171A Mahatma Gandhi sata (a); 914A(RJ) (Central), 9-12-64 (b); pods (c).

n Srish Chandra Saha carrying on business rade name Modern Corporation (India), separt Street, Calcutta (a); 1177A(SH) 27-11-64 (b); Timber (c); Timber for use sanacture of sized timber doors, windows

Engineering Works (Private) Ltd., and Road, Calcutta-6 (a); 1178A(SH) 412-64 (b).

in Tarachand Khandelwal carrying on busithe trade name Khandelwal Iron & Hardporation, 207 Maharshi Debendra Road, 7 (a): .1179A(SH) (Central), 9-12-64 (b); in rivets (c).

kers. Ramgopal Sharma and Sm. Bhikhi ma carrying on business under the trade hundusthan Engineering Corporation, 58/4 med. Calcutta-2 (a): 1180A(SH) (Central), (b), Carbon steel, carbide, pellate, silver famond powder, rupatan flux for use in the ire of wire drawing dies (d).

ptasti Ramchand Jethanand, Lalchand and Murlidhar Tirthadas (Partners) carry-tissness under the trade name Ramchand's, Market, Calcutta (a); 942A(TL) (Central), (b): Jewellery, silverware, metal ware, gold pomaments, precious and imitation stones

#### S. K. BOSE, Commissioner.

If C. T—17th December 1964.—In purthe provisions of section 9 of the Bengal (Sales Tax) Act. 1941 (Bengal Act VI of ad with rule 11 of the Central Sales Tax agal) Rules, 1958 the following names and of registered dealers whose registrations. • Central Sales Tax Act were amended with the date noted against each of them and tof the particulars appearing in the different the manner indicated against such partipublished for general information:—

(a) Serial number, name, address, chief place of business and number of branches.

Number and date of the registration tertificate.

c) Goods for resale.

Goods for use in manufacture or pro-

Goods for use in mining.

Goods for use in the generation, or distibution of electricity or any other form of power.

Goods for use in the packing of goods for sale/resale.

b) Date of amendment.

Nat Box No. 16736, Calcutta-27 (a);

- 328A(AL) (Central), 30-11-62 (b); (A) Steam piping. m. s. fuel oil piping, m. s. compressor air piping. m. s. combustion air piping, m. s. deaerator pots comp. w/joint rings, bolts, nuts and washers, dip pipes, bronze globe valves types, bronze air wheel valves screwed female ends, plug seat valves, paper insulated cable, m. s. oil fuel service tank, m. s. stack, control panel, transformers, c. i. cooler shells, c. i. coupling flanges, aluminium pipes, mild steel casing, fireclay mortor, m. s. plates and rounds (m. s. ejector supports), m. s. sampling trays (tray, ring and road), tundishes, m. s. furnace sheers comp. w/joint, rings, bolts, nuts and washers, m. s. section comp. w/ necessary bolts, nuts and washers, strong acid high level tank, m. s. weak acid tank, bib tap w/hose connection, m. s. flanges, regulates metal flanges, m. s. backing flanges, m. s. clamping flanges, m. s. syphon pipe and flanges, m. s. filler piping and registering flanges, c. i. cooler elements (c. i. ribbed cooler), kirloskar motor, m. s. air preheaters, dry red lead, thermodynamic steam trap, c. i. stirrer cover, tropodur cables, aluminium bleacher pot, steel compression spring, electrolytic copper tape, brass earthing cleats, m. s. vent seal pots, paper insulating cables (c); 8-12-64 (h).
- 2. (S) Shrimati Kamaladevi Agarwalla carrying on business under the trade name Messrs. Sital Saw Mill (for) Messrs. Santlal Agarwalla and Sm. Kamala Devi Agarwalla carrying on business under the trade name Setal Saw Mill, Raniganj, Dist. Burdwan (a); 541A(AS) (Central), 6-5-60 (b); 2-12-64 (h).
- 3. (S) Shri Mansukhlal Shah and Shri Dalsukh Shah carrying on business under the trade name M. Kishore & Co. (for) Shri Mansukhlal Shah carrying on business under the trade name M. Kishore & Co., 33 Armenian Street. Calcutta (a): 1283A(AT) (Central), 28-11-62 (b); 5-12-64 (h).
- 4. Sarbasri Shankarlal Sureka and Biswanath Pasari carrying on business under the trade name S. B. Industries, 12 Rupchand Roy Street, Calcutta (a); 1399A(AT) (Central), 10-10-64 (b); (A) Hand tapes, hand reamers (c): 5-12-64 (h).
- 5. Mr. Fakre Alam, Mr. Imrau Adil, Mst. Gul Afshan, Mst. Shaista Naz, Mst. Rakshanna Atiq, Mst. Tazibunnessa and Mr. Abdul Rauf carrying on business under the trade name H. M. Siddiq, M. Shafiq, 72 Canning Street, Calcutta (a); 168A(AT) (Central), 24-6-57 (b); (A) Steel pins (c); 9-12-64 (h).
- 6. Shri B. P. Dalmia (Karta, Hindu undivided family) carrying on business under the trade name Ramkumar Beniprosad, 87 Southern Avenue, Calcutta (a); 43B(BH) (Central), 8-7-57 (b); (D) Electric welding machine, hambers, (A) Welding machine and its cables and accessories, hammers, water meters and compressor (c); 9-12-64 (h).
- 7. (S) Shrimati Belarani Kar (Proprietress) carrying on business under the trade name Messrs, S. K. Kar & Co. (for) Shri Prakash Chandra Deb (Proprietor) carrying on business under the trade name Messrs. S. K. Kar & Co.. E2/10 Maidan Market, Calcutta-1 (a); 782A(EL) (Central), 19-1-63 (b); 10-12-64 (h).
- 8. (S) Messrs Santanu Choudhuri, Haladhar Dey, Mohini Mohan Ghosh and Siddhartha Choudhuri (Partners) carrying on business under the trade name

- Chaudri & Co. (for) Messrs. Santanu Choudhuri, Haladhar Dey and Mohini Mohan Ghosh (Partners) carrying on business under the trade name Chaudri & Co., 4 Bankshall Street, Calcutta (a); 811A(EL) (Central), 20-7-63 (b); 10-12-64 (h).
- 9. Messrs. Purshottamlal Makharia and Chhaguram Kedia carrying on business under the trade name Bhagwandas Sagarmal, 4 Narain Prosad Babu Lane, Calcutta (a); 51B(JK) (Central), 18-9-57 (b); (A) Hoop iron (c); 4-12-64 (h).
- 10. Messrs. Durga Prosad Lohia, Radheshyam Lohia and Raghunandan Prosad Lohia carrying on business under the trade name Sitaram Nainsukdas, 402 Upper Chitpore Road, Calcutta-7 (a); 416A(JK) (Central), 1-7-57 (b); (A) Groundnut oil and cotton seed oil (c); 4-12-64 (h).
- 11. (S) Messrs. Ramjog Misra and Daya Shankar Misra carrying on business under the trade name Victoria Starch Manufacturing Company (for) Shri Ramjog Misra carrying on business under the trade name Messrs. Victoria Starch Manufacturing Company, 15-B Kalakar Street, Calcutta-7 (a); 681A(JK) (Central), 14-3-58 (b); 5-12-64 (h).
- 12. Messrs. Brijgopal Rathi, Mohanlal Rathi and Govindlal Rathi (Partners) carrying on business under the trade name Parrot Hosiery Factory, (S) 9/1 Sovaram Bysack Street, Calcutta (for) 14/2 Sovaram Bysack Street, Calcutta (a); 507A(JK) (Central), 30-7-57 (b); 8-12-64 (h).
- 13. (S) Sarbasri Ramkumar Kharkia and Ram Kishan Kharkia (Partners) carrying on business under the trade name Hariram Kharkia & Co. (for) Sarbasri Hariram Kharkia, Ramkumar Kharkia and Ram Kishan Kharkia (Partners) carrying on business under the trade name Hariram Kharkia & Co., 132 Cotton Street, Calcutta (a); 106B(JK) (Central), 23-7-57 (b); 9-12-64 (h).
- 14. (S) Chandgiram Agarwala, Ram Chandra Agarwala, Dulichand Agarwala, Govindram Agarwala Parameswaridas Agarwala carrying on business under the trade name Ram Chandra Dulichand (for) Messrs. Chandgiram Agarwala, Ram Chandra Agarwala, Duli Chand Agarwala and Govindram Agarwala, Duli Chand Agarwala and Govindram Agarwala carrying on business under the trade name Ram Chandra Dulichand, 402 Upper Chitpore Road, Calcutta-7 (a); 218A(JK) (Central), 28-6-57 (b); 10-12-64 (h).
- 15. Shri Amarchand Agarwala carrying on business under the trade name Messrs. Amarchand Agarwala, Naya Bazar, P. O. Siliguri, Dist. Darjeeling (a); 435A(JP) (Central), 3-3-60 (b); (A) Groundnut on (c); 30-11-64 (h).
- 16. Sarbasri Gobardhanlal Jhunjhunwala, Natabarlal Chowdhury, Kanhiyalal Sureka, Deoraj Chowdhury and Lakhiprosad Chowdhury carrying on business under the trade name Messrs. Eastern Industries, (S) 25/27 Netaji Subhas Road, Calcutta (for) 4 Clive Ghat Street, Calcutta (a); 141B(LR) (Central), 5-1-63 (b); 27-11-64 (h).
- 17. (S) Shri Pronab Kumar Das carrying on business under the trade name Messrs. Associated Trading Corporation (for) Shri Sanat Chowdhury carrying on business under the trade name Messrs. Associated

- Trading Corporation, 37 Netaji Sub Calcutta (a): 1145A(LR) (Central), 27-11-64 (h).
- 18. Shri Rabin Mitra carrying on but the trade name Messrs. United Commercutrial Supplied Agency, (S) 12B Netaji Su Calcutta (for) 7 Haplanade East, Calcutta (for) (Central) (for) 539A(EL) (C 27-11-64 (h).
- 19. (S) Messrs. Pirthiraj Chopra, Chopra, Subkaram Kankaria and Pada Kankaria carrying on business under the Waterproof Industries (for) Messrs. Waterptries, 7 Swallow Lane. Calcutta (a). (Central), 12-5-58 (b); (A) Machinery Pa all goods for which exemption from paymetax is claimed are intended for use in process of manufacture of the goods nan Polythene tubular and polythene tubular 28-11-64 (h).
- 20. (S) Messrs. Ratanlal Chandgotha prokash Chandgothia carrying on business trade name Bengal Electrical Industries. Exchange Place, Calcutta (a): 1494A(LR) 13-11-63 (b); 28-11-64 (h).
- 21. Sarbasri Indumati Girja Sankar Oltrathi Bai, Rashmi Kant Minor Kumar Sukhlal Prakhani, Ashol Sukhlal Purkhani, Sudhir Kumar Sukhlal and Joyshree Sukhlal Purkhani represented guardian Bhagirathi Bai carrying on busathe trade name Messrs. Visheswari Khandri F/3 Gillander House, Calcutta (a). (Central), 18-10-60 (b); (A) Timber. ceme sives, detonator fuses (c); 28-11-64 (h)
- 22. Shri Anil Kumar Jain carrying or under the trade name Messrs. Enterprise lo Nirode Behari Mullick Road. Calca 1086A(MK) (Central), 13-7-63 (b); (A) sleepers (c); 5-12-64 (h).
- 23. Shri Pannalal Khetwat, Shn Bnjill and Shri Radheshyam Khetawat carrying of under the trade name Messrs. Khetwat Enti Jatindra Mohan Avenue, Calcutta-6, Sli Darjeeling (1) (a); 76B(MK) (Central), 18 (A) Groundnut oil after the words "mahua 5-12-64 (h).
- 24. Messrs. Abhijit Ghosh and Manad Maitra carrying on business under the m Messrs. Fuse Gear Corporation. (S) 51 G Lane. Calcutta (for) 39/2 Canal West Calcutta-6 (a); (S) 1240A(MK) (Central) (b); 5-12-64 (h).
- 25. (S) Premji Kheta Patel and Gangah Patel (Partners) carrying on business under a name Messrs. Cutch Vijoy Saw Mill (Idal Gangadas Kheta, Premji Kheta, Ramji Dal Mawji Vishram (Partners) carrying on under the trade name Messrs. Cutch Vijoy & 26 Canal West Road, Calcutta (a); \$2 (Central), 30-1-58 (b); 9-12-64 (h).

(5) Shri Faterhand Banthia (Proprietor) carry-26. (5) Shri Pateragain mantain (Proprietor) carry-on business under the trade name Measrs. Great landan Stores (for) Measrs. Great Rajasthan landan Bazzi, Malda (a); 89B(ML) (Central), lares. English Bazzi, Malda (b) 28-57 (b); 30-11-64 (h).

E PROF

- 71. Sarbasri Biswanath Laha, Narayan Pada Jewari, Dhansukdas Bhatter and B. Khandelwal sarying on business under the trade name Annasarying Oil Mill, P. O. Belda, Midnapore (a); 129A(MN) Central), 14-11-58 (b); (A) Groundnut and til seeds c): 20-11-64 (h).
- 28. Shri Gopinath Chatterjee carrying on busi-name Gopinath Chatterjee. Paribandh. P. O. and Dist. Midnapore. (A) 227 & 33 T. E. Golebazar, Kharagpur, Midnapore (a): 5) 27B(MN) (Central) (for) 39A(MN) (Central) (b); A) Asbestos cement sheets and pipes and fittings t): 20-11-64 (h).
- 29. (S) Messrs. Md. Jainal Abedin Thander, Sai-al Haque Thander, Sakina hander carrying on business under the trade name herban Ali and Sons (for) Messrs. Quarban Ali and ons. 22 Kankulia Road, Calcutta-18 (a); 87A(PG) Central), 16-7-57 (b); 27-11-64 (h).
- 30. (S) Messrs. Kali Kinkar Nag Chowdhury. hittaranjan Nag Chowdhury and Bibekananda Nag howdhury carrying on business under the trade ame Ferroducts Enterprise (for) Messrs. J. C. Nag howdhury, K. K. Nag Chowdhury and C. R. Nag howdhury carrying on business under the trade ame Ferroducts Enterprise, (S) 125 Biren Roy ame Ferroducts Enterprise, (S) 125 Biren Roy load (West), Calcutta-8 (for) 33 Siddinath Chatterjee load, Calcutta-34 (a); 122A(PG) (Central), 16-7-57 )), 28-11-64 (h).
- 31. (S) Messrs. B. R. Palit. S. N. Sikder and B. N. kder carrying on business under the trade name heet Metal Industries (for) Messrs. Sheet Metal idustries, (S) 134 Jessore Road, Calcutta-28 (for) 37A Jessore Road, Dum, Calcutta-28 (a): IA(PG) (Central), 2-7-57 (b); 30-11-64 (h).
- 32 Shri Naresh Chandra Chakraborty carrying on siness under the trade name Chemdyes Agencies, 48 'B' Block, Bangur Avenue, Calcutta-28 (a): HA(PG) (Central), 30-9-64 (b); (A) Chemicals, miliaries and acids used in the tanning, textile, iper and paint industries, disinfectants (c): 2-12-64
- 33. Shri Sunil Chandra Naha carrying on busis under the trade name Barrackpore Builders ores, (S) 19/2 Kali Bari Lane, Calcutta-32 (for) 85 Nandan Kanan, Rahara, 24-Parganas (a): IA(PG) (Central), 13-6-63 (b); 2-12-64 (h).
- 34. (S) Messrs. Abu Md. Tayeb and Abdul Mokud carrying on business under the trade name Abu d Tayeb & Bros. (for) Messrs. Abu Md. Tayeb & 55., Akra Madrasa Bazar, P. O. Batanagor, Dist. Parganas (a); 8B(PG) (Central), 10-7-57 (b); (A) ulor's square, wooden coat hanger, tailor's iron-tes and tailor's chalk (c); 2-12-64 (h).
- 35. Messrs. Indmag (Private) Ltd., 2 Brabourne ad, Calcutta (a); 1017A(RB) (Central), 29-9-62 (A) Metakraft paper and metaper standard (c); 12-64 (b).

- 36. Shri Harilal Chhaganlal Gandhi (Proprietor) carrying on business under the trade name Mosers Harilal Chhaganlal, 203/1 Mahatma Gandhi Road, Calcutta, (A) Calcutta-1 (a); (S) 71B(RJ) (Central) (for) 751A(RJ) (Central), 7-1-60 (b); 4-12-64 (h).
- 37. Shri Golab Chand Mondia (Proprietor) carrying on business under the trade name Messrs. Bejoy Kumar & Co., 48 Canal West Road, Calcutta (a); 879A(SH) (Central), 23-11-61 (b); (A) Mustard aced and khasari dal (gota) (c); 27-11-64 (h).
- 38. (S) Messrs. Amiya Kumar Mullick and Ashim Kumar Mullick (Partners) carrying on business under the trade name D. M. S. Minerals & Co. (for) Messrs. Usha Sen, Amiya Kumar Mullick and Bamapada Das (Partners) carrying on business under the trade name D. M. S. Minerals & Co., 2B Jadulal Mullick Road, Calcutta (a): 971A(SH) (Central), 1-10-62 (b); 27-11-64 (h).
- 39. (S) Shri Jagannath Shroff carrying on business under the trade name Jagannath Shroff (for) Messrs. Jagannath Shroff, Chiranjilal Agarwalla and Gita Debi carrying on business under the trade name Jagannath Saraf, 63 Jatindra Mohan Avenue. Calcutta (a): 1150A(SH) (Central), 16-10-57 (b); 28-11-64 (h).
- 40. Messrs. A. T. Gooyee Metal Works (Private) Ltd., 11A Umakanto Sen Lane, Calcutta (a); 890A(SH) (Central), 16-12-61 (b); (A) Ferrous electrical goods after non-ferrous metal articles (d); 28-11-64 (h).
- 41. Shri Tinkari Burman (Proprietor) carrying on business under the trade name Canteen Equipment Trading Co., 22 Shampukur Street, Calcutta (a); 1005A(SH) (Central), 16-4-58 (b); (A) Hot plate (c): 1-12-64 (h).
- 42. (S) Shri Umapada Mukherjee carrying on business under the trade name Umapada Mukherjee (for) Messrs. Umapada Mukherjee, 69 Ultadanga Coal Depot, Calcutta-37 (a): 233A(SH) (Central), 26-7-57 (b); 2-12-64 (h).
- 43. Jubilee Engineering & Metal Polishing Works (Private) Ltd., 12B South Sinthee Road, Calcutta-50 (a); 219A(SH) (Central), 24-7-57 (b); (A) Lifebuoy and pad stove after the words "tin containers" (d): 1-12-64 (h).
- 44. Messis Krishna Debi Murarka, Purushottom Das Murarka and Shri Krishna Chand Gothia carrying on business under the trade name Pioneer Engineers, 234/2 Upper Circular Road, Calcutta-4 (a); 780A(SH) (Central), 11-1-61 (b); (A) M. s. rounds, m. s. hexagons, m. s. flats, m. s. squares, m. s. section and m. s. steel for manufacture of steel doors and windows and bright steel bars (d); 3-12-64 (h).
- 45. (S) Messrs. Biswanath Krishna Agarwal carrying on trade name Radhakishan Co. (for) Shri Biswanath Tekriwal (Proprietor) carrying on business under the trade name Radhakishan Co., 65/1 Maharshi Debendra Road, Calcutta (a); 110A(SH) (Central), 5-7-57 (b); 4-12-64 (h).
- 46. (S) Shri Ram Ratan Agarwalla carrying on business under the trade name Ram Ratan Agarwalla (for) Shri Ram Ratan Agarwalla carrying on business under the trade name Ram Ratan & Co., 67/45A

- Adyasradhayaghat Road, Calcutta (a); 1008A(SH) (Central), 15-4-58 (b); (A) Casein, groundnut seed (c); 5-12-64 (h).
- 47. Mesers. Bhagwati Pd. Mahawar carrying on business under the trade name J. M. Trading Corporation, P-57/1 Strand Bank Road, Calcutta (a): 1038A(SH) (Central), 24-12-63 (b); (A) Groundnut oil, cocoanut oil (c); 5-12-64 (h).
- 48. Messrs. Kashinath China (Paul), Chandu Gopal China (Paul), Prohlad Ch. China (Paul). Dwijendra Nath Paul, Sashanka Sekhar Paul and Amarendra Nath Paul carrying on business under the trade name Ashoke Trading Co., 87 Maharshi Debendra Road, Calcutta (a): 1015A(SH) (Central), 11-4-63 (b): (A) Groundnut oil (c): 5-12-64 (h).
- 49. Messrs. Shankarlal Rathi, Gopaldas Rathi and Tulsidas Rathi carrying on business under the trade name Olympic Printers Syndicate, 60 Pathuriaghata Street, Calcutta (a); 1126A(SH) (Central), 16-5-64 (b); (A) Paper (c); 7-12-64 (h).
- 50. (S) Shri Santosh Kumar Dutt, Subodh Kumar Ghose, Shri Sudhir Kumar Dutt and Sukumar Ghose carrying on business under the trade name Messrs. G. D. Wood Craft (for) Shri Santosh Kumar Dutt and Subodh Kumar Ghose (Partners) carrying on business under the trade name Messrs. G. D. Wood Craft, 11 Manmatha Nath Ganguly Road, Calcutta (a); 61B(SH) (Central), 24-4-64 (b); 7-12-64 (h).
- 51. Mrs. Manasseh (Proprietress) carrying on business under the trade name Messrs. F. Manasseh & Co., 4B Short Street, Calcutta (a); 114A(TL) (Central), 28-6-57 (b); (A) Skelp (c); 4-12-64 (h).
- 52. Mrs. Manasseh (Proprietress) carrying on business under the trade name Messrs. E. Sepher Meer & Co., 4B Short Street, Calcutta (a); 117A(TL) (Central), 28-6-57 (b); (A) Skelp (c); 4-12-64 (h).
- 53. Shri Harish Chandra Gogia and Shri Ratan Prokash Gogia (Partners) carrying on business under the trade name Messrs. Harico, 3 Chowringhee Road, Calcutta (a); 234A(TL) (Central), 12-7-57 (b); (A) Projectors flash bulb (c); 9-12-64 (h).
- 54. Messrs. Peter & Smith (India) Ltd., 17 Chowringhee Road, Calcutta (a); 292A(TL) (Central). 23-7-57 (b); (A) Bolts and nuts, cylendrical pins, king pin unit sets (c); 9-12-64 (h).
- 55. Messrs. Eagle Commercial Co. (Private) Ltd.. 10 Dharamtola Street, Calcutta, (A) 3 S. N. Banerjee Road, Calcutta (a); 76B(TL) (Central) (for) 69A(TL) (Central) (b); 9-12-64 (h).
- 56. (S) Sarbasri Lalchand Tirthadas and Murlilhar Tirthadas (Partners) carrying on business under he trade name Messrs. C. D. T. United Co. (for) Messrs. C. D. T. United Co., A-6 New Market. Calcutta (a): 95A(TL) (Central), 27-6-57 (b); (A) Readymade garments (c): 10-12-64 (h).

Explanatory notes.—Regarding the amendments nade, the following code letters have been used in adicating the manner in which the particulars of egistration have been amended:—

(A) means 'Add"; (D) means "Delete"; (S) means Substitute".

S. K. BOSE, Commissioner.

- No. 402 C. T.—17th December 1964.—In put of the provisions of section 9 of the Bengal (Sales Tax) Act, 1941 (Bengal Act VI of 194 with rule 11 of the Central Sales Tax (West 1 Rules, 1958, following names and addresses of tered dealers together with a description of the covered by their registration certificates whose trations under the Central Sales Tax Act, 1956 cancelled with effect from the date noted account of them are published for general informations.
- Notes.—(a) Serial number, name, address, chief of business and number of branch
  - (b) Number and date of the regs
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or pring of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation of tribution of electricity or any other of power.
  - (g) Goods for use in the packing of for sale/resale.
  - (h) Date of cancellation.
- 1. Shri Ramji Purushottam carrying on but under the trade name Ramji Purushottam & 16/2A Armenian Street, Calcutta (a); 177A (Central), 25-6-57 (b); Biri tobacco, biri k hessian, turpaulin and sutli (c); 5-12-64 (h).
- 2. Shri Akshoy Kumar Sen carrying on bus under the trade name Sen Co., 71 Canning State Calcutta (a); 1282A(AT) (Central), 27-11-62 Cutlery goods (c); 8-12-64 (h).
- 3. Shri D. N. Pal (Proprietor) carrying on l ness under the trade name East Searsole Coll P. O. Raniganj. Dist. Burdwan (a), 4(MAI (Central), 11-10-58 (b); 21-11-64 (h).
- 4. Messrs. Rambhai Manibhai Patel & Co., Maripatty, P. O. Raniganj, Dist. Burdwan 263A(AS) (Central), 26-8-57 (b); Biri tobacco, leaves, sutli (c); 30-11-64 (h).
- 5. Messrs. Joseph Tatley & Co. (Calcularity Private Ltd., 31 Netaji Subhas Road, Calcularity (Central), 5-12-57 (b); Tea (c): 1-11.
- 6. Messrs. Agents and Contractors Ltd. 25 No Subhas Road, Calcutta (a); 299A(LR) (Cent 4-7-57 (b); Coal, cloth, manganese (c). Timber railway slippers (e); 1-12-64 (h).
- 7. Messrs. J. C. Valia, K. M. Valia, D. M Va P. V. Valia, H. C. Valia and M. H. Valia carry on business under the trade name Associated Ext and Import Syndicate, 3 Bentinck Street, Calci (a); 602A(RB) (Central), 23-11-57 (b); Cycle, c) parts and accessories, refrigerators, oil seeds. 5 stainless steel, power press (c); 8-12-64 (h).
- 8. Shri Kamalchand Singhni (Proprietor) carry on business under the trade name Messrs. Mang chand Bhikamchand, 18 Mullick Street, Calcutta (582A(RJ) (Central), 22-8-57 (b); Gunny bags, seeds and its products, gold and silver, kirana, in grain (c); 4-12-64 (h).

Balmukund Jhunihunwala, Shri Sushil Kr. on Balliana Anna Prasad Bhakkar (Partners) and Shri Narayam Flassic Brakkar (Partners) business under the trade name Messrs and & Co., 7 Sambhu Mullick Lane, Calcutta (MRI) (Central), 8-9-58 (b); Yarn (c); 4-12-64

Shn Gopal Nathuny, Sm. Suwati Devi Knshna Kumar Nathuny and Kum Kum Nathuny carrying on business under the trade santary Supply Agency, 41 Bhupen Bose ca'cutta (a); 673A(SH) (Central), 12-12-59 (antary ware and fittings (c); 27-11-64 (h).

Messis. Madanlal Jhunjhunwalla and Satya-Messis. Maganiai Judijindiwana and Satyai Jhunjhunwalla (Partners) carrying on business
the trade name Brijmohan Madanlal, 1C JoraStreet, Calcutta (a): 496A(SH) (Central),
§ (b): Bullion, specie and gold (c); 8-12-64 (h).

S. K. BOSE, Commissioner.

399 C. T.—17th December 1984.—In pursuance of the cost of sub-rule (6) of Rule 27A of the Bengal Sales Tax 1981, it is notified for general information that the follow-deration forms have been reported under sub-rule (3) c 274 of the Bengal Sales Tax Rules to have been lost groyed or stolen:—

No. of the declaration s which have been orted to have been x destroyed or stolen.

Name, address and R. C. No. of the declar/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.

3444 ..

.. Messrs. Ferreous Foring Co., 31/B Banstolla Lane, Calcutta.

JK/8188A.

1-803162 A/11-803163, A/11-803164, A/11-016338

Mesers. Laxmi Iron & Steel Co., 20 Maharshi Debendra Road, Calcutta.

JK /2700A.

(Said to have been lost from the custody of Mesers. Surendra Overseas Ltd., 135 Canning Street, Calcutta, CR/2593A).

or destroyed or stolen

1

Serial No. of the declaration forms which have been lost the desler/undertaking to whom reported to have been lost by the appropriate Commercial
Tax Officer.

9

(3) B-327880, B-327884

.. Meers. Pranjiwandas & Sons, 3 Bentinek Street, Calcutta.

RB/732A.

(4) B-687782 ...

.. Messrs. H. D. Nundy & Com-pany, 50-6 Dharamtolla Street, Calcutta.

TL/126A.

S. K. BOSE, Commissioner.

No. 403C. T.—17th December 1964.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of the Rule 27A of the Bengal Sales Tax Rules to have been lest or destroying or stoler. have been lost or destroyed or stolen :--

Serial No. of the declaration forms which have been lost or destroyed or stolen.

Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.

2

(1) N/O-277162

.. Messrs. Daw & Brothers, 14 Rajawoodmunt Street, Cal-

623A(CR)(Central).

(2) N/O-458490

.. National Commercial Co., 5 Jaquial Mullick Road, Cal-cutte-6.

445A(SH)(Central).

(8) N/O-019002 to N/O-019005.

Mears, Bharat Barrel and Dru Mfg. Co. (Private) Ltd., 183/1 Dharamtolla Street, Calcutta.

1198A(SL)(Control).

S. K. BOSE, Commissioner.

# The



### (Buzette

THURSDAY,

Calcutta

JANUARY 14, 1965

[ SAKA 1886

### PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes GOVERNMENT OF WEST BENGAL

## TORATE OF COMMERCIAL TAXES WEST BENGAL

NOTIFICATIONS

1 (T.—24th December 1964.—In pursuance ovisions of section 9 of the Bengal Finance at Act. 1941 (Bengal Act VI of 1941). Ing names and addresses of newly registered ogether with a description of the goods by their registration certificates are published at information:—

- Serial number, name, address, chief place of business and number of branches.
- 3) Number and date of the registration certificate.
- :) Goods for use in manufacture in West Bengal for sale.
- d) Goods for resale in West Bengal.
- ssrs Davy Ashmore (India) Ltd., Simon ransport Depot Road, Calcutta-27, Durga-) Durgapur Steel Plant, Dist. Burdwan (a); 16-12-64 (b); M. s. angles, plates, roller, innels and flats (d).
- Monoharla! Rekhi (Proprietor) carrying 55 under the trade name New Paris Gold h Co., 164 Mahatma Gandhi Road, Calcutta 4006A. 17-12-64 (b); Watches, straps and ld goods (d).
- 1 Gopal Chandra Dutta (Proprietor) carryisiness under the trade name Messrs. Saradasanna Bhandar, B. C. Road, Burdwan (a); 1. 15-12-64 (b); (1) Raw materials, (2) Plant. y. spare parts and accessories, (3) Con-

sumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweets, (ii) Nontas (c).

- 4. Shri Abdul Noor carrying on business under the trade name Abdul Noor, Hamiltonganj, Dist. Jalpaiguri (a); CB/1011A, 12-12-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cane baskets (c).
- 5. Messrs. Sailesh Chandra Sarker, Sushil Kumar Sarker and Nikhil Chandra Sarkar carrying on business under the trade name Joyluxmi Mistanna Bhandar, Birpara Bus Stop. Birpara, Dist. Jalpaiguri (a); CB, 1012A, 12-12-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Tea, nimki, singara, sweetmeats, batasa and khili pan (c).
- 6 Messrs. Niranjan Ganguly and Sarit Ganguly carrying on business under the trade name Ganguly Tea House, Bhowaniganjbazar, Cooch Behar (a); CB/1013A, 15-12-64 (b); Tea (d).
- 7. Shrimati Geeta Biswas carrying on business tander the trade name The Hindusthan Electric & Trading Co., 21 Ezra Street, Calcutta (a); CL3786A, 28-11-64 (b); (1) Lamps of different wattage and different voltage, (2) Holders of different sizes, bakelite and brass (screw cap and b. cap), (3) Brackets of different metals (fancy and ordinary), (4) Lamp shades, fancy and ordinary (metals and glass and plastic). (5) Table lamps of different types (flexible and fixed), (6) Flexible wires (plastic and rubber silk covered), (7) Cables of

- different sizes (v. i. r., c. t. s. and lead wires), (8) Wooden boards and blocks of different measurements, (9) Chokes of different wattages, (10) Resistances of different types, (11) Distribution box of different measurements, (12) Main switch, ordinary switches and tumbler switches, (13) Kit kat fuse, (14) Electric stoves and hot plates, (15) Electric iron, (16) Iron connector, (17) Stove element and iron elements of different wattages, (18) Heater pins, (19) Wooden battens, corners, pins, bends, etc. of different sizes, (20) Porcelain cleets and reels, (21) Immersion heaters of different wattages, (22) Black tape of different sizes, (23) Conduit pipes and accessories, (24) Flexible pipes and accessories, (25) Tube lamps, (26) Link clips of different gauge and sizes, (27) Fuse wires, (28) Decoration lamps, (29) Steel battens of f. t. lamps, (30) Key switches, (31) Key holders, (32) W. t. brackets, (33) Plugs top and socket of different ampts, (34) Detofix, (35) Tube lamp starters, (36) Copper wires, (37) Fans, motors and regulators, (38) Screws, (39) Calling bells, (40) Neon lamps (d).
- 8. Shri S. S. V. Achari carrying on business under the trade name V. N. Engineering Corporation, 5 Pollock Street, Calcutta (a): CL/3787A. 28-11-64 (b); Mechanical engineering goods according to orders of customers (d).
- 9. Shri Musafir Pandey carrying on business under the trade name M. P. Electric Co., 7 Parsee Church Street, Calcutta (a); CL/3789A, 30-11-64 (b); Electrical goods, that is to say (i) Wires and cable. (ii) Wooden materials, (iii) Lamps, (iv) Plugs, switches, conduit accessories, porcelain connectors and other porcelain goods, tops, holders, (v) Tube lights, and its fittings, (vi) Gloves and shades and ceiling roses, (vii) Bell push, (viii) Detofix and black tape, (ix) Heating and cooking appliances, (x) Instruments wires, (xi) Insulating materials, (xii) Materials and accessories for making connectors for distribution of electricity (d).
- 10. Sarbasri Fatehchand Dugar and Ratanlal Baid carrying on business under the trade name Messrs. Calcutta Electric & Refrigerator Co., 10/3 Kashinath Mullick Lane, Calcutta (a); CL/3790A, 30-11-64 (b); (i) Pumps and spare parts and accessories thereof, (ii) Electric motors and spare parts and accessories thereof, (iii) Starters, (iv) Capacitors, (v) Measuring instruments, (vi) Generating sets, (vii) Refrigerants and (viii) Refrigerator parts (d).
- 11. Shri Mansukhlal Mayachand Shah, Shrimati Jaya Kumar Shah and Chabildas Mayachand Shah carrying on business under the trade name J Mayachand Sons. 34 Ezra Street, Calcutta (a): CL/3791A. 30-11-64 (b); (i) Groundnut oil, (ii) Coconut oil, (iii) Til oil. Provided that declaration forms to cover purchases of the above commodities would be issued only on verification of the transactions (d).
- 12. Shri Vasantrai Navalchand Gandhi carrying on business under the trade name Messrs. Pankaj Celluloid Industries. 18/1 Lower Chitpur Road. Calcutta (a); CL/3792A, 30-11-64 (b); (1) Raw materials that is to say acetone and lustre bar, (2) Dice, moulds, tools and machineries. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Soap cases, (ii) Trays, (iii) Powder cases (c).

- 13. Sarbasri Chiranjilal Jhunjhuwala Shankar Jhunjhunwala. Nandlal Jhunjhumwala Carrying of under the trade name Bansal Brother (Canaing Street, 3rd floor, room No. 67, Ca CL/3793A, 30-11-64 (b); (1) Office stationer; Sanitary fittings. Bricks, (iv) Sand, iv buckets, (vi) Screws, (vii) Sheet glas, in bearings, (ix) Gaskets (d).
- 14. S. K. Motalib Alı carrying on busan the trade name Messrs. India New Furnal Bowbazar Street, Calcutta (a); CL 3794A. (b); (i) Raw materials. (2) Tools. Provide goods for which exemption from payment tax is claimed are intended for use in the process of manufacture in West Bengal to the goods named below: (i) Wooden for Steel furniture (c).
- 15. Sarbasri Md. Osman Khan and Au Khan carrying on business under the in Messrs. Khan Brothers. 82 Colootola Street (a); CL/3795A, 30-11-64 (b); (3) Consumal viz., nails, steel strap and scrap tim. Provall goods for which exemption from pasales tax is claimed are intended for unactual process of manufacture in West 1 sale of the goods named below: (i) Pacific).
- 16. Shri Abdul Gaffar carrying on busi the trade name Abdul Gaffar, 54 4 Cann Calcutta (a); CL/3796A, 4-12-64 (b)
- 17. Shri Puranchand Sharma carrying ness under the trade name Sharma B. F. Lower Chitpur Road, Calcutta (a). 4-12-64 (b).
- 18. Sarbasri C. P. R. Nair, K. S. S. T. P. P. Nair carrying on business under name Pilnar United Corporation, 3B. Babu Lane, Calcutta (a); CL 3799A, Q. Engineering goods that is to say. (!) Nuts and bolts, (3) Nails, (4) M. S. V. Rubber gloves, (6) M. S. pipe hend, ferrule. (8) Screws, (9) Dropper clip pin (11) Contact wire seivel clip-pin. (!2) greased and graphited packing and (!3 cross; Electrical goods that is to say and lamps and fittings thereof. (2) Wire (3) Materials and fittings required for of electricity for direct consumption. (5) materials, (5) Compounds. (6) Cotton tapes, (7) Reflectors; Light chemicals tha (1) Hydrated lime, (2) Commercial for French chalk, (4) Barium chloride, (5) phide, (6) Pietric acid, (7) Sodium sulphic chloric acid, (9) Oxalic acid, (10) Dehydoil, (11) Diethylene glycol; General good say: (1) Canvas, (2) Plywood and (3) (d).
- 19. Shri Nurul Hasan carrying on buthe trade name Globe Soap Factory, 48 pur Road, Calcutta (a): CL/3800A. 9-12-
- 20. Messrs. Mohamedali Yoosufally Khairunnisa carrying on business und name Globe Hardware & Tools Store Row, 2nd floor, Calcutta (a): CR/351

- h Jacks, hoseclip, paipe, pipe fittings, valve, belt emery cloth, emery gr (d).
- Shri Ashique Hussain (Proprietor) carrying business under the trade name Calcutta Trading operation. 10 Jackson Lane. 2nd floor, Calcutta CR/3518A, 9-12-64 (b): Pipes, rubber sheets, pr fittings, rubber moulded goods, tools (d).
- Mesars. Chhotalal K. Ghelani, Mulchand K. Belani, Jayantilal K. Ghelani and Provin Chandra Ghelani carrying on business under the trade ant Jayant Tube Corporation, 4 Raja Woodmunt met, Calcutta (a); CR/3519A, 11-12-64 (b); Pipe, or fittings, tubes (d).
- Messrs. Sadikali, Mulla Eshakali and Abdul lusain carrying on business under the trade name luchino (India) Agency, 135 Canning Street, akutta (Biplabi Rash Behari Bose Road) (a); R 3520A. 12-12-64 (b); Tools, implements, machine arts, pipe, pipe fittings, electrodes, pump, belting, rang, leather, gloves, paint, screw, bolts, nuts (d).
- Messrs. Sunil Chandra Ghosh and Gopal handra Mullick carrying on business under the ade name Mother India Minerals, 2 Church Lane, alcuta (a): EL/3679A, 14-12-64 (b); China clay, una clay powder, dolomite powder, lime stone powder, coloured clay, black oxide, barytes powder, tentonte powder, chak lump, coal powder, fire clay, ppsum graphite flakes, whiting, quartz grains, quartz powder, red oxide, soap stone powder (d).
- 25 Shrimau Anjali Ghosh carrying on business under the trade name Electro Aid Distributing Co... 11 Crooked Lane, Calcutta (a); EL/3680A, 15-12-64 (b); S r. b. p. tubes, rubber and canvas disc, rubbers spring washers, bakelite tube (d).
- 26 Messis. Suresh Kumar, Debabrata Mukherjee, Satuabrata Mukherjee, Jitendra Shah and Miss Manura Chatterjee carrymg on business under the trade name V. K. R. Industries, 6 Mangoe Lane. Calcutta (a), EL/3681A, 15-12-64 (b); Paints, lacquers, thinners and varnish (d).
- 27 Messrs. A. H. Bilimoria, C. D. Bilimoria and P. N. Roy carrying on business under the trade name Bilimoria Bros., 1, 2 & 3, Old Court House Street, Caicutta (a). EL/3682A, 16-12-64 (b).
- 28 Shri Sinat Kumar Mitra carrying on business ander the trade name Messrs. International Rubber Works. 17 Ram Charan Sett Road, Ramrajatala, Howrah (a): HW/2875A, 11-12-64 (b); (1) Raw Raterials. (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., chémicals, Bobl oil, kerosene oil and grease. Provided that all goods for which exemption from payment of sales lax is claimed are intended for use in the actual Process of manufacture of the goods named below for sale: (i) Rubber oil seals, buckets beltings, hoses washes, bashes and diaphagrams (c).
- 29. Mesars. Patcon (Private) Ltd., J-3 Howrah ladestrial Estate, Dassnagar, Howrah (a): HW/2876A. 11-12-64 (b): (1) Raw materials, (2) flant, machinery, sparse parts and accessories, (3) Consumable stores, e.g., oxygen, acetylene. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named

- below for sale: (i) Steel truss shoes, steel columns, steel trusses, steel girders, plate fabrication and electric trestles (c).
- 30. Messrs. Babulal Poddar, H. P. Poddar and Shriniwas Poddar carrying on business under the trade name Allahabad Tube Company, 23 Guha Road, Ghusury. Howrah (a); HW/2877A, 12-12-64 (b); Rejected pipes and old iron scraps (d).
- 31. Shri Ram Ranjan Chatterjee carrying on business under the trade name Messrs. Alas Engineering Corporation, 30 Dolgobinda Sinha Lane, Salk.... Howrah (a); HW/2878A, 12-12-64 (b); Cast iron and gun metal castings and machinery parts (d).
- 32. Shri Ram Krishna Roy carrying on business under the trade name Messrs. R. K. Roy & Sons, 1 Deshapran Sasmal Road, Howrah (a); HW/2879A. 17-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal and machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (1) Railway fittings (c).
- 33. Messrs. Chiranjilal Sonthalia, Satyadeo Sonthalia, Biswanath Sonthalia and Narain Prosad Sonthalia carrying on business under the trade name Enficial Industries, 4 Jagmohan Mullick Lane, Calcutta (a); JK/3374A, 12-12-64 (b); (1) Raw materials, (2) Plant, machineries, spare parts and accessories, (3) Consumable stores, e.g., coal, mobil coil, cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bright steel bar (ferrous and non-ferrous) for sale (c); Brass rod, m. s. round, stamless steel rod, bronze sheet, bright steel bar, bright shaft, m. s. plate (d).
- 34. Shyamlal Agarwala carrying on business under the trade name Messrs. Om Automobiles, Sevoke Road, Siliguri (a); JP/2192A, 7-12-64 (b); Motor parts and accessories (d).
- 35. Satyanarayan Ram and Ramanand Prasad carrying on business under the trade name Messrs. Satyanarayan Ram & Co., Nayabazar, P. O. Siliguri, Dist. Darjeeling (a): JP/2193A. 7-12-64 (b); Rice, chana, gur, pulses, salt, wheat, suji, atta, mustard oil, chira, sugarcandy, kirana, cocoanut oil, linseed oil, and groundnut oil (d).
- 36. Messrs K. Dhariwal & Co. (Private) Ltd. carrying on business under the trade name Messrs. Klix International. 28 Strand Road. Calcutta (a); LR/3632A. 8-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., chemicals. provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale the goods named below: (1) "Odorex" brand disinfectants (c).
- 37. Sarbasri Shreeniwas Agarwal, Hanuman Prosad Bansal and Ramesh Chand Singal carrying on business under the trade name Messrs. Madan Mohan Trading Co., 16 India Exchange Place, Calcutta (a); LR/3633A, 9-12-64 (b); (1) Raw materials. Pro-

- vided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Fabricated r. s. joist, (ii) Fabricated m. s. flats, (iii) Fabricated m. s. plates (c); R. s. joists, m. s. channel, m. s. angle, m. s. flat, m. s. plate (d).
- 38. Sarbasri Hiralal Parikh, Sumant Kumar Parikh, Anil Kumar Parikh, Mahendra Kumar Parikh, Vasant Lal Parikh, Mahendra Parikh and Jatindra Parikh carrying on business under the trade name Messrs. Rantiawala Brothers, 22 Canning Street, Caicutta (a); LR/3634A, 10-12-64 (b); Glass sheets (d).
- 39. Shri Jagmohan Jhunjhunwala, Shri Govind Prasad Jhunjhunwala and Shrimati Gangadevi Jhunjhunwala carrying on business under the trade name Messrs. Shankar Metal Products, 90 Muktaram Babu Street. Calcutta (a); MK/3830A. 11-12-64 (b); (1) Raw materials: Scrap of brass, copper, zinc, aluminum and lead. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brass rod and gun metal bushes for sale (c).
- 40. Shri Bhupati Chandra Chandra carrying on business under the trade name Messrs. Universal Printers, 4 Upper Chitpore Road, Calcutta (a): MK/3831A, 12-12-64 (b); (1) Raw materials: Copper, steel knife, rubber, ink. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Printed matter and rubber stamp for sale (c); Blocks (d).
- 41. Shri Tinkori Dey and Shrimati Subodh Bala Dey ca rying on business under the trade name Messis. Sealvers Corporation, 55 Jay Mitra Street, Calcutta-5 (a): MK/3832A. 14-12-64 (b); (1) Raw materials: Lead and steel scrap, g. i. wire, tin plates, hoop iron. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tin seals, lead seals, sealing wire, automatic iron stropping, machine seals, protective fusteners and clips for sale (c); hoop iron, wire nails, lead seal pliers (d).
- 42. Shri Kedar Nath Agarwal carrying on business under the trade name Messrs. Bharat Steel Trading Co., 189 Muktaram Babu Street, Calcutta (a): MK/3834A, 15-12-64 (b): Iron and steel scrap (d).
- 43. Shri Purnendu Kumar Basu carrying on business under the trade name Messrs. Riban & Co., 115A Upper Chitpore Road, Calcutta (a): MK/3835A. 17-12-64 (b); (1) Raw materials: Steel strips, board cover, plywood, gum, aluminium bar, black steel, rexin cloth. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Loose leaf binders for sale (c).
- 44. Madan Mohan Dutta carrying on business under the trade name Messrs. Stone Co., 13 Bethune Row, Calcutta (a); MK/3836A, 17-12-64 (b); Stone chips (d).
- 45. Messrs. Ramchand Agarwal and Ramesh Kumar Gupta carrying on business under the trade

- name Gupta Engineering & Tools Co., 62/1A National Subhas Road, Calcutta (a); MR/2767A, 11-12-64 of Tools required in the repair of cars and engineering tools, precision tools, metal cutting carpenter tools, pulley blocks, saws, cyclet, at steel, manila and steel rope, bolts, nuts. screws, peliers, rachet braces, spanners, grease cups. In place of the plant of the pl
- 46. Messrs. Guiram Burman and Radhashy. Burman carrying on business under the trade no Burman Metal Stores, 105 Netaji Subhas Rou Calcutta (a); MR/2768A, 17-12-64 (b): Brass rou hexagon, square, zinc sheet, brass sheet, copper to copper wire (d).
- 47. Shri Prem Nath Gupta carrying on busa under the trade name S. Tosh & Co., 14:2 Old Charles Street, Calcutta (a); RB/1505A, 11-12-64 (1) Raw materials. Provided that all goods which exemption from payment of sales tax claimed are intended for use in the actual process manufacture of the goods named below: (1) But soothers (c).
- 48. Messrs. Glass Centre (Private) Ltd. carns on business under the trade (Private) Ltd., 17 Radhabazar RB/1506A, 12-12-64 (b); Glass bottles and phase (control of the control of the con
- 49. Messrs. Hari Prasad Harlalka and Sita Ra Daga carrying on business under the trade na Nav Bharat Suppliers, 14/2 Old Chinabazar Stre Calcutta (a); RB/1507A, 17-12-64 (b); Steel tub insulation bricks, drills and tube caps (d).
- on business under the trade name Messis Du Engineering Co., 227 Mahatma Gandhi Ra Calcutta (a); RJ/3133A, 17-12-64 (b), Nut, b screw, washer, nails (d).
- 51. Sarbasri Balai Ghosh and Mahadeb Chan Ghosh carrying on business Messrs. Ghosh & Nephew. 168/6 Dha amtola Str Calcutta (a); SL/4275A, 27-11-64 (b); (1) I materials. Provided that all goods for we exemption from payment of sales tax is claimed intended for use in the actual process of manufactor of the goods named below: Beds, beddings stores (c); Bed, beddings, cloth sheets, sheets, bed covers, rubber sheets, mosquito cu (d).
- yan Chandra Mukherjee carrying on business the trade name Messrs. Wire Winding Corpor I Fordyce Lane, Calcutta (a); SL/4276A. 27. (b); (1) Raw materials, (2) Plant, machinery, parts and accessories, (3) Consumable stores, machine oil, grease, jute waste. Provided the goods for which exemption from payment of tax is claimed are intended for use in the process of manufacture of the goods named to Resistance and rheostats (c).
- business under the trade name Messrs. K. M. Ti 22 College Street, Calcutta (a); SL/4277A, 2 (b); White glazed soap holder, porcelain tooth holder, European water closet p. & s. trap will celain & c. i. low down cistern, toilet paper c. p., angular wash basin complete one holder.

with wash basis comp., angular wash agular tipped urinal, bed pan sink. assern closet, gains edge kitchen sink. sakern closet, in with rim, Indian pattern water closet, gred urinal. 'p' trap, food rests (d).

i Somendra Kumar Neogi carrying on heir the trade name Messra. Essen Synthe-Malanga Lane, Calcutta (a); SL/4278A, [1] Raw materials, (2) Plant, machinery, and accessories. Provided that all goods remption from payment of sales tax is attended for use in the actual process of roll the goods named below: Diacetone methyl phthalate, dibutyl phthalate, methyl aniline, thinner (c).

srs. Lakshmi Naran Neogie, Jotirmoy nanta Kumar Neogie and Samir Kumar Priners) carrying on business under the me Sankar Foundry, Mankunda Station handernagore, Hooghly (a): SP/1697A, b). (l) Raw materials. (2) Plant, machinery. and accessories. (3) Consumable stores, coke graphite powder, blacking powder, powder, lime stone, silicon, wood. Prograd goods for which exemption from a sales tax is claimed are intended for use all process of manufacture of the goods on (1) Iron castings (c).

ssis Ram Chandra Sadhukhan, Lakshman Sadhukhan. Bharat Chandra Sadhukhan, handra Sadhukhan. Ratan Chandra Sadhukhan (Partners) in business under the trade name R. C. 1 & Co., 2 Old G. T. Road, Rishra, P. O. 1006hly. 7 Cross Road (Jagannath Ghat). 11 (a); SP/119B. 15-12-64 (b); Wheat, flour, bhusi, mustard oil, coconut oil, groundnut oil, pulses, cereals, refine groundnut oil (d).

n Sanatan Banerjee (Proprietor) carrying so under the trade name Sanatan Banerjee. ur, Hooghly (a); SP/1698A, 16-12-64 (b): ul (d).

n Sourendra Mohan Nandy (Proprietor) m business under the trade name United Nichupatty, Luxmigunj, Chandernagore.

(a): SP/1699A, 17-12-64 (b); Kerosene, lubricants, diesel oil, container (c).

esss. Calcutta Block House (Private) Ltd.

m business under the trade name Calcutta
use (Private) Ltd., 42 Indian Mirror Street,
(a), TL/2870A. 12-12-64 (b); (1) Raw
(2) Plant, machinery, spare parts and
(3) Consumable stores, e.g., pot. iodide.
ude, stone powder, ferry cynide, sodium
mmonia, acid acetic glacial, chromium acid.
(a) alum. Provided that all goods for which
a from payment of sales tax is claimed are
for use in the actual process of manufacture
cods named below: (i) Copper and zinc
(ii) Sterios and mats (c).

hi Sushil Kumar Das Gupta (Proprietor)
on business under the trade name S. K.
la & Co., 33B Chaulpatty Road, Calcutta
'2571A, 12-12-64 (b); (1) Raw materials.
that all goods for which exemption from

payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Packing boxes (c).

61. Messrs. Trot Shoe Company (Private) Limited carrying on business under the trade name Trot Shoe Company (Private) Limited. 7 Chowringhee Road. Calcutta (a): TL/2872A, 15-12-64 (b); (1) Raw materials. (2) Plant. machinery, sapre parts and accessories. (3) Consumable stores, e.g., lubricating oil and lubricants, silicone fluid, coal and fuel wood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rubber soling sheets (c).

### S. K. BOSE, Commissioner.

No. 405 C. T.—24th December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.
  - (e) Date of amendment.
- 1. Messrs. Metro Engineering Works (Private) Ltd., 42 Nandan Road, Calcutta (a); AL/299A, 5-8-48 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, gas, mobil, grease, oil, chemicals, paints, varnishes. Provided that all goods for which exemption from payment of siles tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tin containers, toy saw, tin box, block and marking cap (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., tin plates, paints, varnishes, photographic goods, iron, steel brase. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tin containers, toy saw, tin box, block and making cap (c); 11-12-64 (e).
- 2. (S) Ghose Chatterjee & Co. (Private) Ltd. carrying on business under the trade name Auto Life Station (for) Messrs. Ghose Chatterjee & Co. (Private) Ltd., Hide Road, Calcutta (a); AL/628A, 14-1-58 (b): 16-12-64 (e).
- 3. Shri Sital Chandra Mitra carrying on business under the trade name Messrs. Suburban Industrial Works. 42 Diamond Harbour Road, Calcutta (a); AL/91A. 7-3-55 (b); (D) Mild steel materials, (A) "Other items using mainly mild steel materials" after the words "steel frames", (A) "Brass sheets and sections, copper sheets and sections, aluminium sheets and sections, cast iron

- parts, wooden planks and sections, coal and lubricating oil" after the words "welding materials" (c); 14-12-64 (e).
- 4. Mansingh Sharma and Purusthamdas Sharma carrying on business under the trade name Messrs. Standard Bobbin Factory, 1/2 Chetla Road, Calcutta (a); AL/623A, 27-9-57 (b); (A) "Oil, grease" after the words "consumable stores" (c); 15-12-64 (e).
- 5. (S) Messrs. Golok Behari Chattaraj, Bankim Chandra Chattaraj and Sukumar Chattaraj carrying on business under the trade name Golok Behari Chattaraj and Bankimbehari Chattaraj carrying on business under the trade name Golok Behari Chattaraj, Bolpur, Dist. Birbhum (a); AS/2533A, 22-11-49 (b); 5-12-64 (e).
- 6. (S) Shri Narayandas Rathi carrying on business under the trade name Gambhir Chand Rathi (for) Shri Himmatmal Rathi carrying on business under the trade name Gambhir Chand Rathi, 39 Armenian Street. Calcutta (a); AT/837A, 24-9-41 (b); 12-12-64 (e).
- 7. Messrs. Suwati Devi, Girdharilal Gupta and Sajan Kumar Sanganeria carrying on business under the trade name Bhagirathmal Girdharilal, 16 Amratolla Lane, Calcutta (a): AT/3805A, 23-2-62 (b): (A) Jute waste (d): 14-12-64 (e).
- 8. Shri Sankarlal Goenka (Proprietor) carrying on business under the trade name Messrs. Shankarlal Goenka, Ranigonj Mord, Bankura (a); BK/581A, 26-3-64 (b); (A) Gunja seed and oil (d); 8-12-64 (e).
- 9. Shri Banshilal Jalan, Shri Sitaram Jalan and Shri Nathmal Jalan (Partners) carrying on business under the trade name Sitaram Rajkumar, Katandhar, Bishnupur, Bankura (a); BK/22B, 12-1-61 (b); (A) Gunja seed and oil (d); 8-12-64 (e).
- 10. Shri Kushadhawaj Pramanik (Proprietor) carrying on business under the trade name Kushadhawaj Pramanik, P. O. Role, Bankura (a); BK/585A, 28-4-64 (b); (A) Groundnut oil (d); 8-12-64 (e).
- 11. Shri Biswamber Dayal Sangai carrying on business under the trade name Messrs. Biswambar Dayal Sangai, (S) Nutangonj, Bankura (for) Cinema Road, Bankura (a); BK/291A, 28-6-57 (b); 8-12-64 (e).
- 12. Shri Biswanath Karmakar and Shri Gadadhar Karmakar (Partners) carrying on business under the trade name Messrs. Bharat Metal Store, Nutangoni, Bankura (a); BK/606A, 21-9-64 (b); (A) Copper and tin ingot (d); 9-12-64 (e).
- 13. Shri Dolgobinda Dutta and Shri Biswanath Dutta (Partners) carrying on business under the trade name Messrs. Dutta Brothers, Sahaspur Road, Sahaspur, Bankura (a); BK/550A, 22-7-63 (b); (A) Gunja oil (d); 9-12-64 (e).
- 14. Shri Dwarka Prasad Narsaria, Shri Omprakash Narasaria and Shri Deokinandan Narsaria carrying on business under the trade name Messrs. Hindusthan Traders, Bankura (a); BK/497A, 9-3-62 (b); (A) Gunja oil (d); 9-12-64 (e).
- 15. Shri Magaram Garai (Proprietor) carrying on business under the trade name Messrs. Magaram Garai, Guskara, Burdwan (a); BN/132A, 31-10-41

- (b); (A) Groundnut oil, groundnut, is catechu, broomstick, chimney for hurical and chalk, (D) Hardware goods, come stirup pump, various other miscellaneous 16-12-64 (e).
- 16. Sarbasri Sudhir Kumar Garai i Kumar Garai (Partners) carrying on but the trade name Messrs. Sudhir Kumar Brothers, Guskara, Burdwan (a); BN/1229 (b); (A) Groundnut, groundnut oil (d), 1
- 17. (S) Shri Satyanarayan Dey (Propring on business under the trade name M naksha Dey (for) Messrs. Nalinaksha Detappur, Burdwan (a): BN/764A, 8-6-50 (le).
- 18. (S) Messrs. Subinay Ghose, Samar and Santosh Mazumdar (Partners) carryin ness under the trade name Santosh Maz Shri Santosh Mazumdar carrying on but the trade name Messrs. Santosh Mazum Murshidabad, Calcutta (1) (a); BR 9B, 8-12-64 (e).
- 19. Messrs. Mulchand Gulgulia an Gulgulia carrying on business under the Amar Trading Co., Chaulpatty, Khagra, bad (a): BR/437A, 14-7-55 (b); (A) Gr (d); 8-12-64 (e).
- 20. Messrs. Sanat Kumar Saha and Saha carrying on business under the u Sanat Kumar Saha & Brothers, 119 I Gorabazar, Berhampore, Murshidabad (a) 7-5-63 (b); (A) Groundnut oil and has 8-12-64 (e).
- 21. Shri Ramesh Chandra Saha carrying on business under the trade m Narayan Bakery, Kalchini, Dist. Jalp CB/828A, 18-11-59 (b); (A) For the mar tea and sweetmeats (c); 4-9-64 (c).
- 22. Shri Radhaballav Paul and Shri S Paul carrying on business under the t Messrs. Paul Timber Supply Co., Kame Cooch Behar (a); CB/751A, 21-6-58 (b). manufacture of chowkies and stools (c).
- 23. Messrs. Kalyan Kumar Roy (Kumar Roy carrying on business under name Messrs. Kalyan Kumar Roy. Dnl Behar (a); CB/1003A, 26-6-64 (b); (b) purpose of manufacture of round timber (e).
- 24. Messrs. Hanumanmal Boid and Boid carrying on business under the Sukhlal Hanumanmal Boid. Cooch Be Cooch Behar (a); CB/29A, 1-3-51 (b); (A and steel table (d); 11-12-64 (e).
- 25. (S) Messrs. Tolaram Seraogi, Ruf Ganpatrai Jain, Sampatrai Jain and Al Jain carrying on business under the t Tolaram Dalimchand (for) Messrs. Tolaram Dalim Chand Seraogi carrying on but the trade name Tolaram Dalim Chand Narayan Road, Cooch Behar (a); CB/(b); 14-12-64 (e).

- (5) Narottamdas N. Parekh carrying on busimuniter the trade name Narottamdas N. Parekh Narattamdas N. Parekh, 55/58 Ezra Street. kt.tta (a): CL/787A, 27-9-41 (b): 27-11-64 (e).
- 7. Messrs. Kamalalaya (Private) Ltd., College Market, Calcutta, (A) Calcutta-1 (a); (S) 27-11-64 (e).
- sarbasri Murlidhar Motiram, Motiram Tolaand Jagadish Motiram carrying on business jude the trade name Messrs. Jagadish Bros., (S) 56/1 hanng Street, Room No. C/5, 1st floor, Calcutta-1 iv: 71 Canning Street, Calcutta (a); (S) CL/3788A of: AT:3542A (b); 28-11-64 (e).
- 9 Shri Anil Baran Dutta carrying on business der the trade name Messrs. United Tank & Safe E. Co., 111 Harrison Road, Calcutta (a): 2017A, 22-9-50 (b); (A) Ridging (d); 28-11-64
- 30 Messis. Kurban A. Carrinjee and Fida Ali A. rinjee carrying on business under the trade name dun Trading Enterprises. 20 Zakaria Street, kutta (a); CL/3313A, 26-9-61 (b); (A) Hoop iron. bearing, wire nails, wire ropes and hooks (d); 11-64 (e).
- 1 (S) Messrs. Jayanti Tea Distributing Co. 13 Pollock Street, Calcutta (a): CL/2253A.
- 32. Shri Ram Ratan Saigal carrying on business addr the trade name Messrs. Rajesh Hardware ore. 2 Ram Lochan Mallick Street, Calcutta (a); 1374A. 6-1-62 (b); (A) Steel sheets and sheet bars, steel strips, steel plates, iron and repipes, auto-component spares (d); 5-12-64 (e).
- 33 Shri Jestendar Kumar Kapur carrying on timess under the trade name Messrs. Joy Durga gineering Works. 2 Ram Lochan Mallick Street. cutta (a): CL/3555A, 12-6-63 (b): (A) Steel sheets sheet coils, steel bars, steel strips, steel plates, and steel pipes, auto-component and spares (d): 64 (e).
- Sarbasri Jagmohan P. Sheth. Kantilal K. Mehta and Lilen Ben Mehta carrying on business under the trade name Messrs. Sheth Commercial Co., (S) 56:1 Canning Street. Calcutta (for) 10 Chowninghee Road. Calcutta (a); (S) CL/3798A (for) 1:2263A (b); 5-12-64 (e).
- 35. Shri Balkishan Bahety carrying on business miler the trade name B. Engineering Enterprize, 55 iz. Street. Calcutta (a): CL/3706A, 28-4-64 (b): 0001acts, brass contacts, plywood frames (d): 5-12-64 (c): 0001acts, brass contacts, plywood frames (d): 5-12-64
- 36. Messrs. Calcutta Merchants & Agents CL-3743A. 4-8-64 (b); (A) Liquid chlorine, hydro-
- 37. Serbasri K. M. Vora, J. R. Adhikari, C. L. burohit and K. B. Pandya carrying on business of Canning Street, Calcutta (a): CL/3098A. 10-7-59 (b). (A) (a) G. i. pipes, (b) Pipe fittings and sockets, pt. (f) German silver scrap (d): 5-12-64 (e).

- 38. (S) Shri Salebhoy Mahamedali Barodawala carrying on business under the trade name Mesars. Reliable Supply Agency (for) Messrs. Salebhoy Mahamedali Barodawala and Abusiness under the Husain Beawarwala carrying on business under the supply Agency. 71A Netaji Subhas Road, Calcutta (a); CR/3130A, 24-7-61 (b):
- 39. Messrs. Bholanath Agarwal and Rajindra Kumar carrying on business under the trade name Amınchand Bholanath, 85 Netajı Subhas Road, (A) Bolts, nuts, rivets, washers, nails, hinges, screws, hacksaw blades and pulley blocks (d); 4-12-64 (e).
- 40. Messrs. Metal Import (Private) Ltd., 135 Canning Street, Calcutta (a); CR/3392A, 18-12-57 (d); 5-12-64 (e).
- 41. (S) Shri Jayavant Kumar K. Shah carrying on business under the trade name Messrs. Bengal United Industries (for) Messrs. Bengal United Industries, 67B Netaji Subhas Road. Calcutta (a); CR/2217A, 21-7-52 (b); 7-12-64 (e).
- 42. Messrs. Aswini Kumar Paul and Bhabani Charan Paul carrying on business under the trade name A. K. Paul & Bros., 56 Netaji Subhas Road, Calcutta (a): CR/3447A, 4-4-64 (b); (A) File and hessian (d): 7-12-64 (e).
- 43. Sarbasri Narayan Chandra Adak. Indu Bhusan Sinha and Sm. Kanak Lata Roy carrying on business under the trade name Champion Tools, 58 Netaji Subhas Road. Calcutta (a); CR/3341A, 12-6-63 (b); (A) (1) Raw materials. (2) Plant, machinery. spare parts and accessories, (3) Consumable stores. VIZ., cutting oil, temparing oil, mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Tools, taps, bolts, nuts. dies, (ii) Tap-wrench, die stock, die handle and (iii) Vice (c); 7-12-64 (e).
- 44. Shri Parbati Charan Ghosh (Proprietor) carrying on business under the trade name Messrs. Raney Engineering Co.. 89 Netaji Subhas Road, Calcutta (a); CR/2965A, 3-1J-52 (b); (D) Hardwares, (A) Railway signalling fittings, railway vacuum brake fittings, drain grises, rotah shelf, commodes, shelfs, shoot bolts, rail protections, cover angles, base mouldings, brackets, housing alarms, racks, handles, door lock, gravity catch, hinges, latrine door catch, fish tail flushing head, bill mouth, hooks, plate, doors, guard lock, card helder, berth frame, connections, gravity cock, bolts, nuts, washers, rivets, handles, mirror, latrine fittings, fans, switches, plugs, regulators, fan guard, holders, pocket metals, recoil springs, valve, drain cock, hand brake, handle bevel wheel, rack brake, hand brake column, spindle, connection link, bearings, spring shackle pin, screws, sockets, chain, rods, lead pipg, ash tray, chips, cock taps, tee, gross, elbow, wagon fitting (d); 8-12-64 (e).
- 45. Shri Jyotirmoy Dey (Proprietor) carrying on business under the trade name Messrs. Metal East, 36 Strand Road, Calcutta (a); CR/3502A, 22-9-64 (b); (A) M. s. rails and joists, m. s. flats, m. s. and g. p. sheets (d); 9-12-64 (e).

- 46. Shri Haripada Maity and Shri Gour Mohan Majumdar carrying on business under the trade name Marine Supply Syndicate, 89 Netaji Subhas Road, Calcutta (a); CR/2869A, 9-4-59 (b); (D) Marine stores, (A) Marine stores: Chains, wire ropes, copper ropes, brass ropes, manila ropes, sisal ropes, hemp ropes, cotton ropes, coir rope, chain slings, wire rope slings, rope clam thimbles, shackles, pulley blocks, rowlocks, boat hooks, turnbuckles, straining screws, eyebolts, bottle screws, stayrods, lead seals, sealing wire, marline rope, flags, marine glue, barbed wire, seizing wire, connecting link, sounding lead, zinc tyles, flag clit, rope ladder, wire net, g. i. wire, copper wire, brass wire, lifebuoy, life jacket, marine light (d); 9-12-64 (e).
- 47. Shri Kishan Chand Bhanshali (Proprietor) carrying on business under the trade name Hind Industrial Enterprises, 1 Bonfield Lane, Calcutta (a); CR/3485A, 17-7-64 (b); (A) Ball bearing, roller bearing, taper roller bearing, thrust bearing, bush, blocks, socket, ring, shaft, bolts, nuts, washer, wire netting, expanded metal, steam jointing, rubber packing, v. belts, brass, copper, aluminium, pipes (d); 9-12-64 (e).
- 48. Shri Durga Charan Dey (Proprietor) carrying on business under the trade name Labey & Co., 91 Netaji Subhas Road, Calcutta (a); CR/2730A, 14-12-57 (b); (D) Mill stores, (A) Belt fastener, belt paste, graphite powder, adhesive compound, grinding wheels, crucibles, bearing, pulley, block, boiler gauge glass, blow, lamps, hoop, irons, ebonite, rods and sheets, lustre bars, polishing mops and cloths, filter cloth, chalk lump and powder, wire brushes, sand paper, emery cloth, hair and cotton beltings, loco greuse, ceiling wire, belt lacing (d); 11-12-64 (e).
- 49. Shri Jugal Kishore Jalan (Proprietor) carrying on business under the trade name J. K. Iron & Steel Mfg. Co., 89 Netaji Subhas Road, Calcutta (a); CR/2995A, 8-3-60 (b); (A) Insert "m. s. sheets, b. p. sheets and g. p. sheets" after the words "Raw materials" insert "(viii) Silver canvas" after the words "(vii) C. i. castings" (c); 11-12-64 (e).
- 50. (S) Messrs. Agarwal Pipe Co. (Private) Ltd. (for) Messrs. Beharilal Agarwal, Balu Ram Agarwal and Ram Sarandas Agarwal carrying on business under the trade name Agarwal Pipe Co., 138 Canning Street, Calcutta (a); CR/2692A. 10-5-57 (b); 11-12-64 (e).
- 51. Shri Gouri Sankar Bagri (Proprietor) carrying on business under the trade name Prakash Trading Co., 138 Canning Street, Calcutta (a); CR/3330A. 18-5-63 (b); (A) Stainless steel sheets, m. s. joists (d); 11-12-64 (e).
- 52. Sarbasri Jasvantrai Narbheram Seth and Suresh Chandra Narbheram Seth carrying on business under the trade name S. Jasvant & Co., 40 Netaji Subhas Road, Calcutta (a); CR/3504A, 7-10-64 (b); (A) Pad bolts, safety and steples, panel pin. tacks, tingle and flexible pipes (d); 12-12-64 (e).
- 53. West End Trading Co. (Private) Ltd., 91 Netaji Subhas Road, Calcutta (a); CR/1097A, 12-12-45 (b); (A) Hoop iron (d); 12-12-64 (e).
- 54. (S) B. B. Chatterjee & Co. (Private) Ltd. (for) Messrs. B. B. Chatterjee & Co., 22 Raja Woodmunt Street, Calcutta (a); CR/20A, 26-9-41 (b); 12-12-64 (e).

- 55. Shrimati Ratan Devi Bhala (Propri carrying on business under the trade name in Bhala & Co., 38 Netaji Subhas Road, Calcum CR/1857A. 6-7-50 (b); (D) Mill and tea growth stores, provisions, oils, hardware and chemicals, acetates, alcohols, acetone, ammoniums, caustic formaldehyde, magnesiums sodiums, potassium oxide, rosins, benzole, tolune, lead seal, wire band saw blade, hacksaw blade, vice, drills, cogrinding wheel, pipe and pipe fittings brighly ing, measuring tapes, leather beltings, iron and electrical goods, rubber goods, g. i. and h. wire and nuts (d); 12-12-64 (e).
- 56. (S) Messrs. Madhusudan Agarwala, G Prasad Agarwal and Nirmal Kumar Bhojnagar carrying on business under the trade name I Industries (for) Messrs. Madhusudan Aga Madanlal Bhojnagarwala and Gobind Prosad wala carrying on business under the trade name Industries, P-10 New Howrah Bridge Approach I Calcutta (a); CR/2938A, 21-8-59 (b): 15-12-44
- 57. (S) Shri Tapan Kumar Mukherjee and Usharani Devi carrying on business under the name Messrs. Swami & Co. (for) Kanailal Mukl (Proprietor) carrying on business under the name Messrs. Swami & Co., 40/1 Strand 1 Calcutta (a); CR/313A, 24-9-41 (b); 14-12-64 (t
- 58. Messrs. Tambawala Products Agr (Private) Ltd., 81 Netaji Subhas Road, Calcutt CR/2519A, 22-7-55 (b); (A) Machine and mach parts, cadnium (d); 15-12-64 (e).
- 59. Massrs, Husanally Mohamedally. Tara Molla, Golamally Saifuddinbhoy Husanally. He bhoy Molla, Golamally Abhasbhoy Hasanally. Jebhoy Abdul Hussain and Sujauddin Molla Golacarrying on business under the trade name Republic Engineering Company. 67B Netaji Si Road, Calcutta, (A) Calcutta (1) (a); (S) CR. (for) CR/2127A (b); 15-12-64 (e).
- 60. (S) Messrs. Muralidhar Poddar and Ja Kanodia carrying on business under the trade Bengal Metal Industries (for) Messrs. Jivrajmal dia. Ratanlal Gupta, Ganapathram Agan Krishanlal Pahoja and Dharam Singh Arora car on business under the trade name Bengal Industries, (S) 66 Stephen House, Calcutta (for Netaji Subhas Road, Calcutta (a); (S) EL/3678A MR/2597A (b); 11-12-64 (e).
- 61. (S) Messrs. Kiran Chandra Chatterjee, Jn dra Nath Bandhu and Narendranath Bandhu ing on business under the trade name Continuous Cycle Co. (for) Messrs. Continental Cycle Co., Waterloo Street, Calcutta (a); EL/604A, 16-10-41 12-12-64 (e).
- 62. Messrs. Ajit Kumar Patra and Kanal Patra carrying on business under the trade Kay Lall Engineering Works, 21/1/1 Despran St. Road, Howrah (a); HW/2627A. 6-12-63 (b). 1 "C. i. perforated circular pipe, water tank filling nection. aluminium brass and sluice valves afte words "C. i. alum pot" (c); 15-12-64 (e).
- 63. (S) Messrs. Baidyanath Dey. Brojanth and Kashinath Dey carrying on bus-ness unde trade name Gouri Soap Co. (for) Gouri Soap 201/2/2 Grand Trunk Road, P. O. Ghusury.

(a): HW/944A, 12-5-49 (b): (A) Caustic pu selicate, soap atome powder (d): 16-12-64

Messrs. Purushottamdas Bhogilal Fadia, in Santlal Shah, Rohit Kumar Purushottamia. Narendra Kumar Yeshwantrai Fadia and handra Vadilal Parekh carrying on business trade name The Overseas Cotton Waste Inc Overseas Cotton Waste Co., 4 Hazari-Road, Howrah (a); HW/1053A, 23-9-49 2-64 (c).

fests. Tulsidas Kothari, Maganlal Kothari huradas Kothari carrying on business under name T. D. Kothari & Co., 22 Kalakar ikutta (a); JK/2726A. 10-5-56 (b); (A) (1) erals. (2) Plant, machinery, spare parts and s. Provided that all goods for which if from payment of sales tax is claimed are to for use in the actual process of manufacture is named below: (i) Steel kit box for sale (c); the pipe and fittings, angles, flats, steel water at steel tubular poles (d); 14-12-64 (e).

Shr Ramjiwan Deora carrying on business the trade name United India Traders, 71 Street, Calcutta (a); JK/3230A, 28-12-62 (b); Img bell (d); 14-12-64 (e).

hessrs. Banerjee Hardware (Private) Ltd., 3 r Ghat Street, Calcutta (a); JK/2449A, 24-7-52 Hardware and metal, (A) Pipe fittings, bolt, its, wire nails, picks, coal loading forks, padass pipe, fencing or standard wires, screws, or cottar pins, shovel, g. i. bucket, dog minimum ingots, wire nettings, lead ingots, hinges, belt fasteners, wind mill blue, brass per strips or tapes or flats, copper pipes or n wires, m. s. flats, washers, tool steel, m. s. m. s chains, copper sheets, copper ingots, iticks, m s. plates, iron pipes, crucibles, is sheets, altaraf or monze tapes, copper rod, bronze ingots, brass on pans, tower bolts, brass hardles, bars, hammers, hoop irons, brass handles, s. r s. joists, lead sheets, copper wires, lead 14-12-64 (e).

esss. Ramniwas Khaitan and Depkinandan (Partners) carrying on business under the 132 Cotton Street. (a); JK/259B, 23-3-61 (b); (A) M. s. cotton ws. bolts and nuts, (ii) Electrical cables ch. (iii) Wire and wire nails (d); 15-12-64

Messis. Shrikant Jain, Chandra Kant Jain, t Raj Parakh and Chandmal Srimal carrying teness under the trade name B. K. Plastic lines 33 Burtolla Street, Calcutta (a); JK/2385A. It (b), (A) "Polythene lined steel drums" after lines "plastic manufactured goods" (c); (A) Plasticssing machines (d); 15-12-64 (e).

Sim Bijoy Kumar Maheswari (Proprietor) on business under the trade name Universal 8 Raja Brojendra Street, Calcutta (a); 9A, 20-4-64 (b); (A) (1) Raw materials, (2) machinery, spare parts and accessories. Protest all goods for which exemption from it of sales tax is claimed are intended for use actual process of manufacture of the goods below: (i) Copper contact (c); (A) Hacksaw

frames and blades, vice, copper (rod, section, tape, strip and sheet), h. s. drill, flat file (d); 17-12-64 (e).

- 71. (S) Messrs. Harish Chandra Kejriwal and Lakshmi Chand Swaika carrying on business under the trade name Kanhaiyalal Harish Chandra (for) Sri Surajmal Kejriwal (Proprietor) carrying on business under the trade name Kanhaiyalal Harish Chandra, 9 Jagmohan Mullick Lane, Calcutta (a): JK/754A, 29-9-41 (b); (A) Linseed (d): 17-12-64 (e).
- 72. Sarbasri Gobardhan Lal Jhunjhunwala, Natabar Lal Chowdhury. Kanhiyalal Sureka, Deoraj Chowdhury and Lakhiprosad Chowdhury carrying on business under the trade name Eastern Industries. (S) 25/27 Netaji Subhas Road. Calcutta (for) 4 Clive Ghat Street, Calcutta (a); LR/333B, 3-1-63 (b); 27-11-64 (e).
- 73. (S) Shri Pronab Kumar Das carrying on business under the trade name Messrs. Associated Trading Corporation, 37 Netaji Subhas Road, Calcutta (for) Shri Sanat Kumar Chowdhury carrying on business under the trade name Messrs. Associated Trading Corporation. 37 Netaji Subhas Road, Calcutta (a); LR/3196A. 26-11-60 (b); 27-11-64 (e).
- 74. Sarbasri Rabin Mitra, Sunil Kumar Mitra and Suchitra Kumar Nag carrying on business under the trade name Messrs. The United Commercial Supply Agency, (S) 12B Netaji Subhas Road (for) 7 Esplanade East. Calcutta (a); (S) LR/3628A (for) EL/3527A (b); 27-11-64 (e).
- 75. Shri Rabin Mitra carrying on business under the trade name Messrs. The United Commercial Industrial Supply Agency. (S) 12B Netaji Subhas Road. Calcutta (for) 7 Esplanade East, Calcutta (a); (S) LR/3629A (for) EL/3284A (b); 27-11-64 (e).
- 76. (S) Messrs. Pirthiraj Chopra, Lalchand Chopra, Subkaram Kankaria and Radam Chand Kankaria carrying on business under the trade name Waterproof Industries (for) Messrs. Waterproof Industries, 7 Swallow Lane, Calcutta (a): LR/2699A, 30-8-56 (b). (A) Grannels. Provided that all goods for which exemption from payments of sales tax is c'aimed are intended for use in the actual process of manufacture of the goods named below: Polythene tubular and polythene tubular film (c): 28-11-64 (e).
- 77. (S) Messrs. Ratanlal Chand Gothia and Omprokash Chand Gothia carrying on business under the trade name Bengal Electrical Industries (for) Shr Ratanlal Chandgothia carrying on business under the trade name Bengal Electrical Industries, 16 India Exchange Place. Calcutta (a); LR/3512A, 13-11-63 (b); 28-11-64 (e).
- 78. Messrs. Eichholz Trading Co. (Private) Ltd., 25 Swallow Lane, Calcutta (a); LR/1558A, 9-9-48 (b); (A) Tarpaulin (d); 28-11-64 (e).
- 79. Messrs. W. Haworth & Co. (Private) Ltd., 1 Commercial Buildings. Calcutta (a); LR/3558A, 21-4-64 (b); (A) A. twill, hessian bags, hessian cloth (d); 28-11-64 (e).
- 80. Shri Pulin Behari Ghose carrying on business under the trade name Messrs. India Tea & Trading Co., 24 Netaji Subhas Road, Calcutta, (A) 333 Netafi Subhas Road, Calcutta (a): (S) LR/355B (for) LR/89A (b); 28-11-64 (e).

- 81. Sarbasri Indumati Girija Shankar Ojha. Bhagirathi Bai, Umesh Suklal Parkhani, Rashmikant Sukhlal Parkhani, Sarbasri Minor Joyant Kumar Sukhlal Parkhani, Ashok Kumar Sukhlal Parkhani, Sudhlal Parkhani, Joyshree Sukhlal Parkhani, represented by their guardian Sm. Bhagirathi Bhai carrying on business under the trade name Messrs. Vishveshwari Khandra Colliery, F/3 Gillander House, Calcutta (a); LR/300B, 23-9-60 (b); (A) (1) Raw material, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., timber, slipper, bamboo notting, explosives, detonators, fuses. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Coal (c); 29-11-64 (e).
- 82. (S) Chandra Kanti Bhatt carrying on business under the trade name Messrs. B. C. Traders (for) B. C. Traders, 7 Swallow Lane, Calcutta (a): LR/2792A, 6-9-57 (b); (A) Gunny bags (d); 30-11-64 (e).
- 83. Shri Biswanath Pasari carrying on business under the trade name Messrs. Bishwanath Pasari, 16 India Exchange Place, Calcutta (a); LR/2277A, 2-6-52 (b); (A) Automobile spare parts, castings and special hot die steel block (d); 1-12-64 (e).
- 84. Shri Sadhan Syam carrying on business under the trade name Messrs. Sylman Industries, 12A Netaji Subhas Road, Calcutta (a); LR/3541A, 21-2-64 (b); (A) After the words "in the actual process of manufacture of the goods in West Bengal named below: Instantaneous hose coupling, instantaneous male coupling, instantaneous female coupling" (c); 2-12-64 (e).
- 85. Messrs. Moraghat Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); LR/755A, 26-9-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, coke. lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below for sale: (i) Black tea (for) Cement, coal, lubricating oils, tea boxes, tea machineries, miscellaneous tea stores, petroleum products and containers. Certified by the purchasing dealer to be required for use in any process in the manufacture of (for production of tea) for sale (c); 3-12-64 (e).
- 86. Messrs. Nangdala Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); LR/756A, 26-9-41 (b); (5) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, coke, lubricating oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below for sale: (i) Black tea (for) Cement, coal, lubricating oils, tea boxes, tea machineries, miscellaneous tea stores, petroleum products and containers. Certified by the purchasing dealer to be required for use in any process in the manufacture of (for production of) tea for sale (c); 3-12-64 (e).

- 87. Sarbasri Prabhudoyal Kanoria, Kanoria, Yatindra Nath Ganeriwal and I Ganeriwal and I Ganeriwal carrying on business under the a Messrs. Textiles Inland Agencies. 33 New Road, Calcutta (a); LR/2627A, 3-12-55 Cotton rags (d); 3-12-64 (e).
- 88. Sarbasri Kali Shankar Mukherjee a baran Ghosh carrying on business under name Messrs. The Standard Iron & Standard Commercial Buildings. Calcutta (a); I 4-5-62 (b); (A) Motors, starters, rheostat, belts (d); 3-12-64 (e).
- 89. Sarbasri Madho Prosad Patodia and Patodia and Sm. Keshav Devi Patodia and Devi Patodia carrying on business under name Messrs. Ashoka Engineering Works Row, Calcutta (a): LR/3279A, 15-11-61 Separator rod, bracket (d): 4-12-64 (e).
- 90. (S) Messrs. D. S. Chowbey & Sons Ltd. (for) Messrs. D. S. Chowbay & Sons Strand Road, Calcutta (a): LR/1866A, 18 (A) Salt bath or cyanide pots (plain and a carburising boxes (plain and metalised) (d (e).
- 91. Sarbasri Ram Kumar Kejriwal Kishore Kejriwal, Harkishore Kejriwal, Harkishore Kejriwal, Kishore Kejriwal and Indra Kishore Kejriwal and Indra Kishore Kejrimal on business under the trade name Me Kumar Kejriwal & Co., 7 Lyons Range.

  (a): LR/699A, 29-9-41 (b): (D) (1) Raw (2) Plant, machinery, spare parts and acces Consumable stores. Provided that all gwhich exemption from payment of sale claimed are intended for use in the actual manufacture of the goods named below it Bye products of shellac oil (c): 8-12-64 tel
- 92. Shri Monharlal Bhaichand Mehta a business under the trade name Messa Industrial Corporation, 18 Netaji Subha Calcutta (a); LR/3609A, 21-9-64 (b), (A) (wire (d); 9-12-64 (e).
- 93. Sarbasri Sajjan Kumar Gupta, Ri Jajodia, Shiv Shankar Khemka and Chand Khemka carrying on business under the ti Messrs. Indian Products (Sales) Agence 2: Subhas Road, Calcutta (a); LR 35364 (A) Refrigerator, k. w. h. house service met tinned wire, paints, household electrical a bucket, iron and steel scrap, shearing ma 9-12-64 (e).
- 94. Shri Bhagwati Prasad Deora carrym, ness under the trade name Messrs. B. P. Co., 5 Madan Chatterjee Lane. Cak MK/3776A, 31-7-64 (b); (A) "Lead shet rods, aluminium wire, silicon welding rods wire" after the words "enamelled wire" (d) (e).
- 95. Shri Nand Kishore Parasramka (carrying on business under the trade nan N. K. Industries, 12B Madan Chatter, Calcutta (a); MK/3620A, 2-9-63 (b); (S) materials: G. i. wire, p. b. wire and rots sumable stores, viz., wooden reels. lubricatu tool steel. Provided that all goods fo exemption from payment of sales tax is characteristics.

i for use in the actual process of manufacture goods named below: Wire nails, barbed wire, are and panel pins for sale (for) (1) Raw is: H. w. wire. Provided that all goods for exemption from payment of sales tax is are intended for use in the actual process of are intended for use in the actual process of wire. stay wire and panel pins for sale (c); if wire, barbed wire, bolts, nuts, rivets and nails (d): 14-12-64 (e).

(S) Shri Sampatlal Shaw and Sm. Kirta Deviners carrying on business under the trade name st. Hiralal Mahabir Prasad Metal Industries Shri Sampatlal Shaw and Hiralal Shaw (Partners) and Mahabir Prasad Metal Industries. 22/1 Canal Road. Calcutta (a); MK/3753A, 18-6-64 (b); Copper scrap, aluminium scrap after "Aluminium r' (d); 15-12-64 (e).

Shn Satish Chandra Bhowmick carrying on test under the trade name Messrs. Satish Chan-Bhowmick. 110/1B Raja Dinendra Street, Calcutta MK.1379A. 13-9-47 (b); (A) Palm oil and tobacco firet the words "caustic soda" (d); 15-12-64 (e).

Shri Ambica Chakraborty and Shri Ratan in Dey (Partners) carrying on business under rade name Messrs. Lakshmi Jwellery Works, 206 walls Street, Calcutta-6 (a); MK/1116A, 1-3-45; (A) Radio and electrical goods (d); 15-12-64 (e).

M Sarbasri Jay Govind Agarwal, Murari Lal arwal, Jaikeshandas Agarwal, Narayandas Agar-land Shamsundar Agarwal (Partners) carrying on anss. under the trade name Messrs. Ratiram & 1. (S) 207 Chittaranjan Avenue, Calcutta (for) 7/A W Row. Calcutta (a); (S) MK/3833A (for) 1508A (b): 15-12-64 (c).

100 Sarbasri Kedarnath Pandey, Shewnarayan Mey and Badrinarayan Pandey (Partners) carrying business under the trade name Messrs. Sree Hanun Stores. Hatkhola. English Bazar. Malda (a); A(ML) (Central), 25-10-60 (b); (A) Starch, sagoo. a ash (c); 17-11-64 (e).

01 (S) Sarbasri Kashiram Agarwalla, Ramjilal irwalla and Radha Krishna Agarwalla (Partners) tyng on business under the trade name Messrs. : Krishna Bhandar (for) Sarbasri Kashiram and milal Agarwalla (Partners) carrying on business ir the trade name Messrs. The Krishna Bhandar, hanbati, Raiganj, West Dinajpur (a); ML/368A. 1-50 (b), 9-12-64 (e).

02. Shri Bhagwatiprasad Modi (Proprietor) carryon business under the trade name Messrs. Bhagwasad Modi, Koreali, Malda (a); ML/445A. 1-56 (b); (A) Linseed oil (d); 14-12-64 (e).

B Sarbasti Ardhendu Sekhar Rakshit, Sudhang-Rakshit, Durjendu Rakshit, Manindra Rakshit Samarendra Rakshit carrying on business under trade name Satyendra Nath Rakshit, P. O. Tam-Midnapore (a); MN/828A, 24-6-49 (b): (D) sonery, hosiery, hardware goods, cycle and cycle sames, dry-cell batteries (torch and radio) thes, food products, enamel thala, glass, plate bath, cigarettes, cloth, (A) Pen, pencil, carbon, ad, tag, envelope, ink, enamel wares, tea cups, and pots, tumbler glass, glass sheets, thermo-

flask, perfumed oil, scent, snow, cream, powder, atta, sindur, cutter, jelly, jam, toffee, logenze, buckets, galvanised wire, wire nets, nails, weights and measures, plain sheets, gutterings, ridgings, acissor, knife, locks and keys, screw, hinges, nuts and bolts, cycle and cycle rickshaw and accessories, rubber and leather balls, bladders, coffee, cocoa, hot-watering and ice-bag, kit bag, photographic flash bulb, torch light and bulb, mantle, paint and varnishes, register and account book, survey goods, mirror, tinned coconut oil, tinopal, cane baskets, bazar bag, combs, hurricane lantern and belt, blade, tooth brush and tooth paste (d); 5-12-64 (e).

104. Sarbasri Madan Gopal Mundra, Mannalal Mundra, Ram Gopal Agarwalla and Mohanlal Behati carrying on business under the trade name Bajranglal Shibsankar. P. O. Belda, Midnapore (a); MN/1679A. 16-9-63 (b); (A) Soda (d); 7-12-64 (e).

105. Messrs. Bimal Kumar Agarwalla and Gunia Devi Agarwalla carrying on business under the trade name Nirmal Trading Corporation. 178 Mahatma Gandhi Road, Calcutta (a); MR/2763A, 6-10-64 (b); (A) Bungs and flanges (accessories for drums and barrels) and industrial electrical heater (d); 12-12-64 (e).

106. Messrs. Bholanath Roy and Sudhir Kumar Sur (Partners) carrying on business under the trade name National Stores Syndicate, 70 Netaji Subhas Road, Calcutta (a): MR/2622A, 8-3-61 (b); (A) "P" trap, adhesive cellolose tape (d); 12-12-64 (e).

107. Shri Jagmandirdas Jain (Karta, Hindu uadivided family) carrying on business under the trade name Messrs. Ashoke Company, 157 Netaji Subhas Road, Calcutta, Calcutta-1, (A) Benachetty, P. O. Durgapur, Dist Burdwan (a); MR/212B, 28-8-58 (b); (S) (3) Consumable stores, e.g. (for) (3) Consumable stores, viz. (c); (A) Steel sheets, structure, rod and pipes (d), 12-12-64 (c).

108 (S) Messrs. Lalit Mohan Majhi and Santi Kumar Chakraborty carrying on business under the trade name Lalit Mohan Majhi & Co. (for) Messrs. Lalit Mohan Majhi, Santi Kumar Chakraborty, Nemai Chand Mullick and Tara Kinkar Ghosh carrying on business under the trade name Lalit Mohan Majhi & Co., 157 Netaji Subhas Road, Calcutta (a). MR/2254A, 3-12-54 (b): (A) After the words "consumable stores, etc." crucibles, coal and charcoal, (A) After the words "goods named below": (i) Machinery parts (c): 14-12-64 (e).

109. (S) Messrs. L. P. Jalan, S. L. Jalan, B. K. Jalan, J. M. Ja'an, S. K. Jalan, P. K. Jalan and Benode Kumar Jalan carrying on business under the trade name East India Wire Industries (for) Messrs. L. P. Jalan, S. L. Jalan, B. K. Jalan, J. M. Jalan, S. K. Jalan, P. K. Jalan and Bharat Barrel & Drum Mfg. Co. (Private) Ltd. carrying on business under the trade name East India Wire Industries, 178 Mahatma Gandhi Road, Calcutta (a): MR/2604A. 21-4-61 (b): (A) After the words "goods named below" "(1) Wire drawing dyes" (c): 15-12-64 (e).

110. Shri Shamsundar Khettry (Proprietor) carrying on business under the trade name Messrs. R. C. Mohonlall. (S) 166 Mahatma Gandhi Road, Calcutta (for) 53/54 Pandit Purusottam Roy Street, Calcutta (a); (S) MR/2769A (for) AT/1986A (b); 17-12-64 (c).

- 111. Messrs. Panihati Bengal Chemical Co-operative Stores Ltd., B. T. Road, Panihati, 24-Parganas (a); PG/1722A, 17-1-55 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., tea. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tea (c); (D) Matches (d); 5-12-64 (e).
- 112. Shrı Abdul Karim Khan carrying on business under the trade name Messrs. Abdul Karim Khan, Joynagar, Mitraganj, 24-Parganas (a); PG/1340A, 1-10-51 (b); (D) Soap, groceries and spices, (A) Groundnut oil, cocoanut oil, linseed oil, chillies, poppy seeds, cardamom, ani seeds, cumin seeds and ajwan (d); 5-12-64 (e).
- 113. Shri Ranjit Kumar Roy carrying on business under the trade name Ranjit Kumar Roy. (S) 14/1 Nilganj Road, Belgharia. 24-Parganas (for) Mitra Bagan Colony, Belgharia, 24-Parganas (a); PG/2742A, 7-9-62 (b); 9-12-64 (e).
- 114. (S) Shri Mahesh Kumar Apajee Desai represented by his mother and natural guardian Sm. Samjuben Apajee Desai carrying on business under the trade name Hansdev Works Chemical (for) Hunsdev Chemical Works, 40 Dum Dum Road. Ghughudanga, 24-Parganas (a); PG/1651A, 18-3-42 (b); 9-12-64 (e).
- 115. Shri B. D. Gupta carrying on business under the trade name B. D. Gupta, 14/2 Old Chinabazar Street, Calcutta (a); RB/326A, 18-12-46 (b); (A) Hydrochloric acid, caustic soda, soda ash, copper sulphate, chrome alum, sodium silicate, potassium dichromate, hydrogen peroxide, methyl violet, ferric chloride and seedlac (d); 11-12-64 (e).
- 116. Messrs. Sambhu Charan Coondoo and Madan Mohan Coondoo carrying on business under the trade name S. C. Coondoo Brothers, 28/16 Old Chinabazar Street, Calcutta (a); RB/1458A, 25-3-64 (b); (A) Glassware, ornamented wooden tables and boxes, book shelves, shaving set, writing pad, jewellery box, caskets, photo album, fancy calendars and sandal-wood articles (d); 12-12-64 (e).
- 117. Shri Omprakash Goyle carrying on business under the trade name Ashoke Trading Co., P-7 Mission Row Extension, Calcutta (a); RB/196A. 29-7-55 (b); (A) Self adhesive tapes, goggles and trichlorethylene (d); 12-12-64 (e).
- 118. Messrs. Ramniwas Modi and Keshardeo Modi carrying on business under the trade name Narriman Trading Corporation, P-36 India Exchange Place, Calcutta (a): RB/1116A, 2-5-60 (b): (A) Waste paper, miscellaneous metal scrap, copper wire, empty tins and drums, mixed scrap, brass lamp holders, devcon plastic steel and hardener, phosphorous bronze impeller, c. i. scrap, m. s. scrap, ropes, hoop iron and cuttings, gunny bags, sewing machines, seam welding machine (d): 15-12-64 (e).
- 119. Messrs. Rajsekhar Roy and Kanailal Chakraborty carrying on business under the trade name Little Type Foundry. 7 Ezra Street, Calcutta (a); RB/1347A. 3-10-62 (b); (A) Printing machines and parts, cutting machines and parts, perforating machines, stitching wires (d); 16-12-64 (e).

- 120. Shri Ram Nivas Dhirasaria carrya business under the trade name Electrical Aca Co., 10/1 E(P) Lallbazar Street, Mercantile Bai Calcutta (a); RB/1484A, 144-8-64 (b); (A) (I materials. Provided that all goods for exemption from payment of sales tax is claim intended for use in the actual process of claim of the goods named below: Clamps, earthur and electrodes, aluminium conductors, stranded and conductor accessories (c); 16-12-64 (c).
- 121. Shri Burjor Durabji Randelia carryi business under the trade name Messrs. The C Essence and Gas Supply Co., 2 Ezra Street, C (a); RB/710A, 17-10-41 (b); (A) (1) Raw material machinery, spare parts and accessoring consumable stores. Provided that all goods which exemption from payment of sales us claimed are intended for use in the actual procuration of the goods named below: (i) water machines, (ii) Cable pressure testing set 17-12-64 (e).
- 122. Shri Sikanderlal Kapoor (Proprietor) caron business under the trade name Messrs. Sikalall & Brothers, 57 Clive Street, Calcuta RJ/2609A. 14-10-55 (b); (D) Cycle and accessories, paper, steel scrap, g. 1. and black carbide (d); 14-12-64 (e).
- 123. Shri Gokal Chand Dhona, Shri Sata Dhona and Shri Ramlal Dhona (Partners) car on business under the trade name Messs Ra Ram Sarup. 70 Cotton Street, Calcutta. (A) Addit place of business at 132 Cotton Street, Calcutta (S) RJ/261B (for) RJ/3022A (b); 12-12-64 (e).
- 124. Shri Saligram Dua and Shri Laxman Dua (Partners) carrying on business under the taname Messrs. Saligram & Sons. 7 Sambhu Mu Lane. Calcutta (a); RJ/2974A. 20-1-61 (b): Machinery parts of chake, toys, paper bags (the readymade garments. (D) Hostery goods, paraluminium utensils (d); 16-12-64 (e).
- 125. Shri S. Banerjee carrying on business un the trade name Messrs. Central Engineering & Supply, 36 College Row, Calcutta (a): SL 259 11-9-53 (b); (A) (1) Raw materials, (2) Machinery, spare parts and accessories, (3) ( sumable stores, e.g., emery powder, emery sicks compound, emery cloth and paper, sand paper, oils, grease, turpentine, cleaning cloth, coke and o Provided that all goods for which exemption is payment of sales tax is claimed are intended for in the actual process of manufacture of the go named below: Screw augur, augur, irwin, can rosec cobra, screw driver, hatchet, spoon, diams bits, twist gimlets, bevel, firmer, firmer gauge, par turning, paring gauge, nortice and cold char pneumatic chisels, socket chisels, half round round, cross cut, caulking tools, plans iron and to centre punch, saw sets, screw drivers, hammers, be ings, scrappers, flat scrappers, paints, flatters, said carpentry, masonary and tinmens tools and ments, basula, axe, agricultural tools and implement garden scissors, bill hook, daws, seprong, hots. but lies, forks, jute mill and jute cutting knives. knife, rubber tapping knife, cook knife, buth knife, pruning saws spades (c); (D) Hardware neering tools asbestos and porcelain goods, said fittings, electricals paints, oils, varnishes, said

goods, ferrous and non-ferrous metals. pods, glass sheets, ropes, timber, tubewell pods, glass sheets, ropes, timber, tubewell pods, grants, (A) M. s. bars, rods, tees, angles, pripes and fistings, w. i. and g. i. pipes as, grills and gates, w. i. and c. i. wire ags, grills and gates, w. i. and c. i. wire to fencing, wire nettings, barbed wire, bindexpanded metal, h. s. and carbon steel rods, ars, mortor pans, ars, buckets, hook bolts, g. 1.
"hooks, bolts and nuts, powrahs, forks, ars. jumpers. hammers, white metal, cane dum stone and stick, emery paste and comsoldering wire, soldering paste, tool wrenches welding accessories and rods. nvets. washers, roofing bolts, doors fittings, pick-axe, split pin, earth augur, fibre nting sheets, press phane paper, perforated bonte rods, ball bearings, taps and dies, paper, reamers, gauges, micrometers. files, hacksaw frames and blades, drills and scales, crucibles, tapes, grinding wheels, oth and papers, sand papers, cuttings, beltt-fasteners, dog chucks, fibre tube, levels. lead wools, pit band circular and hand chets, steel bleeves, plummer blocks, tube s, pliers, punches, balances and weights. compass, planes, scrappers, squares, chisels, river, nail pullers, hatchet, mallet, railway and copper, hydraulic wire brush, brass orges, blowers, smith bellows, locks, iron ase hardening compound, sanderkraft paper. tools, hearth set. plumber tools, trowels, tools, soldering iron, blow lamp lantern. tools, soldering iron, scissors, glass cutters, diamond tools, ok, lawn mowers, sleeves, strand wire, stay bolt, wire stainers, fencing corners, nails l pins, coir fibre, tube rod, staples and dog ulley and pulley blocks, chains, crab inch, nail cutting, machine, electric drill and motors, pumps, meters, generators, transfor-1 clad switches, plugs, holders, cables, armafield wires, conduit pipes and fittings, flexible heater, bars, rawl plug. tric solders, iron, heater, bars, rawl plug, s. boards, blocks, casing capping and use and joint box, leatheroid, empire tape. oils, varnish, coal tars, tents, tarpaulins, asal, cotton and jute ropes and twines, steel hemp rope and twine, coil winder, stencil ink, brasso, polish grease, electric meggar, n key and screws, sanitary fittings rubber bber wings, washers, tubes and pipes, rubber was hose pipes, gloves, hose pipe fittings, ropes, compressed jointings, milling cutters, fan and exhaust fans, slide rules, copper, d zinc and tin blocks, rods, sheets, wires. nd aluminium sheets, rivets, leather sheets loves, timber, tubewell spare parts, w. i. and slings, wire mesh (d); 27-11-64 (e).

Messrs. Raj Dulari Arora carrying on busier the trade name Messrs. D. P. Electronics. Chittaranjan Avenue. Calcutta (for) 6/3 kreet, Calcutta (a); SL/4053A, 25-9-63 (b); to phone, units and parts, record changers, and parts, tape recorders, tapes and parts. ranges, electric irons and parts, gyesers, hot loves, water heater, massager, amplifier and refrigerator and air conditioners (d); 27-11-64

(5) Shri Srikumar Kumar (Proprietor) carry-usiness under the trade name Mesers. Kamala

Bhander (for) Messrs. Kamala Bhander, 61/C Wellington Street, Calcutta (a); SL/3107A, 7-6-57 (b); (A) Butter, groundnut oil and til oil (d); 28-11-64 (e).

- 128. Messrs. Magneto Equipment (Private) Ltd., 158/C Dharamtolla Street. Calcutta (a); SL/3995A. 25-2-60 (b); (D) Electrical goods, iron angles, copper rods, varnishes, iron nails and bolts after the words Raw materials, (A) Kerosene oil, resin oil, gas for welding, cotton waste, after the word consumable store, (A) Power control board, piller boxes, basbarchamber after the word switch boards (c); (D) Electrical goods, (A) Conduit pipes, starters and its control gears, switches, fans, insulated cable, switch gears, insulating materials (d); 28-11-64 (e).
- 129 Shrı Omprakash Kakkar carrying on business under the trade name Messrs. K. B. & Co., 209 Bipin Beharı Ganguly Street, Calcutta (a); SL/3862A. 19-8-54 (b); (A) Radio and transistor, radios after the words "machine clearing oil" (c); (A) Radios and accessories and parts thereof and wet battery (d); 28-11-64 (e).
- 130. (S) Messrs. Gopikishore Banerjee, Sunit Kumar Banerjee and Katyayani Devi carrying on business under the trade name Messrs. Krishan Cycle Stores (Gramo-radio stores) (for) Shri Subal Kumar Bandyopadhyay carrying on business under the trade name Messrs. Krishan Cycle Stores (Gramo-Radio Stores), (S) 165 Bipin Behari Street, Calcutta (for) 165 Bowbazar Street, Calcutta (a); SL/2641A, 3-2-54 (b); 30-11-64 (e).
- 131. Shri S. Banerjee carrying on business under the trade name Messrs. Central Engineering Stores Supply, 36 College Row, Calcutta (a); SL/2598A. 11-9-53 (b); (A) Bakelite sheet (d); 1-12-64 (e).
- 132. (S) Shri Gopal Prosad Dutta (Proprietor) carrying on business under the trade name Messrs. Radhika Prosad Dutta & Co. (for) Radhika Prasad Dutta & Co., 167/4 Dharamtolla Street. Calcutta (a); SL/1757A, 4-8-45 (b); 2-12-64 (e).
- 133. Shri Radha Ballav Saha (Proprietor) carrying on business under the trade name Radha Ballav Saha, Guptipara, Hooghly (a); SP/1628A. 26-11-63 (b); (A) Groundnut oil. castor oil. pans and buckets (d); 4-12-64 (e).
- 134. Messrs. S. K. Mukherjee and C. C. Kundu (Partners) carrying on business under the trade name Sredhar Oil Mill, Sheoraphully, Hooghly (a): SP/185A, 1-10-41 (b): (A) Groundnut oil (d): 8-12-64 (e).
- 135. Messrs. Gobinda Gopal Sadhukhan, Tarapada Sadhukhan, Nandalal Sadhukhan and Dhanjoy Sadhukhan (Partners) carrying on business under the trade name Kedarnath Panchkari, Sadhukhan, Singur, Hooghly (a); SP/19B, 2-10-41 (b); (A) Groundnut (d); 14-12-64 (e).
- 136. Messrs. Bankim Chandra Nandy, Bibhabati Laha, Lachmi Devi and Sabitri Devi (Partners) carrying on business under the trade name Bankim Chandra Nandy, Maidapatty, Luxmigunj, Chandernagore, Hooghly (a); SP/1532A, 12-11-62 (b); (A) Groundnut oil (d); 16-12-64 (e).
- 137. (S) Sarbasri Narain Vassaimal Lekhraj. Purushottamdas Gangaram Assomol, Chetan Gangaram Assomol, Bhagwan Naraindas Lekhraj, Rajan

Naraindas Lekhraj and Ashok Naraindas Lekhraj (Partners) carrying on business under the trade name Messrs. Kala Niketan (for) Mr. N. V. Lekhraj, Mrs. Kamala Chandumal and Mrs. Sushila Mithumal (Partners) carrying on business under the trade name Messrs. Kala Niketan, A-44-45 New Market, Calcutta (a); TL/1825A, 7-2-53 (b); 11-12-64 (e).

138. Shri Kishorilal Agarwala and Shri Prohlad Roy Agarwala (Partners) carrying on business under the trade name Messrs. Keshorilal Prohladrai, 9/1 Beleghata Road, Calcutta (a); TL/1513A, 5-4-51 (b); (A) Cocoanut oil (d); 11-12-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

#### S. K. BOSE. Commissioner.

No. 406 C. T.—24th December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificates.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.
  - (e) Date of cancellation.
- 1. Shri Hrishikesh Paul carrying on business under the trade name Messrs. L. M. Paul & Co., 11/1 Ekbalpur Road, Calcutta (a); AL/530A, 5-1-55 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., gold and silver, bullion, precious stone. base metals, nitric acid and imitation stones. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold and silver ornaments and articles of all varieties (c); Gold and silver ornaments and bar, pearls, precious and imitation stones (d): 11-12-64 (e).
- 2. Sarbasri R. M. Sinha and A. M. Sinha carrying on business under the trade name Messrs. Sree Gopal Iron Works, 38A Kalighat Road, Calcutta (a); AL/440A, 30-10-44 (b); Pig iron, serapiron, coal, lubricating oil, wood mild steel, rods, plates, angles etc., machinery parts, tools, belting, electrical goods, brass, zinc, lead, tin, chemicals for galvanising, hardware, oxygen gas and carbide (d); 11-12-64 (e).
- 3. Messrs. Madan Mohan Haran Chandra Podder & Brothers, 32C Kalighat Road, Calcutta (a); AL/870A, 2-7-49 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Con-

sumable stores. Provided that all goods to exemption from payment of sales tax is class intended for use in the actual process of man of the goods named below: (i) Door, we furniture (c); Timber, screw, hinges, nall papers (d); 16-12-64 (e).

- 4. Messrs. Shyamapada Dutta and I Dutta carrying on business under the trad Shyamapada Dutta Dwijapada Dutta, Ha P. O. Khoirasole, Burdwan (a); AS/1494A, (b); Millmade and handloom cloth, hosiery, made garments and umbrella (d); 9-12-64 (e)
- 5. Shri Satish Chandra Lahiri carrying oness under the trade name S. C. Lahiri & Cross Street, Calcutta (a); AT/776A, 28.94 Hosiery goods (d); 11-12-64 (e).
- 6. Shri Indra Chandra Mal (Proprietor) on business under the trade name Messra. Chandra Mal, Rashtala, Bishnupur, Banku BK/451A, 28-7-60 (b); (1) Raw materials, (2) machinery, spare parts, accessories, (3) Constores. Provided that all goods for which express of payment of sales tax is claimed are 11 for use in the actual process of manufacture goods named below: All sorts of german brass and bell metal utensils (c); 8-12-64 (c).
- 7. Shri Tarapada Kundu (Proprietor) carry business under the trade name Messrs. T P. & Sons, Musthali, Katwa, Burdwan (a); BN 22-7-58 (b); Tasar, cloth (d); 16-12-64 (c)
- 8. Messrs. Manphul Singh Shrikrishan, 3 Chand Dutta Street, Calcutta (a); CL/2962A, (b); Iron and steel, hardware, machinery (d), 2 (e).
- 9. Stylish, E93 College Street, Calcut CL/2723A, 18-5-56 (b); (1) Raw materials, (2) machinery, spare parts and accessories, (3) sumable stores, viz., yardage cloth. Provided 1 goods for which are exemption from pays sales tax is claimed are intended for use in the process manufacture of the goods named belo Suits, shirt, punjabis, (ii) Ladies garments (c); 3 (e).
- 10. The Bombay Music Mart, 11 Lower (Road, Calcutta (a); CL/688A. 26-9-41 (b); gramophone, harmonium and other musical ments, carrom board and other instrument indoor games and other instruments, spare paraccessories for harmonium, radio and grams such as records, needles, etc., as and when (by the purchasing dealer when required for (d); 30-11-64 (e).
- 11. Ramnath Nanda & Sons. 85 Netaji Road, Calcutta (a); CR/2890A. 20-5-59 (b): ware, tools, mill stores (d); 5-12-64 (e).
- 12. Shri Manikchand Goenka, Mahabir Goenka and Murlidhar Goenka (Partners) c on business under the trade name Messrs. Prosad Murlidhar, 2 Raja Woodmunt Street, (a); CR/1527A, 29-12-48 (b); Metal, metal sticklac, shellac, seedlac, borax, methyl, ca hardware, machine, machine parts and gung (d); 15-12-64 (e).

Means. Pure Mudidihs Colliery Co. (Private) 35 Canning Street, Calcutta (a); CR/2699A, (b): 14-12-64 (c).

Kanatic Agencies Ltd., 73 Netaji Subhas Calcutta (a): CR/671A, 25-9-41 (b); Sandal al, rextiles (d): 15-12-64 (e).

Messrs. Himalayan Properties Ltd., Kalim(a): DJ/414A, 29-4-49 (b): Timber, hardware,
ag materials, paints. varnish, enamel, cotton,
agestry, cane, newar, glass sheets, boards, oil
(i) Any other raw materials, (2) Plant,
aery, spare parts, accessories and consumable
Certified by the purchasing dealer to be
af for use in any process in the manufacture of
age for sale (c): Hardware, electrical goods,
ag materials, furniture, paints, varnish, enamel,
ment, coal-tar, expanded metal, brushes, disturpentine and other oils, phenyle, soaps,
cor matting, strings, coir fire, newar, cotton,
mplements, machinery, card board, oil cloth,
heets, picture frame, timber, finishing materials,
y fittings, tiles and marbles (d); 12-12-64 (e).

Messrs. O. K. Weighers (India) Ltd., 15/16
Sudan Paul Chowdhury Lane, Howrah (a);
1492A, 8-6-52 (b); Iron, steel, lime stone, scrap
coal coke, gun metal, copper, brass, zinc and
lay other raw materials, (2) Plant, machinery,
t parts accessories, (3) Consumable stores.
Ided by the purchasing dealer to be required for
in any process in the manufacture of weighing
lane, weigh bridge scale and other machineries
14-12-64 (e).

Non Mansukh Das Goyal carrying on busiunder the trade name Messrs. Lekha Cable pany, 137 Salkia School Road, Howrah (a): 2013A, 25-4-59 (b): (1) Raw materials, (2) Plant, herry, spare parts and accessories, (3) Consible stores, e.g., coal. Provided that all goods which exemption from payment of sales tax is and are intended for use in the actual process of tracture of the goods named below: (i) Electric (c): Electric wire (d); 17-12-64 (e).

Messrs. L. N. Sukla & Sons, Howrah Station . Howrah (a); HW/1174A, 21-7-50 (b); Spices belauts (d); 17-12-64 (e).

Messrs. Harichand, Premnath, Monoharlal Surendra Mohan carrying on business under the name Agarwal Hardware Trading Co., 48 Nalini Road, Calcutta (a): JK/3206A, 5-9-62 (b); Wire bolts, nuts, blue tacks, door tracks, washers. 5, panel pins, hand saws, hacksaw blades, steel 1 i. wire, rivets and expanded metal, wire netted h. b. wire (d); 14-12-64 (e).

Shri Pannalal Saraogi (Proprietor) carrying trades under the trade name Messrs. Pannalal 19. 56 Sir Hariram Goenka Street, Calcutta (a): 18-3-60 (b); Gold bullion, jute goods and 1(d); 14-12-64 (e).

Probhat Kumar Sarkar and Sudhamoy Biswas ag on business under the trade name Messrs. Brick Manufacturing & Supplying Agency. Passey, Nadia (a); KR/2029A, 17-7-62 (b); Provided that all goods for which exemption payment of sales tax is claimed are intended as in the actual process of manufacture of the samed below: Bricks (c); 4-12-64 (e).

- 22. Messrs. Calcutta Womens' Canteen, Writers Buildings, Calcutta. (1) Hastings Street, New Secretariat Buildings, Calcutta, (2) Ashutosh College, 5 Russa Road. Calcutta, (3) State Transport Workshop, Belghoria (a): LR/240B. 11-5-55 (b); (1) Raw materials, (2) Plant. machinery, spare parts and accessories, viz.. oil. coal, fuel. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cooked food, (ii) Sweetmeats and (iii) Tea (c); 10-12-64 (e).
- 23. Messrs. Mathuram Beniram Ltd., 47 Upper Chitpur Road. Calcutta (a); MK/713A, 24-9-41 (b); Zarda, chewing tobacco and betelnuts, scents, scented water and oil phials and corks, oil papers and tin boxes and general merchandise as and when required (d); 14-12-64 (e).
- 24. Shri Benoy Kumar Choudhury carrying on business under the trade name Benoy Kumar Chowdhury, P. O. Silda, Dist. Midnapore (a); MN/1551A, 21-7-61 (b); Oil cake, mustard oil, kerosene oil, pulses and cereals, salt, atta, flour, poppy seeds, chillies, blue and vermillion, groundnut oil, cocoanut oil and tea (d); 4-12-64 (e).
- 25. Shri Pritom Singh (Proprietor) carrying on business under the trade name Messrs. New India Supply Co., 157 Netaji Subhas Road, Calcutta (a); MR/2744A, 11-6-64 (b); Scrap and powder of zinc, gunmetal, brass, german silver, aluminium bell metal, lead and tin solder (d); 16-12-64 (e).
- 26. Messrs. Makhan Chandra Sarkar and Bhupesh Chandra Nag carrying on business under the trade name Drug House, 228 Harrison Road, Calcutta (a); MR/1582A, 23-12-48 (b); Toilet goods, food, rubber instrument (d); 17-12-64 (e).
- 27. Shri H. L. Dey, 292 Diamond Harbour Road, Calcutta-34 (a), PG/1692A, 30-7-54 (b); Coal, pugmills, chimneys, tubewell materials, wooden formas and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories, (3) Consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of bricks for sale (c); Brick and brick bats (d); 4-12-64 (e).
- 28. Messrs. Vijay Kumar Bansal and Sheila Bansal carrying on business under the trade name Crystal Corporation, 2 Brabourne Road, Calcutta-1 (a); RB/1288A, 28-2-62 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Enamelled iron bath tubs and cisterns (c); sanitary fittings, cistern c. i. bath tubs (d); 17-12-64 (e).
- 29. Messrs. Power Battery & Plate Manufacturing Co. (Private) Ltd.. 12 Ganesh Chandra Avenue, Calcutta (a); SL/2359A, 23-2-48 (b); Battery spares, motor car accessories (d); Lead, spare parts and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building and plumbing materials or fixtures required for construction, fitting out or repair of any building truction fitting out or repair of any building Certified by the purchasing dealer to be required for use in any process in the manufacture of "storage batteries" (c); 1-12-64 (e).

- 30. Messrs. B. Patnaik & Co. (Private) Ltd., 33 Chittaranjan Avenue, Calcutta (a); SL/2506A, 17-11-50 (b); Waste cotton and yarn, mill stores, electrical goods, stationery, medicines, motor parts and accessories and general merchandise as and when required, lubricating oil, grease, cloth, hessian cloth and twine (d); 2-12-64 (e).
- 31. Shri Pulin Behari Boral carrying on business under the trade name Messrs. Dutta Traders, 2A Uria Para Lane, Calcutta (a); TL/2854A, 15-3-60 (b); Paper board and rexin (d); 12-12-64 (e).
- 32. Shri Syed Maha Alum Meerza (Proprietor) carrying on business under the trade name Messrs. Civil Supply Canteen, No. 2 (Muslim), 11A Free School Street, Calcutta (a); TL/1704A, 29-3-52 (b); Consumable stores, viz., nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea (c); 14-12-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A-Other raw materials.

B-Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 408 C. T.—24th December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation or distribution of electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resale.
- 1. Shri Kamala Kanta Sadhu, Rabindra Nath Sadhu, Nanda Dulal Sadhu, Ranjit Kumar Sadhu, Shyambilash Sadhu, Ajit Kumar Sadhu and Dhanjit Kumar Sadhu carrying on business under the trade name Messrs. Rabindra Nath Sadhu & Brso., P. O. Raniganj, Dist. Burdwan (a); 778A(AS) (Central), 9-12-64 (b); Rice, pulses, gram, oil cake (c).
- 2. Shri Ram Kinkar De (Proprietor) carrying on business under the trade name Mesars. Ram Kinkar De. Vill. Belsulia. P. O. Joypur, Bankura (a); 205A(EK) (Central), 9-12-64 (b).

- 3. Lakshmisagar Co-opeartive Base Society, P. O. and Vill. Lakshmisagar, Dat. M. (a); 206A(BK) (Central), 9-12-64 (b); Bell scraps, brass scraps, copper ingot, zinc and ingot, german silver utensils (c).
- 4. Messrs. Sampatrai Bhutoria and Sampatrai Bhutoria (Partners) carrying on a under the trade name Messrs. Sampatrai
- 5. Messrs. Bhabani Prosad Chakrobory (Partners) Carrying on ness under the trade name Messrs. The Una 228A(BN) (Central), 15-12-64 (b), M. s. angles, and channels, m. s. sheets and pipe for the man ture of collapsible gate, window grill, gate gall (
- 6. N. M. Gulame Rasool, M. S Sulaman Sk. Mohd. Ali carrying on business under the language Messrs. Mothi Traders. 19 Colootola L Calcutta (a); 1552A(CL) (Central). 28-11-64 Buckles. lock clips, button and rivet all for sun (c).
- 7. Sarbasri Fatehchand Dugar and Ratanlal I carrying on business under the trade name Calc Electric & Refrigerator Co., 10/3 Kashinath Mid Lane. Calcutta (a); 1554A(CL) (Central), 30-11 (b).
- 8. Shri Musafir Pandey carrying on busines un the trade name M. P. Electric Co.. 7 Parse Cha Street. Calcutta (a); 1555A(CL) (Central), 30-11 (b).
- 9. Sarbasri Chiranjilal Jhunjhunwala. Goui Sh kar Jhunjhunwala. Nandlal Jhunjhunwala and Sh Gopal Jhunjhunwala carrying on business under trade name Bansal Brothers (India). 55 Cam Street. 3rd floor. Room No. 67, Western Ban Calcutta (a); 1556A(CL) (Central), 30-11-64 (b).
- 10. Shri Puranchand Sharma carrying on busing under the trade name Sharma Brothers, 12B Lot Chitpur Road. Calcutta (a): 1558A(CL) (Cont. 9-12-64 (b).
- 11. Sarbasri C. P. R. Nair. K. S. S. Pillai a T. P. P. Nazir carrying on business under the mame Pilnar United Corporation, 3B Gangadhar Lane, Calcutta (a): 1559A(CL) (Central). 9-12-64
- 12. Messrs. Manubhai N. Jani. Muran E. Sharma, Suresh Chandra Sharma. Surajmal Ranasaria and Murarilal Ranasaria carrying on business and the trade name Indian Industrial Suppliers. 85 National Subhas Road, Calcutta (a): 1788A(CR) (Central 7-12-64 (b); Stainless steel (c).
- 13. Shri Ashique Hussain (Proprietor) carrying business under the trade name Calcutta Trading Caporation, 10 Jackson Lane, 2nd floor, Calcutta (1790A(CR) (Central), 9-12-64 (b).
- 14. Mesars. Chhotalal K. Ghelani, Mulchans. Ghelani, Jayantilal K. Ghelani and Provin Chank. Ghelani carrying on business under the trade and Jayant Tube Corporation, 4 Raja Woodmunt State (a): 1791A(CR) (Central), 11-12-64 (b).

Mulia Eshek Aki. Sadik Ali and Abdul anying on business under the trade name (anying Agency, 135 Canning Street, Calcutta (fadia) Agency, 135 Canning Street, 135 Cann

Bata Krishna Biswas (Proprietor) carryusness under the trade name B. K. Supply 85/83 Netaji Subhas Road, Calcutta (a); () (Central), 14-12-64 (b).

Ghosh and Gopal Sunil Chandra Mullick carrying on business under the Mother India Minerals, 2 Church Lane, (a); 891A(EL) (Central), 14-12-64 (b).

nmati Anjali Ghosh carrying on business trade name Electro Aid Distributing Co., ed Lane, Calcutta (a); 892A(EL) (Centari),

ess. Suresh Kumar, Debabrata Mukherjee, rata Mukherjee, litendra Shah and Miss Chatterjee carrying on business under the me V. K. R. Industries, 6 Mangoe Lane, (a); 893A(EL) (Central), 15-12-64 (b); Paints thinners and varnish (c).

musti Indira Hazra carrying on business ix trade name Messrs. Bengal Hardware Sanpur, Shibtala, Dassnagar, Howrah (a): V) (Central), 11-12-64 (b).

lessrs. Arjan Singh and Jagadish Singh carrybusiness under the trade name Batra Pen 8 Bhairab Dutta Lane, Salkia, Howrah (a); V) (Central), 14-12-64 (b); Raw materials in declared goods for the manufacture of pens and parts thereof (d).

lessrs. Chiranjilal Sonthalia, Satyadeo Sonhswanath Sonthalia and Narain Prosad Sonarrying on business under the trade name Industries. 4 Jagmohan Mullick Lane, (a); 1129A(JK) (Central), 12-12-64 (b).

im Jagmohan Jihunjhunwala, Shri Govind hunjhunwala and Shrimati Gangadevi Jhuncarrying on business under the trade name Sbankar Metal Products, 90 Muktaram Babu Alcutta (a): 1242A(MK) (Central), 11-12-64 ss scrap (c).

ibri Lalit Kumar Monot and Shrimati Devi Chopra carrying on business under the messrs. Indro Auto Emporium, 42 Calcutta (a); 1243A(MK) anda Road, 12-12-64 (b); Automobile parts and

Shri Kedar Nath Agarwal carrying on business be trade name Messrs. Bharat Steel Trading Maktaram Babu Street, Calcutta (a): MK) (Central), 15-12-64 (b).

Shi Puraendu Kumar Basu carrying on busider the trade name Mesars. Riban & Company. Upper Chitpore Road, Calcutta-6 (a): MK) (Central), 17-12-64 (b).

the trade name Messes. Stone Co., 13 e Row. Calcutta (a); 1246A(MK) (Central), if (b); Stone chips (c).

- 23. Messrs. Guiram Burman and Radhashyam Burman currying on business under the trade name Burman Metal Stores, 105 Netaji Subhas Road. Calcutta (a); 1038A(MR) (Central), 17-12-64 (b).
- 29. Shri Bijoy Krishna Halder carrying on busi-ness under the trade name Messrs. Bijoy Krishna Halder, Main Road, Purulia (a); 323A(PR) (Central). 11-12-64 (b); Copper and brass utensils (c); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed. intended for use in the actual process of manufacture of goods named below for sale: Copper, brass, zinc and german silver utensils (d).
- 30. Shri Prem Nath Gupta carrying on business under the trade name S. Tosh & Co., 14/2 Old Chinabazar Street, Calcutta (a): 1175A(RB) (Central). 11-12-64 (b); Press buttons. nipples, safety razors. lipsticks and pencil cutters (c).

31. Messrs. N. K. Patkar & Co. (Private) Ltd., 25 Ganosh Chandra Avenue, Calcutta (a); 1668A(SL) (Central), 28-11-64 (b).

- 32. Shri Satya Narain Prasad Shaw carrying ca business under the trade name Mosers. Satya Naraia Prasad Shaw. 1 Beparitola Lane, Calcutta (a); 1669A(SL) (Central), 1-12-64 (b).
- 33. Shri Kanhaiya Lali Kejriwal carrying business under the trade name Messrs. K. M. Traders, 22 College Street. Calcutta (a): 1670A(SL) (Central). 2-12-64 (b).
- 34. Sarbasri Dipak Roy, Pranab Kumar Bagchi and Sm. Jharna Roy carrying on business under the trade name Messrs. Allied Industrial Eastern Corporation, P-45 Khairoo Lane, Calcutta (a); 1671A(SL) (Central), 2-12-64 (b); Fittings, pin battens, aluminium linings, tin plate, wire nails, batten cover, shooks (c).
- 35. Shri Sitaram Agarwal (Proprietor) carrying on business under the trade name Woodworth (India), 12/7 Dr. Sundari Mohan Avenue, Calcutta (a); 943A(TL) (Central), 17-12-64 (b).

S. K. BOSE, Commissioner.

No. 409 C. T.—24th December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act. 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:-

Notes -(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or procurse ing of goods for sale.
- (e) Goods for use in mining.

- (f) Goods for use in the generation, or distribution of electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/resale.
- (h) Date of amendment.
- 1. (S) Sarbasri Harish Chandra Chowdhury, Bhagwan Das Chowdhury, Ramananda Chowdhury and Birendra Kumar Chowdhury carrying on business under the trade name Messrs. Santlal Ramanand (for) Sarbasri Shamlal Chowdhury, Hazarilal Chowdhury, Kurj Lal Chowdhury, Ramjiban Chowdhury, Ganpatram Chowdhury, Ramanand Chowdhury and Birendra Kumar Chowdhury carrying on business under the trade nmae Messrs. Santlal Shanlal. 103 Diamond Harbour Road, Calcutta (a); 229A(AL) (Central), 26-3-60 (b); 17-12-64 (h).
- 2. Sarbasri Gangadin Chowdhury, Pravat Lal Chowdhury, Gajanand Chowdhury and Bhagirath Lal Chowdhury carrying on business under the trade name Messrs. Gurudayal Gangadin, 106 Diamond Harbour Road, Calcutta (a); 219A(AL) (Central). 6-2-50 (b); (A) Pea, pulses and broken parts of pulses (c); 17-12-64 (h).
- 3. (S) Messrs. Golok Behari Chattaraj. Bankim Behari Chattaraj and Sukumar Chattaraj carrying on business under the trade name Golokbehari Chattaraj, Bolpur, Dist. Birbhum (for) Messrs. Golokbehari Chattaraj and Bankimbehari Chattaraj carrying on business under the trade name Golokbehari Chattaraj, Bolpur, Dist. Birbhum (a): 768A(AS) (Central). 27-3-61 (b); 5-12-64 (h).
- 4. Messrs. Satyanarayan Goenka, Bhagwati Prosad Goenka, Balkrishna Goenka and Bejoy Kumar Goenka carrying on business under the trade name Bhagwati Prosad Goenka, Neamatpur, Dist. Burdwan (a); 584A(AS) (Central), 9-1-61 (b); (A) Gur (c): 8-12-64 (h).
- 5. (S) Shri Narayandas Rathi carrying on business under the trade name Gambhir Chand Rathi (for) Shri Himmatmal Rathi carrying on business under the trade name Gambhir Chand Rathi, 39 Armenian Street, Calcutta (a); 445A(AT) (Central). 1-7-57 (b); 12-12-64 (h).
- 6. Messrs. Nantamlal Amritlal Mehta, Indulal Nantamlal Mehta, Harshadrai Amritlal Mehta, Lalit Kumar Nantamlal Mehta, Chandrakant Nantamlal Mehta, Chunilal Vanmalidas Shah, Ratilal Kalyanji. Natwarlal Girdharilal and Mansukhlal Girdharilal crrying on business under the trade name Jain Mills & Electrical Corporation, 20 Amratolla Street. Calcutta (a); 1390A(AT) (Central), 27-7-64 (b); (A) Electrical goods and accessories (c); 14-12-64 (h).
- 7. Shri Benarasilal Jalan, Sitaram Jalan and Shri Nathumal Jalan (Partners) carrying on business under the trade name Messrs. Sitaram Rajkumar. Katandhar. Bishnupur, Bankura (a); 13B(BK) (Central), 31-8-59 (b); (A) Gunja seed and oil (c); 10-12-64 (h).
- 8. (S) Messrs. Narendra Nath Panja, Prafulla Kr. Panja, Jai Lal Panja, Bhairab Ch. Panja, Gopal Ch. Panja, Bhola Nath Nag, Tarak Nath Nag, Sambhu Nath Nag and Paresh Nath Nag (Partners) carrying on business under the trade name Messrs. Banwarilal Panja and Bhola Nath Nag (for) Messrs. Narendra

- Nath Panja, Prafulla Kr. Panja, Jai Lal Parab Ch. Panja, Gopal Ch. Panja, Tarak Nambhu Nath Nag and Paresh Nath Nag a carrying on business under the trade name Banwarilal Panja & Bhola Nath Nag, Bajan Burdwan (a); 52A(BN) (Central), 22-14
- 9. (S) Messrs. Md. Isa Mia and Matter & carrying on business under the trade name Biri Works (for) Messrs. Md. Isa Mia and Matter & Rashid carrying on business under the trade Maina Biri Works, Dhuliyan. Muradaba 9A(BR) (Central), 28-6-57 (b): 27-11-64 (h).
- 10. (S) Messrs. Subenoy Ghose. Samar I dar and Santosh Mazumdar (Partners) carry business under the trade name Santosh Ma (for) Shri Santosh Mazumdar carrying on the under the trade name Messrs. Santosh Mazumdar carrying on the under the trade name Messrs. Santosh Mazumdar carrying on the under the trade name Messrs. Santosh Mazumdar Calcuttate (Berhampore, Mursidabad, Calcuttate) (Central), 23-12-57 (b); 8-12-64 (h)
- 11. (S) Messrs. Tolaram Seraogi, Rupcham Ganpatrai Jain. Sampatrai Jain and Ashoke Jain carrying on business under the trade Tolaram Dalimchand (for) Messrs. Tolaram and Dalim Chand Seraogi carrying on business the trade name Tolaram Dalimchand, Nr. Narayan Road, Cooch Behar (a): 212A(CB) (C 26-5-58 (b); 14-12-64 (h).
- 12. Sarbasri Murlidhar Motiram, Motiram ram and Jagdish Motiram carrying on busines the trade name Messrs. Jagadish Bros. (\$ Canning Street, 1st floor, Room No. C/5. Ca (for) 71 Canning Street, Calcutta (a): (\$) 155 (Central) (for) 921A(AT) (Central) (b): 28-11
- 13. Sarbasri Anantram Modi, Deokmandar Balkrishna Modi and Ram Niranjan Modi on business under the trade name Messrs Industries, 55 Canning Street, Calcutta (a), 152 (Central), 29-8-64 (b); (A) (1) Raw mater Plant, machinery spare parts and accessors vided that all goods for which exemption payment of sales tax is claimed are intended in the actual process of manufacture of the named below: (i) Tarpaulins and waterprotes the same (d); 30-11-64 (h).
- 14. (S) Messrs. Jayanti Tea Distributu (Private) Ltd. (for) Jayantilal H. Shah car business under the trade name Jayanti Lal M. Co., 13 Pollock Street, Calcutta (a); 36 (Central), 1-7-57 (b); 5-12-64 (h).
- 15. Shri Jestendar Kumar Kapur carpi business under the trade name Messs. Jo Engineering Works, 2 Ram Lochan Mallid Calcutta (a); 1355A(CL) (Central), 12-6-63 (Iron and steel plates and structural material sheets and sheet coils, steel bars, steel strips, i steel pipes auto component spares (c); 5-12-6
- 16. Sarbasri Jagdish P. Seth. Kantilal K and Lilambar Mehta carrying on business at trade name Messrs. Sheth Commercial Co-canning Street, Calcutta (for) 10 Chownings Calcutta (a); (S) 1557A(CL) (Central) (for) 31 (Central) (b); 5-12-64 (h).

(5) Shri Salehbhir Md. Ali Barodawala carrybusiness under the trade name Messrs.
bis Supply Agency (for) Messrs. Salehbhai Md.
arodawala and Abbashhai Abdul Husain Beala carrying on business under the trade name
be Supply Agency. 71A Netaji Subhas Road,
be (a); 1413A(CR) (Central), 12-6-61 (b);
(b);

Messrs. Bholanath Agarwal and Rajindra carrying on business under the trade name schand Bholanath, 85 Netaji Subhas Road, putta (a): 659A(CR) (Central), 25-7-57 (b); (D) dware merchants, (A) Bolts, nuts, rivets, washers, hinges, screws, hacksaw blades and pulley is (c); 4-12-64 (h).

Bishansarup Shrinarayan Agarwal. Surajyan Srinarayan Agarwal. Chandratan Shrinara-Agarwal and Sushil Kumar Shrinarayan Agarwal ing on business under the trade name Ramid Shrinarayan, 1 Bonfield Lane, Calcutta (a); A(CR) (Central), 5-7-62 (b); (A) Die-castings 412-64 (h).

(S) Shri Sachin Sinha (Proprietor) carrying on the sunder the trade name Messrs. S. S. & Co. Messrs. Santosh Kumar Mukherjee, Sib Ch. terjee. Shambhu Nath Mukherjee. Kashinath erjee and Sachin Sinha carrying on business the trade name Messrs. S. S. & Co., 36 Strand. Calcutta (a); 1526A(CR) (Central), 9-7-62 (b); 4 (h).

Messrs. Zainuddin Mohammedally Hussain-Mulla, Sultan Ali Md. Hassani Mulla, Kurban mi and Bakir Hussain Mulla Sabbhay carrying sness under the trade name A. F. Hassan & 20 Notaji Subhas Road, Calcutta (a); 657A(CR) miral), 29-7-57 (b); (D) Hardware, (A) Oil cans, plang measuring instrument, lifting tackles, small therey and spare parts, melting pots, grinderings and parts, blocks, pulley, pipe fittings, polyber pipe and fittings, belt fastener, engineering ment, agricultural implements, soldering impless, rubber made goods (c); 7-12-64 (h).

L. (S) Shri Jayavant Kumar K. Shah carrying business under the trade name Messrs. Bengal id Industries (for) Messrs. Bengal United Industrial), 11-7-57 (b); 7-12-64 (h).

13. Abbas Khansaheb Gulam Hussainbhai and an Saheb Esmailji carrying on business under the le name Messrs. Gulam Hussain & Bros., 34 Mod Road. Calcutta (a): 530A(CR) (Central), 1-57 (b); (A) Iron bolts and nuts, borizental saw ame, oil expeller, water circulating pump, centripump, hand blower, polishing lathe. rubber ag (c): 8-12-64 (h).

l. Messrs. Mandoss Drugs (Private) Ltd., (S)
2 Strand Bank Road, Calcutta (for) 6 CommerBuildings, Calcutta, (D) Calcutta (1) (a); (S)
(A(CR) (Central) (for) 26B(LR) (Central) (b);

Shri Haripada Maity and Shri Gour Mohan andar carrying on business under the trade name se Supply Syndicate, 89 Netaji Subhas Road, sts (a); 1195A(CR) (Central), 12-6-59 (b); (D) se stores, (A) Marine stores: Copper ropes, laings, wire rope slings, rope clamps, thimbles,

shackles, pulley blocks, chain pulley blocks, rowlocks, boat hooks, turn buckles, straining screw, eyebolts, bottle screws, connecting link, flag clit, life jackst, lifebuoy (c); 9-12-64 (h).

26. (S) Shri Durga Charan Dey (Proprietor) carrying on business under the trade name Labey & Co. (for) Labey & Co., 91 Netaji Subhas Road, Calcutta (a): 1057A(CR) (Central), 16-5-58 (b): (D) Hardware, mill stores, tools, galvanised sheets, metal, rubber goods, hessian, electrical wares, electrical goods, pipe fittings steel (carbon high speed bright mild), rope, files, aluminium twine, springs, screws, weldings rod and galvanised sheets (c): 11-12-64 (h).

27. (S) Agarwal Pipe Co. (Private) Ltd. (for) Messrs. Beharilal Agarwala Baluram Agarwala and Ram Sarandas Agarwala carrying on business under the trade name Agarwal Pipe Co., 138 Canning Street. Calcutta (a); 790A(CR) (Central), 26-7-57 (b); 11-12-64 (h).

28. Associated Agencies & Co., P-11 New Howrah Bridge Approach Road. Calcutta (a): 1137A(CR) (Central), 22-1-59 (b): (A) Santobrite powder (c): 11-12-64 (h).

29. Messrs. Bibhuti Bhusan Mandal, Moni Mohan Mandal, Peary Charan Mandal and Biswanath Seal carrying on business under the trade name Messrs. R. B. Mundul & Co., 9 Clive Row. Calcutta (a): 887A(CR) (Central). 24-8-57 (b): (D) Hardware sundry and stationery. (A) Safety pins, acrews and cotter pins (c); (D) Nil. (A) Rivet machine, rivet alotting machine and glue (d); 11-12-64 (h).

30. (S) B B. Chatterjee & Co. (Private) Ltd. (for) Messrs. B. B. Chatterjee & Co., 22 Raja Woodmunt Street, Calcutta (a); 318A(CR) (Central), 27-6-57 (b); 12-12-64 (h).

31. (S) Shri Tapan Kumar Mukherjee and Sm. Usharani Devi carrying on business under the trade name Messrs. Swami & Co. (for) Kanailall Mukherjee (Proprietor) carrying on business under the trade name Messrs. Swami & Co., 40/1 Strand Road, Calcutta (a): 916A(CR) (Central), 5-9-57 (b): 14-12-64 (h).

32. Messrs. Bhadury Sen & Co. (Private) Ltd., 135 Canning Street. Calcutta (a): 1074A(CR) (Central). 2-7-58 (b); (A) Electric (c): 14-12-64 (h).

33. (S) Messrs. Madhusudan Agarwala, Gobind Prasad Agarwala and Nirmal Kumar Bhojnagarwalla carrying on business under the trade name M. S. Industries (for) Messrs. Madhusudan Agarwala, Madanlal Bhojnagarwalla and Gobind Prasad Agarwala carrying on business under the trade name M. S. Industries, P-10 New Howrah Bridge Approach Road, Calcutta (a): 1232A(CR) (Central), 18-9-59 (b): 15-12-64 (h).

34. Messrs. Husanally Mohamedally, Torabbhoy Milla Golamally, Saifuddinbhoy Husanally, Hasanibhoy Molla Golamally, Abbashoy Husanally, Abidbhoy Abdul Husani and Saifuddin Molla Golamally carrying on business under the trade name The Republic Engineering Co., 67B Netaji Subhas Road, Calcutta, (A) Calcutta (1) (a); (S) 101B(CR) (Central) (for) 224A(CR) (Central) (b); 15-12-44 (h).

- 35. (S) Mesers. Muralidhar Poddar and Jadulsi Kanodia carrying on business under the trade name Bengal Metal Industries (for) Mesers. Jivrajmal Baradia, Ratanlal Gupta, Ganapathram Agarwalia, Krishanlal Pahoja and Dharam Singh Arora carrying on business under the trade name Bengal Metal Industries. (S) 66 Stephen House, Calcutta (for) 157 Notaji Subhas Road, Calcutta (a); (S) 890A(EL) (Central) (for) 891A(MR) (Central) (b); 11-12-64 (h).
- 36. (S) Messrs. Kiron Chandra Chatterjee, Jnanendra Nath Bandhu and Narendra Nath Bandhu carrying on business under the trade name Continental Cycle Co. (for) Messrs. Continental Cycle Co., 27/9 Waterloo Street, Calcutta (a): 109A(EL) (Central), 28-6-57 (b); 12-12-64 (h).
- 37. (S) Messrs. Keshni Devi Sureka and Raj Kumar Sureka carrying on business under the trade mane Thakurdas Sureka (for) Messrs. Kishni Devi Sureka and Ratanlal Sureka carrying on business under the trade name Thakurdas Sureka, 172 J. N. Mukherjee Road, Salkia, Howrah, Calcutta (2) (a); 29(HW) (Central), 11-6-57 (b); 16-12-64 (h).
- 38. Messrs, Ghaneshyam Sukhani and Ramanand Soria carrying on business under the trade name S. S. Associated Company, 237 Panchanantala Road, Howrah (a); 733A(HW) (Central), 19-10-62 (b); (A) Raw materials, e.g., copper sheathing (d); 15-12-64 (h).
- 39. (S) Messrs. Purushottamdas Bhogilal Fadia, Santagouri Shantilal Shah, Rohit Kumar Purushottamdas Fadia, Narendra Kumar Yeshwantrai Fadia and Navin Chand Vadelal Parekh carrying on business under the trade name The Overseas Cotton Waste Fadia, Parmanand Zavir Chand Modi, Santagouri Shantilal Shah and Umedlal Keshavji Kothari carrying on business under the trade name The Overseas Cotton Waste Co., 4 Hazarimal Shah Road, Salkia. Howrah (a); 798A(HW) (Central), 2-7-63 (b); 16-12-64 (d).
- 40. Shri Ramjiwan Deora (Proprietor) carrying on business under the trade name United India Traders, 71 Burtolla Street, Calcutta (a); 1018A(JK) (Central), 8-2-53 (b); (A) Calling bell, electric wire and cable (c); 14-12-64 (h).
- 41. Shri Rabindra Nath Chowdhury (Proprietor) carrying on business under the trade name Messrs. Dutta Chowdhury & Co., 67/50 Strand Road, Calcutta (a); 269A(JK) (Central), 2-7-57 (b); (A) Lime stone (c); 17-12-64 (h).
- 42. Sarbasri Ash Kumar Gupta and Roshanlal Gupta carrying on business under the trade name Messrs. Roshanlal Gupta & Sons, 37 Netaji Subhas Road, Calcutta (a); 1534A(LR) (Central), 29-4-64 (b); (A) Pipes and pipe fittings (c); 7-12-64 (h).
- 43. Shri Monharlal Bhaichand Mehta carrying on business under the trade name Messrs. Deepak Industrial Corporation, 18 Netaji. Subhas Road, Calcutta (h); 1588A(LR) (Central), 21-9-64 (b); (A) Galvanized wire (c); 9-12-64 (h).
- 44. (5) Sarbusri Kashiram, Ramjilal and Radha Kishan Agarwalla (Partners) carrying on business smooth the trade name Messrs. The Krishna Bhandar (for) Sarbusri Kashiram and Ramjilal Agarwalla (Partners) turrying on business under the smale name

- Mesers. The Krishna Bhandar, Mohanbati, R. West Dinajpur (a); 48A(ML) (Central), 15-7-5
- 45. Shri Bhagwatiprasad Modi (Proprieta) ing on business under the trade name Mosm watiprasad Modi, Koreali, Maida (a): 1854 (Central), 26-8-60 (b); (A) Coccoanut oil (c); 14 (h).
- 46. (S) Shri Sampatlal Shaw and Sm. Kita (Partners) carrying on business under the trade Messrs. Hiralal Mahabir Prasad Metal Industres Shri Sampatlal Shaw and Shri Hiralal Shaw (Partners) on business under the trade name M Hiralal Mahabir Prasad Metal Industries. 2211 (West Road, Calcutta (a): 1204A(MK) (Call 1-8-64 (b); (A) Gunny bags (g): 15-12-64 (a).
- 47. Shri Mohaniali Arora (Proprietor) carrya business under the trade name Messrs Moos Products, 178/3 Ramesh Dutt Street, Calcuts 1208A(MK) (Central), 21-8-64 (b); (A) Arm pipe, nibs, rubber tube, feeders, liver, patt, cap refills for the purpose of manufacture of fou pens and ball point pens (d); 15-12-64 (h).
- 48. Mesars. Jhargram Co-operative Indu Society Ltd., P. O. Jhargram, Dipt. Midnapore 311A(MN) (Central), 31-5-63 (b); (A) Beteleut 10-12-64 (h).
- 49. Shri Brijlal Kothari (Proprietor) carrysg business under the trade name Messrs. Kothari P Mart. 35 Jamunalal Bazaz Street. Calcuta 1004A(MR) (Central), 7-2-64 (b); (A) Paper b (c); 12-12-64 (h).
- 50. (S) Messrs: Lalit Mohan Majhi and & Kumar Chakraborty carrying on business under trade name Lalit Mohan Majhi & Co. (for) Me Lalit Mohan Majhi, Santi Kumar Chakraborty. Ne Chand Mullick and Tara Kinkar Ghosh carrying business under the trade name Lalit Mohan Majh Co., 157 Netaji Subhas Road, Calcutta (a); 426A(1) (Central), 12-7-57 (b); 14-12-64 (h).
- 51. (S) Mesers. L. P. Jalan, S. L. Jalan, B. Jalan, J. M. Jalan, S. K. Jalan, P. K. Jalan, Benede Kumar Jalan carrying on business under trade name East India Wire Industries (for) Met L. P. Jalan, S. L. Jalan, B. K. Jalan, J. M. Jalan, S. K. Jalan, P. K. Jalan, B. K. Jalan, J. M. Jalan, B. K. Jalan, J. M. Jalan, J. M. Jalan, P. K. Jalan and Bharat Barrel & India. Co. (Private) Ltd. carrying on business the trade name East India Wire Industries. Mahatma Gandhi Road, Calcutta (a): 951A(M) (Central), 13-9-62 (b); 15-12-64 (h).
- 52. Shri Shamsundar Khettry (Proprietor) carry on business under the trade name Messr. R. Mohoniall, (S) 166 Mahatma Gandhi Road. Calci (for) 53/54 Pandit Purusottam Roy Street. Calci (a); (S) 1039A(MR) (Central) (for) 11A(AT) (Casti (b); 17-12-64 (h).
- 53. (S) Shri Mahesh Kumar Apajee Desa sented by his mother and natural guardian Sm. Si juben Apajee Desai carrying on business under trade name Hansdev Chemical Works (for) Russi Chemical Works, 40 Dum Dum Road, Calcutto (a): 165A(PG) (Control), 6-3-57 (b); 9-12-64 (b).

kri Raichand Surana (Proprietor) carrying mame Calcutta Stores under the trade name Calcutta Stores (Centre, 37 Canning Street, Calcutta (a); (b) (Central), 7-9-62 (b); (A) Copperwire (c); (h).

hi Om Prakash Goyle carrying on business trade name Ashoke Trading Company, P-7 Row Extension. Calcutta (a); 449A(RB) 20-7-57 (b); (A) Self adhesive tape, gloves, trichlorethylene (c); 12-12-64 (h).

hn Ram Nivas Dhirasaria carrying on busier the trade name Electrical Accessories Co., [P] Lallbazar Street, Mercantile Buildings, (a); 1154A(RB) (Central), 14-8-64 (b); (A) aterials, viz., aluminium extruded sections for use in the manufacture of conductor es (d); 16-12-64 (h).

 Messrs. Hardayal, Pratapchand, Jagdish swar Dayal and Parkash Chand carrying on under the trade name Vesta Time Company sta Time Company, 16A Radhabazar Street.
 (a): 134A(RB) (Central), 1-7-57 (b): 17-12-64

i) Shri Chhaganlal Kejriwal (Proprietor) on business under the trade name Messrs. il Chhaganlal (for) Messrs. Mirzamull lal. 30/31 Kalalkar Street. Calcutta (a): (Central), 19-7-57 (b); (A) Catachue (c): (h).

hri Gokalchand Dhona, Shri Satnarain ind Shri Ramlal Dhona (Partners) carrying less under the trade name Messrs. Ramlal arup, 70 Cotton Street, Calcutta, (A) 132 Street, Calcutta (a); (S) 72B(RJ) (Central) LA(RJ) (Central), 5-7-62 (b); 12-12-64 (h).

an Raj Dulari Arora carrying on business the trade name D. P. Electronics, (S) 2/B ajan Avenue, Calcutta (for) 6/3 Madan Street, (a): 1457A(SL) (Central), 15-7-63 (b): (A) hone, units and parts, record changers, players ts, tape recorders, tapes and parts, cooking electric iron and parts, gyesers, hot plates, water heater, massager, amplifier and its frigerator and air conditioner (c): 27-11-64

hri Omprakash Kakkar carrying on business te trade name Messrs. K. B. & Co., 209 Bepin Ganguli Street, Calcutta (a); 1334A(SL). 2-7-57 (b); (A) Transistor radios and its and parts thereof and wet battery (c); (A) arts and accessories for manufacture of radios asistor radios after the words "velvet cloth" 11-64 (h).

Vrajial A. Sura, Rama Kirtikar Sura, Sumitra Ivaban Sura, Jasoda Ochhaval Sura, Puspa ial Sura, Tara Pranjivan Sura, Rashmi Surenra, Sudhir Gopaldas Sura, Mohonial Chunilal Surach Goardhandas Choksi and Indulal idas Desai carrying on business under the trade name Messrs. New Kem Insulations (Cal.), 4 Chandney Chowk Street, Calcutta (a); :1600A(SL) (Central), 19-6-64 (b); (A) Magnesia (c); 1-12-64 (h).

- 64. Messrs. Adcoo Limited, (S) Adcoonagar, Affi-saptagram, Hooghly (for) 29/3A Chetla Central Road, Calcutta-27 (a); (S) 300A(SP) (Central) (for) 28A(AL) (Central) (b); 8-12-64 (e).
- 65. Messrs. Gobinda Gopal Sadhukhan, Tarapada Sadhukhan, Nandalal Sadhukhan and Dhananjoy Sadhukhan (Partners) carrying on business under the trade name Kedarnath Panchkari Sadhukhan, Singur, Hooghly (a); 5B(SP) (Central), 20-8-57 (b); (A) Groundnut oil (c); 14-12-64 (h).
- 66. (S) Sarbasri N. V. Lekhraj, Purushottamdas Gangaram Assomol, Chetan Gangaram Assomol, Bhagwan Naraindas Lekhraj, Rajan Naraindas Lekhraj and Ashok Naraindas Lekhraj (Partners) carrying on business under the trade name Messrs. Kala Niketan (for) Mr. N. V. Lekhraj, Mrs. Kamala Chandumal and Mrs. Sushila Mithumal (Partners) carrying on business under the trade name Messrs. Kala Niketan, A-44-45 New Market, Calcutta (a): 217A(TL) (Central), 8-7-57 (b): 11-12-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicating the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE. Commissioner.

No. 410 C. T.—24th December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes:—(a) Serial number, name, address, chie\*
place of business and number of branches

- (b) Number and data of the registration cortificates.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of electricity or any other form of power.
- (g) Goods for use in the packing of good for sale/resale,
- (h) Date of cancellation.
- 1. Shri Satish Chandra Lahiri carrying on busi ness under the trade name S. C. Lahiri & Co. 88 Cross Street, Calcutta (a); 291A (AT) (Central) 27-6-57 (b); Hosiery goeds (c); 11-12-64 (h).

- 2. Shri Tarapada Kundu (Proprietor) carrying on business under the trade name Messrs. T. P. Kundu & Sons, Musthali, Katwa, Burdwan (a); 99A (BN) (Central), 16-7-58 (b); Tasar, cloth (c); 16-12-64 (h).
- 3. Ramnath Nanda & Sons of 65 Netaji Subhas Road, Calcutta (a); 1152A (CR) (Central), 11-3-59 (b); Pipe and pipe fittings, hardware tools, copper, wire, ropes (c); 5-12-64 (h).
- 4. Messrs. Manikchand Goenka, Mahabir Prosad Goenka and Murlidhar Goenka (Partners) carrying on business under the trade name Messrs. Mahabir Prosad Murlidhar of 2 Raja Woodmunt Street, Calcutta (a); 831A (CR) (Central), 3-8-57 (b); Metal, metalwares, Sticklac, shellac, seedlac, Metal, metalwares, Sticklac, shellac, seedlac, chemicals, betelnuts, spices, machine and its parts, lac products borase (c); 15-12-64 (h).
- 5. Messrs. Pure Mudidih Colliery Co. (Private) Ltd. of 135 Canning Street, Calcutta (a); 382A (CR) (Central), 2-7-57 (b); Coal and coke (c); 15-12-64 (h).
- 6. Messrs. Karnatic Agencies (Private) Ltd., Netaji Subhas Road, Calcutta (a); 854A (CR) (Central), 6-8-57 (b); Mysore Government Sandal wood oil, soaps, silks (c); 15-12-64 (h).
- 7. Mossrs. Hari Chand, Prem Nath, Monoharlal, Surendra Mohon (Partners) carrying on business under the trade name Agarwal Hardware Trading Company, 48 Nalini Sett Road, Calcutta (a); 993A (JK) (Central), 5-9-62 (b); Door tracks (c); 14-12-64 (h).
- 8. Mcssrs. Elite Remidies Co. (Private) Ltd., 41-D Baldeo Para Road, Calcutta 6 (a); 656A (MK) (Central), 12-12-58 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories,
  (3) Consumable stores except declared goods.
  Provided that goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Drugs for sale (d); 12-12-64 (h)
- 9. Messrs. Vijoy Kumar Bansal and Sheila Bansal carrying on business under the trade name Crystal Corporation, 3 Brabourne Road, Calcutta (a); 982A (RB) (Central), 18-4-62 (b); Raw materials, plant and machinery, consumable stores intended for use in manufacture of enamelled iron belt, tubs and eisterns (c); 17-12-64 (h).
- 10. Messrs. Power Battery & Plate Manufacturing Co., 12 Ganesh Chandra Avenue, Calcutta (a); 562A (SL) (Central), 21-8-57 (b); Battery spare parts, and motor car accessories (c); Lead, battery, spare parts and other raw materials and consumable stores and battery containing for manufacture of electrical storage batteries and parts and accessories for sale (d); 1-12-64 (h).
- 11. Messrs. B. Patnaik & Co. Ltd., 33 Chittaranjan Avenue, Calcutta (a); 306A (SL) (Central), 16-7-67 (b); (1) Cloth and yarn, mill stores, cotton waste, electrical goods, stationery, hessians, medicines, motor car spare parts and accessories and packing materials (c); 2-12-64 (h).
  - S. K. BOSE, Commissioner.

No. 407 C.T.—24th December 1964.—In Pursuant provisions of sub-rule (6) of the Rule 27A of the Bay Tax Rules, 1941, it is notefied for general information following declaration forms have been cancelled under (4) of Rule 27A of the Bengal Sales Tax Rules:—

Serial No. of the declaration Name, address and R c. forms which have been the dealer/undertake whom the dealer/undertake of the Bengel Sales Tax Rules, 1941.

whom the declarates were issued by the app Commercial Tax Office

- (1) A-176398 to A-176402. Mesars, Hariram and Bull Binwasingha Road ( CB /861A.
- (2) A-216119, A-216120, Mossrs. Mahabir Prand h. G. 194686, D-087468 to Street, Calcutta D-087471 CR/1527A.
- (8) B-059275 to B-059280 .. Messrs. Jagadush Chand Ba charjee, Siliguri, Darjesta JP/1715A.
- (4) B-526731 to B-526735, Mesars. S. P. Singh & Q. Netaji Subline Road, Cal. LR/252B.
- (5) A-094103 to A-094125 ... Messrs. Calcutta Canteen, Writers' Buck Calcutta. LR /240B.
- (6) A-178491 tc A-178495 .. Mesers. Umraonali Agan Balarampur, Dat Panla PR/372A.
- (7) A-033920 to A-033925 . . Meesrs. Tara Engineering 6A Roy Lant. Serial Hooghly. SP/1121A.
- (8) A-469650, E-012023 to Mesure. Bharat Electred I tries Ltd., 6A S. N He Road, Calcutts E-012025. TL/1031A

S. K. BOSE, Commission

No. 411 C.T.—24th December 1964. In pursuant to provisions of rule 11 of the Central Sales Tax (West h provisions of rule 11 of the Central Balos Tax (west in Rules, 1958, read with sub-rule (6) of Rule 27A of the f Sales Tax Rules, 1941, it is notified for general information the following declaration forms have been cancelled under rule (4) of the Rule 27A of the Bengal Sales Tax Rules

Serial No. of the declaration Name, address and R C forms which have been cancelled under Rule 27A
(4) of the Bengal Sales Tax
Rules, 1941.

the dealer/undertakes whom the declaration were issued by the appre Commercial Tax Office

Mosers. Kasliwal Tred 19 Amratolla Street, Ca (1) N-376290 to N-376295 ... 524A(AT) (Central).

Hariran (2) N/0-342000, N/0-453001 Means. to N/0-453005. Biswe Biswasingha Road, Behar. 288A(CB) (Central).

(3) N/0-022072 to N/0-022075 Measrs. Mahabir Pres dher, 2 Raje Street, Calcutte. 831A(CR) (Central)

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.

Name, address and R. C. No. of the |dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.

(4) N-193803 to N-193825 . . Meers. Meghraj Mangalchand, Bijanbari, Darjeeling. 243A(DJ) (Central).

(5) N-050277 to N-050300 . Messrs. Associated Expert and Import Syndicate, 3 Bentinek Street, Calcutta. 602A(RH) (Central).

.. Messrs. Bharat Electrical Indus-tries Ltd., 6A S. N. Banerjee Road, Calcutta. (6) N/0-398485 56A(TL) (Central).

S. K. BOSE, Commissioner.

No. 21000C.T. — 18th December 1964. — Shri Tarasankar Mitra, Administrative Officer of C.T. Directorate, has been allowed earned leave for twenty days from 7th December 1964 to 26th December 1964 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

No. 21475C.T. — 26th December 1964. — Shri Prasanta Kumar Ghosh, Commercial Tax Officer, Grade II, of Lyons Range charge has been allowed earned leave for eight days from 4th January 1965 to 11th January 1965 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

P. C. BARDHAN, Addl. Commissioner.

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THURSDAY, JANUARY 21,

[ SAKA 1896

PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

1965

### **GOVERNMENT OF WEST BENGAL**

## TORATE OF COMMERCIAL TAXES WEST BENGAL

### NOTIFICATIONS

12 C. T.—31st December 1964.—In pursuance rousions of section 9 of the Bengal Finance [ax] Act. 1941 (Bengal Act VI of 1941), the gnames and addresses of newly registered together with a description of the goods by their registration certificates are published ral information:—

- (a) Serial number, name, address, chief place of business and number of branches.
- (b) Number and date of the registration certificate.
- (c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.
- hi Harbans Singh Nanda, Harkrishan Singh Prithpal Singh Narida. Sardar Joy Singh, Darshan Singh Chatiwal and Sm. Sumitra Mago carrying on business under the trade in Benefit Finance Co., Burnpur Road, P. O. r. Dist. Burdwan (a); AS/2549A, 15-12-64 the and its parts, radio and its parts, electric and player, record, gramophone (d).

arbasi Himatlal Vasanji Doshi, Dulichand ad Magia, Chhotalal Maganlal Botadra and Kumar Vasanji Doshi (Partners) carrying on a under the trade name Calcutta Light House, ning Street. Room No. C-109, Calcutta (a): 7/A. 18-12-64 (b); Electric iron and heater and kettle, heater elements, lamps, thermos and pas light and gas light parts, stove and janata and ware (d).

- 3. Shri Harbanslal Kumar (Proprietor) carrying on business under the trade name Pen Commercial, 71 Canning Street, Room No. B-13, Calcutta (a); AT/4008A, 19-12-64 (b); Pen, pen holder, fountain pen and parts, dot pen and parts, cutlery goods, pen stand, ink and diary (d).
- 4. Shri Jatindra Lal Roy (Proprietor) carrying on business under the trade name Vishnupriya Bhandar, 91 Canning Street. Calcutta (a); AT/4009A, 23-12-64 (b); Belt, mirror, bags, note book, comb and leather watch strap (d).
- 5. Messrs. Jagannath Rathi, Laxminarayan Rathi, Ramchandra Rathi, Balkishna Rathi, Harinarayan Rathi, Narayan Rathi and Sm. Kusum Rathi carrying on business under the trade name Messrs. Rathi Brothers, 7A Elgin Road. Calcutta (a); BH/3730A, 12-12-64 (b); Pigments (d).
- 6. Shri Pritish Kantha Roy carrying on business under the trade name Messrs. Colling Wood, 23/6 Roy Street, Calcutta (a); BH/2731A, 15-12-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Doors, windows and furniture (c).
- 7. Messrs. Pukhuria Karmakar Silpa Co-operative Society Ltd.. Pukhuria, P. O. Brikampur, Bankura (a): BK/618A, 15-12-64 (b); (1) Raw materials. Provided that all goods for exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: Brass, bell metal and german silver utensils (c); Bell metal utensils, brass and german silver utensils (d).

- 8. Messrs. Trutools (India) Private Ltd. carrying on business under the trade name Trutools (India) Private Ltd., 9 Old Court House Street, Calcutta (a); EL/3684A, 19-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tools, dies, ganges, sleeves, fixtures, sockets, collects, carbide, tipped tools, form cutters, tool bits (c).
- 9. Messrs. Profulla Kr. Kolly and Pulin Beharl Kolly carrying on business under the trade name Subhas Engineering Works, 132 Narasingha Dutta Road, Howrah (a); HW/2880A, 18-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, e.g., lubricants and oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Cocks, valves, bush and small machine parts (c).
- 10. Shri Ramgopal Khandelwal carrying on business under the trade name Messrs. Shri Mahalaxmi Bhandar, 257 Netaji Subhas Road, Howrah (a); HW/2881A, 19-12-64 (b); Cocoanut oil, groundnut oil and castor oil (d).
- 11. Messrs, B. K. Mondal, C. R. Banerjee, S. C. Mondal and T. K Banerjee carrying on business under the trade name Dipak Engineering Concern, 42/12 Narasingha Dutta Road, Howrah (a); HW/2882A, 22-12-64 (b); (1) Raw materials. (2) Plant, machinery, spare parts and accessories, (3) goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Copper and brass rings (c).
- 12. Shri Dhananjoy Manna carrying on business under the trade name Messrs. Manna Engineering Works, 238/1 Netaji Subhas Road, Howrah (a); HW/2883A, 22-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Jute mill machinery parts and sewing machine parts (c).
- 13. Messrs. Amarendra Paul, C. M. Paul, J. N. Paul, M. K. Paul, P. Dey, R. K. Paul and Tushar Paul carrying on business under the trade name M. K. Iron & Steel Works, 80/1 "0" Road, Belgachia, Howrah (a); HW/2§84A. 22-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, coke, lubricants and machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Machine parts, tubewell parts, vice components, c. i. castings and railway components (c).
- 14. Shri Baidya Nath Mondal carrying on business under the trade name Messrs. B. N. Mondal & Co., 52 Munshi Noor Mohamed Lane, Howrah (a): HW/2885A, 23-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., cutting oil. Provided that all goods for which exemption from payment of sales

- tax is claimed are intended for use is a process of manufacture of the goods name for sale: (i) Pipe fittings (c).
- 15. Messrs. Jagannath Pd. Sharma, Pandey and S. P. Sharma carrying on busing the trade name Sree Krishna Glass & 1 Ladustries, 4 G. T. Road, Howrah (a); H1 23-12-64 (b); (1) Raw materials, (2) Plant, a spare parts and accessories. Provided that for which exemption from payment of sales claimed are intended for use in the actual payment and manufacture of the goods named below for a Moulds, dies and tools for glass, rubber and factory (c).
- 16. Messrs. Brijlal Gupta, Mahabir Prosad Amarnath Gupta and Kishanlal Mokhara on business under the trade name Kishanlal Prosad, 74 Burtolla Street. Calcutta-7 (a), JK 22-12-64 (b); Jute twine, hessian twine, hessian jute canvas, jute twine rope, gunny bags (d).
- 17. Ramgopal Kithania (Agarwalia) cambusiness under the trade name Angaste, Kaluram Ramgopal, Dinbazar, Jalpaga JP/2194A, 12-12-64 (b); Readymade game, towels (d).
- 18. Dungarmal Golyan carrying on businesthe trade name Messrs. Hindusthan Gas 1 Agency, Sevoke Road, Siliguri (a); JP/2195A. 12 (b); Oxygen and acetylene gases (d).
- 19. Shri Kanaiyalal Vyas carrying on be under the trade name Messrs. Staff Cantern. IS Exchange Place, Calcutta (a); LR/3o35A, II (b); (1) Raw materials. Provided that all gowhich exemption from payment of sales to claimed are intended for use in the actual proconducture in West Bengal for sale the goods below: (i) Sweetmeats, (ii) Cooked foods, (iii) tea, (iv) Lassi and (v) Coffee (c); Aerated water the conduction of the
- 20. Shri Baidya Nath Ghose carrying on bunder the trade name Messrs. Ghose Wire I Co., 225 Maniktola Main Road, Calcuttu MK/3837A, 8-12-64 (b); (1) Raw materials: wire, (2) Machinery, spare parts and access Wood, screws, m. s. rods. Provided that all for which exemption from payment of sales claimed are intended for use in the actual proximanufacture of the goods named below: nettings for sale (c).
- 21. Shri Mansukhlal Majithia (Proprietor) ing on business under the trade name Messr. (Tobacco Stores, Balurghat, West Dinajpu ML/780A, 18-12-64 (b); Biri leaves (d).
- 22. Shri Brindaban Giri carrying on bunder the trade name Brindaban Giri. Vill mari. P. O. Sofiabad, Dist. Midnapore (a); MN 14-12-64 (b); (1) Raw materials, (3) Constores, viz., coal. Provided that all goods for exemption from payment of sales tax is claim intended for use in the actual process of mand in West Bengal for sale of the goods named (i) Bricks (c).
- 23. Messrs. Nagarmal Bagla and Ramnath wal carrying on business under the trade Ramesh Chandar Dilip Kumar, 178 Mahatma (

Calcuts (a); MEC2770A, 24-12-64 (b); Mustwine, granty bags, hessian cloth (d).

Messrs. Rabindra Nath Ray, Rathindra Nath and Ratindra Nath Ray carrying on business the trade name Taya Industries, 426 Jessore the trade (a); PG/3135A, 11-12-64 (b); (1) Calcuta-28 (a); PG/3135A, 11-12-64 (b); (1) Calcuta-28 (a); PG/3135A, 11-12-64 (b); (1) Calcuta-28 (a); PG/3135A, 11-12-64 (b); (1) Calcuta-28 (a); PG/3135A, 11-12-64 (b); (1) Calcuta-28 (a); Paratheness of machine are intended for use of sales tax is claimed are intended for use of sales tax is claimed are intended for use actual process of manufacture of the goods below: Machinery parts (c).

Messr. Rabindra Nath Banik, Sushil Kumar and Shailaja Ranjan Banik carrying on businder the trade name Banik Rubber Industries, Road, P. O. Madhyamgram, 24-Parganas (a): Road, P. O. Madhyamgram, 24-Parganas (a): 36A, 11-12-64 (b); (1) Raw materials, (2) machinery, spare parts and accessories, (3) mable stores, e.g., coal. Provided that all for which exemption from payment of sales claimed are intended for use in the actual of manufacture of the goods named below: chappals, straps, sheets and cork sheets made ther (c).

Messrs. Kanai Lal Mitra, Haridas Mitra, lev Mitra, Dipak Mitra and Sushanta Mitra and on business under the trade name Swastik ladustries, Jessore Road, Bongaon, 24-Parganas (5/3137A, 12-12-64 (b); (1) Raw materials, (2) machinery, spare parts and accessories. Prothat all goods for which exemption from ent of sales tax is claimed are intended for use actual process of manufacture of the goods delow: Celluloid combs (c).

Messrs. Bankatlal Maheswari and Sohanlal na carrying on business under the trade name tta Cloth Stores, P. O. Tababeria, Habra. rganas (a); PG/3138A, 12-12-64 (b); Cloth and made garments (d).

Messrs. Nand Lal Keswani, Chatramal and mala Keswani carrying on business under the name Keswani Soorkey Mill, Jessore Road, Madhyamgram, 24-Parganas (a); PG/3139A, 164 (b); (1) Raw materials, (2) Plant, machinery, parts and accessories. Provided that all goods which exemption from payment of sales tax is and are intended for use in the actual process of machine (d).

1. Shri Omprakash Jhunjhunwala carrying on name Asoke Engineering 9 Ezza Street, Calcutta (a); RB/1510A, 21-12-64 Spirit level, insulators, c. i. earth sets and joint-strew (d).

1. Shri Khagendra Nath Ghosh carrying on under the trade name Timber Concern ia). 9 Paul Street, Calcutta-4 (a); SH/3559A. 12-64 (b); Sal and hardwood logs (d).

l. Mesers, Maniklal Mohata and Hari Kishan-Mohata carrying on business under the trade is Arim Steel & Metal Works, 8 Cossipore Road, Calcutta-2 (a); SH/3560A. 11-12-64 (b); (1) Raw materials. (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brass and iron hinges (c).

32. Shri Provat Kumar Bose carrying on business under the trade name Bosins Products, 16 Shamlal Street, Calcutta-4 (a): SH/3561A, 14-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Card board boxes (c).

33. Shri Nalni Ranjan Kohli carrying on business under the trade name Kishore's. 82/1 Bidhan Sarani, Calcutta-4 (a); SH/3562A, 14-12-64 (b); Readymade garments (d).

34. Shri Harsad Roy and M. Pandya carrying on business under the trade name R. M. Industries. 37 Sankar Halder Lane, Calcutta-5 (a): SH/3563A, 16-12-64 (b); Electrical transformer parts (c).

and Jayanta Kumar Pal carrying on business under the trade name Messrs. Manick Paint Works, 7/A Sitaram Ghosh Street, Calcutta-9 (a); SL/4279A, 4-12-64 (b); (1) Raw materials. Provided that all goods for which exemption from tax is claimed are intended for use in the actual process of manufacture of the goods named below: Paints (c).

36. Shri Jairam Lekhraj carrying on business under the trade name Messrs. Modern Appliances Co., 3 Chittaranjan Avenue, 3rd floor, Calcutta (a); SL/4280A, 8-12-64 (b); Inter-communication systems, cooking range, loud speakers, wiring materials (d).

37. Sarbasri Jaimal Singh Kohli, Sohan Singh Kohli and Kulwant Kohli carrying on business under the trade name Messrs. Auto Trading Agency, 65 Bentinck Street, Calcutta (a); SL/4281A, 9-12-64 (b); Spare parts and accessories of motor vehicles (d).

38. Shri Brojeswar Sirkar carrying on business under the trade name Messrs. B. Sirkar & Sons, 124, 124/1 Bipin Behary Ganguly Street, Calcutta (a): SL/4282A, 9-12-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gold ornaments (c).

S. K. BOSE, Commissioner.

No. 413 C. T.—31st December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date notes against each of them and

in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.
  - (e) Date of amendment.
- 1. Messrs. Radheshyam Singhania and Ramkrishna Singhania carrying on business under the trade name Mamon Chand Radheshyam, R. R. Road, P. O. Raniganj, Dist. Burdwan (a); AS/2524A, 21-8-64 (b); (A) Ajowan seed, sugarcandy, groundnut oil (d); 12-12-64 (e).
- 2. (S) Shri Jethmal Lunia, Shri Bhawarlal Lunia, Shri Balchand Lunia and Shri Rawatmal Lunia carrying on business under the trade name Askaran Jethmal (for) Shri Jethmal Lunia, Shri Bhawarlal Lunia, Shri Balchand Lunia, Shri Rawatmal Lunia and Sm. Champa Bai carrying on business under the trade name Askaran Jethmal, 35 Armenian Street, Calcutta (a); AT/3454A, 3-12-57 (b); (D) Hardware, jute goods, oils, (A) Jute twine, cocoanut oil, lubricating oil, hinges, screws, bolts and nuts, iron hoops, m. s. flats and rods, c. i. pipe and fittings, g. i. wire, c. i. pump and its fittings, brass strainer, mussabar, copper sulphate, kasis and jawakhar (d); 18-12-64 (e).
- 3. Sarbasri Mathura Prasad Agarwala, Biswanath Agarwala and Santlal Agarwala (Partners) carrying on business under the trade name Ramkumar Premkumar, 26/1 Armenian Street, Calcutta (a); AT/2796A, 3-10-51 (b); (D) Cycle and its accessories, vegetable products and biscuits, (A) Corrugated and plain iron sheet, pipe and pipe fittings and drums (d); 19-12-64 (e).
- 4. Sarbasri Biswanath Kajaria, Gopi Kishan Kajaria, Girdharilal Kajaria, Tarachand Kajaria and Shyamlal Kajaria (Partners) carrying on business under the trade name Narsingdas Biswanath, 3 Amratola Street, Calcutta (a): AT/36A, 26-9-41 (b); (D) Tea, camphor and old newspaper, (A) Reamers adjustable, handle for die adjustable, multipurpose portable lifting and pulling machines (d); 19-12-64 (e).
- 5. (S) Shri Mohanlal Agarwala carrying on business under the trade name Messrs. Shiw Textiles (for) Sarbasri Mohanlal Agarwala and Madanlal Agarwala carrying on business under the trade name Shiw Textiles, 194 Cross Street, Calcutta (a); AT/2768A, 11-9-51 (b); (D) Readymade garments (d); 21-12-64 (e).
- 6. Sarbasri Ramjiwan Choudhury, Rambilash Choudhury, Dhanulal Choudhury, Manoharlal Choudhury and Kishangopal Choudhury carrying on business under the trade name Surajmal Harmukhrai, 192 Cross Street, Calcutta (a); AT/2919A, 28-9-41 (b); (D) Spices, old newspaper, dry fruits, oil seeds, pig iron, pans, pipes, pipe fittings, manhole cover, jute goods, bedding stores, mercury, nitrate of ammonia, acids, graphite, non-ferrous metal, metal sheets, groundnuts (d); 22-12-64 (e).

- 7. Shrimati Kasturibai Shantilai Shah cari business under the trade name D. K. Shah & 1 Amratola Lane, Calcutta (a); AT/3875A (b); (A) Cardamon, old newspaper, jeen and (fennel) (d); 22-12-64 (e).
- 8. Shri Amritlal Shah carrying on busines the trade name Unique Traders, 71 Cannug 2 Calcutta (a); AT/3460A, 16-12-57 (b); (A) Q
- 9. (S) Shri Ram Chandra Singh carrying on ness under the trade name Bhawarai Amanash Shri Harish Chandra Singh and Shri Ram Canning Carrying on business under the trade a Bhawarai Amarnath, 99/5 Canning Street, Carl (a); AT/3766A, 16-8-61 (b); 23-12-64 (c).
- 10. Sarbasri Nathmal Bazaz and Rukmin | Bazaz carrying on business under the trade a Raghunathrai Brijmohan, 160 Cross Street, Cak (a); AT/2071A, 20-11-48 (b); (D) Jute production of the produ
- 11. Mrs. Seemah Lanyado carrying on bui under the trade name Messrs. Mclenod & Co. Palace Court, 1 Kyd Street, Calcutu-16 BH/3034A, 27-1-59 (b): (A) Grinding wheels, p. blocks, shalimar tar products, silver bars (d), 12-1 (e).
- 12. (S) Messrs. Makhan Lal Chakrabony, I Mitter, Sm. Kalpana Mitter, Shri Ashoke Kr M Sm. Kamala Nag, Shri Debabrata Nag and A Mitter (minor) carrying on business under the t name Messrs. Kem Foundry & Steel Works, 40 Ta Road, Calcutta-15 (a); BH/3574A, 3-1-64 12-12-64 (e).
- 13. Messrs. Sky Room (Private) Ltd., 36 | Mansions, 57 Park Street, Calcutta-16 BH/2936A, 21-12-57 (b); Insert "cakes" after words "goods named below" (c); (A) Ice on apple juice, tomato juice, pine apple juice, cora (d); 12-12-64 (e).
- 14. Shri Vadilal Seth (Proprietor) carrying business under the trade name Sheth Bros., Girish Mukherjee Road, Calcutta (a): BH/30 2-9-53 (b); (D) Manihari goods. (A) Butter napthalene balls (d); 15-12-64 (e).
- 15. Messrs. Siemens Engineering & Manufacing Co. of India ,Ltd., 6 Little Rusel & Calcutta-16 (a); BH/3662A, 18-5-64 (b); Inset materials and machinery. Provided that all \$\frac{1}{2}\$ for which exemption from payment of salest claimed are intended for use in the actual procesumanufacture of the goods named below: Sheet, clad floor mounting type 1. t., switch boards, ped mounted unit sheet steel distribution boards, mounting type distribution boards, cast iron clad type distribution boards (c): 15-12-64 (e).
- 16. Messrs. Dunlop Rubber Co. (India) Ltd. 57B Free School Street, Calcutta (for) 57 Free School Street, Calcutta (for) 57 Free School Street, Calcutta. (D) Calcutta-3 (a): BH/51B. 25 (b): Insert stencils, polishing materials for crims, soda ash, caustic soda flakes, coal and 6 fuels after the words "consumable stores" (c): Building materials, cigars, cigarettes, tobsoon, masks and ground sheets (d): 15-12-64 (e).

Cowringhee Reind. Calcutta (a); BH/255A.
(b); (A) Rubbertentwas and polythene-water towers, floral pin stemps, hoes, matchet, shears, sickles (d); (c).

Mesrs. K. G. Industries Ltd., 48/11A Mudiali Dakutta (a); BH/172B, 19-12-52 (b); (D) Iron, ood, wire, dyes, chemicals and (1) Any other ood, where the stores, (2) Plant, machinery, spare parts, userials, (2) Plant, machinery, spare parts, userials and consumable stores, (3) Building or materials or fixtures required for construcany out or repair of any building. Certified purchasing dealer to be required for use in ness in the manufacture of wood crew, barbed wire products, bleaching, dyeing, finishing am cloth for sale, Insert (1) Raw materials, ant. machinery. spare parts and accessories.

In that all goods for which exemption from it of sales tax is claimed are intended for use actual process of manufacture of the goods below: Collapsible gate, w. i. grill, gate, seel structure (c); (D) Chemicals, hardware, drosulphite of soda, lissapol u. v. liquid, disi paste, perminal merc., hydrogen peroxide, sulphide, sulphate of alumina, lissapol d. bicarbonate of ammonia, acid boric pdr., anin. caustic soda flake, calsoline oil h. s. l., i. c. i. nihant oil, hydrochloric acid, potassium chloabber gloves, sodium silicate, polish light soda bone acid pdr., borax crystals, bleaching r. caustic soda solid, r. b. soda standard grade, sulphate, sodium nitrite, lissapol p. s. conc.. bars, gammexane water dispersible, didimac .. fytolan. zinc phosphide, ammonia chloride, ne minerals, naph borax, carbon black. actted, sulphuric acid, auxalic acid, lissapol acitic acid, hand gloves, sodium perborate, acid, sodium bi-sulphide, oxalic acid, sodium nate. palassium bichromate, sulphite of ia (d): 17-12-64 (e).

Sarbasri Gadadhar Guha and Bibhuti Bhusan Partners) carrying on business under the trade lesss. Gadadhar Guha Bibhuti Bhusan Guha. Burdwan (a); BN/1400A, 22-8-63 (b); (A) nut oil (d); 19-12-64 (e).

- S) Shrimati Anandamoyee Dutta (Propriearrying on business under the trade name Satya Narayan Bastralaya (for) Shri Hargoutta (Proprietor) carrying on business under name Messrs. New Satya Narayan Bastraaiganjbazar. Burdwan (a): BN/24A, 24-9-41 [5-12-64 (e).
- (5) Shri Anil Kumar Banerjee carrying on under the trade name Messrs. Bharatiya far (for) Messrs. Bholanath Chandra and Anil Banerjee carrying on business under the trade Baratiya Bhandar, Churipatty, Jiagunje, Mur-M (a): BR/652A, 16-2-60 (b); (D) Stationery tollet goods, cycle parts, tyre and tube. (A) powder, scent, dolls, ink, exercise book, lantern.
- (5) Messrs. Rajkumar Nath and Sudhir Kumar canying on business under the trade name is Cycle Works (for) Messrs. Bimal Kumar is, Raj Kumar Nath and Sudhir Kumar Nath

- carrying on business under the trade name Shyama Cycle Works. Khagra. Mursidabad (a): BR/259A. 18-4-50 (b): 16-12-64 (e).
- 23. (S) Shri Megraj Oswal carrying on business under the trade name Messrs. Meghraj Manikchand (for) Messrs. Oswal, Sundarlal Sethia carrying on business under the trade name Megraj Manikchand, Baxirhat, Dist. Cooch Behar (a); CB/921A, 31-3-62 (b); (D) Hardware (d); 22-12-44 (e).
- 24. Messrs. Ramkishore Barnawal, Shiv Prosad Barnawal, Ganga Prosad Barnawal, Kantaprosad Barnawal, Shyamlal Barnawal and Omprakash Barnawal (Partners) carrying on business under the trade name Messrs. Kasiram Ramkhelon, Pran Narayan Road, Cooch Behar, additional place of business at Dinhata, Dist. Cooch Behar (a); CB/55B, 20-6-59 (b); (A) Automobile parts (d); 23-12-64 (e).
- 25. Messrs. Dinaram Agarwala and Bashewarlal Agarwala (Partners) carrying on business under the trade name Dinaram Satyanarayan, Kalimpong (a); DJ/834A, 18-12-54 (b); (A) Shoes (leather and canvas) (d); 23-12-64 (e).
- 26. Shri Utpalendra Mukherjee carrying on business under the trade name Victory Leather Works, (S) 32 Dalhousie Square (1st floor), Calcutta (for) 167 Old Chinabazar Street, Calcutta (a); (S) EL/3683A (for) CR/1876A (b); 18-12-64 (e).
- 27. (S) Messrs. Jadupati Biswas, Swapan Kumer Biswas, Jyoti Biswas and Jyotsna Biswas carrying on business under the trade name J. Biswas & Co. (for) J. Biswas & Co., 9B Dalhousie Square East, Calcutta (a); EL/189B, 5-9-52 (b); 21-12-64 (e).
- 28. Messrs. Vijoy Iron (Private) Ltd., 2 Church Lane, Calcutta (a); EL/3388A, 1-7-60 (b); (A) Axles (straight) (d); 22-12-64 (e).
- 29. Shri Paresh Nath Chiki carrying on business under the trade name Messrs. Parison & Co., 9 Old Post Office Street, Calcutta (a): EL/3446A, 28-4-61 (b): (A) Venetion blinds, polishing mops, matting coirs, zonax copper salt, black lead (d); 23-12-64 (e). 30. Shri Hari Nath Poddar carrying on business.
- 30. Shri Hari Nath Poddar carrying on business under the trade name Messrs. Poddar Iron Industries, Shanpore, Dassnagar, Howrah, (A) Calcutta (1) (a); (S) HW/214B (for) HW/1888A (b); 22-12-64 (e).
- 31. Shri Dindayal Agarwalla (Proprietor) carrying on business under the trade name Kishorilal Dindayal, (S) 67/50 Strand Road, Calcutta (for) 46 Strand Road, Calcutta (a); JK/3020A, 14-12-59 (b); 19-12-64 (c).
- 32. Messrs. Radheshyam Manmalka, Banwarilat Manmalka and Shyam Sundar Agarwal carrying on business under the trade name Mahabir Trading Co., 22 Burtolla Street, Calcutta (a): JK/3357A. 5-9-64 (b): (A) Asafoetida, alum, jute twine, karnel (dry cocoanut), resin, ajwain (d): 22-12-64 (e).
- 33. Shri Shyam Sundar Agarwal (Proprietor), carrying on business under the trade name Shree Mahabir Trading Co., 22 Burtolla Street, Calcutta (a); JK/3328A, 17-4-64 (b); (A) M. s. rod (d); 22-12-64, (e).
- 34. Messrs. Gangadhar Jain and Vidyadevi Bhawaniwala (Partners) carrying on business under

- the trade name Ramesh Kumar & Co., (\$) 131 Cotton Street, Calcutta (for) 135 Cotton Street, Calcutta (a); JK/3087A, 15-9-60 (b); 22-12-64 (e).
- 35. Shri Ramlal Agarwalla carrying on business under the trade name Messrs. Ramlal Nandkishore, Jalpaiguri (a); JP/1570A, 15-6-57 (b); (A) Cigarette paper booklet, (D) Cigarette paper (d); 12-12-64 (e).
- 36. Shri Bhawarlal Kakani, Shri Durgaprasad Kakani, Shri Hukumchand Kakani and Shri Kishan Gopal Bhowarlal, P. O. Siliguri, Dist. Darjeeling (a); JP/1856A, 6-9-58 (b); (D) Linseed oil, cocoanut oil and spices (d); 11-12-64 (e).
- 37. (S) Messrs. Indra Madhab Dutta and Nabadwip Chandra Dutta (Partners) carrying on business under the trade name Indra Madhab Dutta and Nabadwip Chandra Dutta (for) Messrs. Indra Madhab Dutta & Nabadwip Chandra Dutta, Goswamibazar, Nabadwip, Nadia (a); KR/849A, 27-11-47 (b); (A) Ghee, cocoanut oil, dhup stick, blue, wire and wire nails, barley (tin container), sutli (d); 14-12-64 (e).
- 38. (S) Shri Bhawani Charan Mallick (Proprietor) carrying on business under the trade name Messrs. Bhawani Charan Mallick (for) Messrs. Anukul Chandra Mallick & Sons, (S) Krishnagonj, Nadia (for) Krishnagonj, P. O. Majdia, Nadia (a); KR/192A, 5-8-42 (b); 16-12-64 (e).
- 39. Messrs. Chharia Commercial (Private) Ltd., 23A Netaji Subhas Road, Calcutta (a): LR/3497A. 23-9-63 (b); (A) Jute caddies, spring steel (d); 11-12-64 (e).
- 40. Shri Hansmukhlal Desai carrying on business under the trade name Messrs. Hasmukhlal Desai, 7A Clive Row, Calcutta (a); LR/3413A, 31-1-63 (b); (A) Hydro sulphide of soda, steel chain (d); 12-12-64 (e).
- 41. Shyamlal Jhunjhunwala carrying on business under the trade name Messrs. Benson & Co., 7 Lyons Range, 'Calcutta (a); LR/2363A. 12-12-52 (b); (A) Beam flanges, beltings, g. i. pipes, bolts, nuts and screws, electrical cables, synthetic rubber loom buffers, tees (d); 14-12-64 (e).
- 42. Sarbasri Suresh Ch. Roy and Samarendra Nath Modak carrying on business under the trade name Roy & Bhattacharjee. 23-24 Strand Road. Calcutta (a); LR/2158A, 4-10-51 (b); (D) Oils, perfumery, stationery (d); 15-12-64 (e).
- 43. The Ghusick & Muslia Collieries Ltd., 18 Netaji Subhas Road, Calcutta (a); LR/2683A, 27-6-56 (b); (D) The words, viz., between the words "Consumable stores and provided that all goods, (A) The words, e.g., explosives lubricants, paints, varnishes, tools and implements (c); 16-12-64 (e).
- 44. Gourangdi Collieries Ltd., 18 Netaji Subhas Road, Calcutta (a); LR/2680A, 19-6-56 (b); (D) The words, viz., between the words "Consumable stores" and provided that all goods, (A) The words, e.g., explosives, lubricant, paints, varnishes, tools and implements (c); 16-12-64 (e).
- 45. West Ghusick Coal Co. Ltd., 18 Netaji Subhas Road, Calcutta (a); LR/2725A, 10-12-56 (b); (D) The words, viz., between the words "Consumable stores and provided that all goods, (A) The words, e.g., explosives, lubricants, paints, varnishes, tools and implements (c); 16-12-64 (e).

- 46. Sarbasri Ram Awatar Jalan and Ra Jalan carrying on business under the tod Messrs. Hofftsman Commercial Corporator, Ghat Street, Calcutta (a): LR/3627A, 77-1 (A) Copper sheets, anodes, nickel sheet an (hydrated), sodium aluminate (d): 17-12-61
- 47. The Loewy Engineering Company to Gillander House, Netaji Subhas Road, Cala LR/354B, 23-11-64 (b); (A) Rail tracks a materials, structural steel fabrications after a "use in the actual process of manufacture Bengal for sale of the goods named below" and nuts (c); (A) Rail tracks and track a structural steel fabrication, refractories, steel iron castings, transmission gear, thermo measuring instruments, electric light fitting accessories, electrical switch boards and swat instruments, electrical switch boards and fuse un trodes, electric cables, wire ropes, pipe as fittings, machinery and machinery parts, at tioner, ventilating fans and blowers (d): 17-1
- 48. Shrimati Sugani Devi Saria and Shn lal Saria carrying on business under the trade Messrs. Hindusthan TTrades Corporation. 13 Exchange Place. Calcutta (a); LR 3577A. 7 (b); (A) Aluminium silver can (d); 17-12-64 (e)
- 49. Shri Abani Kumar Dhar carrying on bunder the trade name Messrs. Abani Sports tries. 18/1/6 Canal West Road, Calcutta MK/3762A, 6-7-64 (b); (A) Sports goods, grugoods (d); 19-12-64 (e).
- 50. Shri Omprakash Agarwalla (Propretor) ing on business under the trade name Messs. Trading Co., 9 Cornwallis Street, Calcuta-6 MK/3809A, 31-10-64 (b); (A) Bearings, small shovels, hammers, files, springs, belt fastenes, washers, g. i. wires, asbestos, grease, chouse goods, paints, linseed oils and minerals, g. m and pipe fittings (d); 19-12-64 (e).
- 51. Shri Chand Mohan Dutta carrying or ness under the trade name Messrs. Mohan I (Mfg.) Co., 11/A Ramesh Dutta Street. Calcul MK/3697A, 6-3-64 (b); (S) (I) Raw ma Barytes, bauxite, glycerine, carbon block. chalk, dyes, dextranil, shellac, silicate borat, from payment of sales tax is claimed are in for use in the actual process of manufacture goods named below: Stencil ink and fine-cent sale (for) (I) Raw materials: Barytes, baur bon block, french chalk, dyes, dextranil and rine. Provided that all goods for which extend from payment of sales tax is claimed are integrated in the actual process of manufacture of the named below: Stencil ink and fine-centent I (c): (A) Plywood, magnesia, hard setting (d): 1 (e).
- 52. Shri Tirth Ram Nayyar and Shri P. L. carrying on business under the trade name Jahnson Colour Industries. 48A Muktaram Street, Calcutta (a); MK/3444A. 28-6-62 (b Marble chips and marble powder after the "white cement" (d): 24-12-64 (e).
- 53. Shri Shyama Ram Shaw carrying on l under the trade name Messrs. Shyama Ram lal, 81 Madan Mohan Burman Street, Calcu

1944. 20-12-63 (b); (A) Spearing machine, machine, press machine, capstain machine, set and electric motors after the words "drill se" (d); 24-12-64 (e).

Sarbasri Dhrubanath Saha and Lakshan (Partners) carrying on business under name Messrs. Dhrubanath Saha, Alipur, ak. Malda (a); ML/86A, 2-7-49 (b); (A) and oil (d); 21-12-64 (d).

Sarbasti Sachindra Mohan Guha, Sailendra Guha, Satyendra Mohan Guha, Samarendra Guha, Ranendra Mohan Guha and Sudhindra Guha (Partners) and others carrying on businder the trade name Messrs. S. M. Guha & Dinajpur (a); ML/10B, ML/10B, (b). (A) Coffee and snuff (d); 21-12-64 (d).

Sarbasri Mohini Mohan Saha, Bibhuti Bhuha and Bimalendu Saha (Partners) carrying on st under the trade name Messrs. Mohini Mohan Damdama, P. O. Gangarampur, Dist. West per (a); ML/154A, 23-6-51 (b); (A) Arrowroot 3-12-64 (d).

Shri Bishnu Pada Kundu (Proprietor) carrybusiness under the trade name Messrs. Naw-Stores. Balurghat, West Dinajpur (a); ML/771A. 64 (b); (A) Rubber sheet and photo goods (d); 64 (d).

Shri Fate Chand Banthia (Proprietor) carryn business under the trade name Messrs. The Rajasthan Store, English Bazar, Malda (a); B. 14-3-55 (b); (A) Knitting pins (d); 23-12-64

Shri Hulas Chand Rathi, Shri Ganapatlal Ram Taparia (Partners) ng on business under the trade name Messrs. h Chand Rathi, Kaliaganj, West Dinajpur (a); 70A, 20-10-54 (b); (A) Groundnut, coal tar. tring, dhoop and arrowroot (d); 23-12-64 (d).

Sarbasri Maliram Agarwalla and Shewlal ralla (Partners) carrying on business under the name Messrs. Mahadeolal Maliram, Baluchar, th Bazar, Malda (a); ML/589A, 11-7-59 (b): falarial oil (d); 24-12-64 (d).

Messrs. Surajnarain Missa, Kailash Kumar swari and Kashi Prosad Jhawar carrying on as under the trade name Surya Narayan Kai-Kumar, 261 Chandnichawk, P. O. Kharagpur, apore (a); MN/1677A, 22-7-63 (b); (A) Caustic (d); 11-12-64 (e).

Sarbasri Panchanan Kundu, Phani Bhusan a, Anil Kumar Kundu, Mohoj Mohan Kundu, an Nath Kundu, Sailendra Nath Kundu, Satya-Kundu, Dasseswari Kundu and Puspalata Nandy ag on business under the trade name Hrishikesh a Madan Mohan Kundu, Sujaganj, P. O. Dist. Midnapore (a); MN/4A, 27-9-41 (b); (A) aw materials: (i) Nigar seeds (gunja seeds). (ii) seeds oil (gunja oil) after the words (i) Mustard ad oil cakes (c); 14-12-64 (e).

Sarbasri Anil Kr. Kundu, Phani Bhusan hu and 7 (seven) others carrying on business the trade name Gopinath Dey. Sunil Kumar h. Panchkuri, Midnapore (a): MN/1346A. 38 (b): (A) Nigar seeds oil (gunja oil) (d):

- 64. Shri Ram Chandra Dey, Nirmalendu Dey and Bimalendu Dey carryying on business under the trade name Ram Chandra Dey & Sons, Kotebazar, Midnapore (a); MN/166A, 18-10-41 (b); (D) Refined groundnut oil, (A) Groundnut oil (d); 14-12-64 (e).
- 65. (S) Shri Vrajlal Valji Joshi and Shri Nandlal Joshi carrying on business under the trade name Nandlal Joshi (for) Shri Nandlal Joshi carrying on business under the trade name Nandlal Joshi, 282 Chandni Chawk, P. O. Kharagpur, Midnapore (a): MN/874A, 23-8-49 (b); 14-12-64 (e).
- 66. Messrs. Provapada Dey, Tarapada Dey, Anil Kr. Dey and Abani Kr. Dey carrying on business under the trade name Sashi Bhusan Dey, 157 Netaji Subhas Road, Calcutta (a); MR/68B, 27-9-41 (b); (A) Stainless steel utensils (d); 18-12-64 (e).
- 67. Shri D. Paul (Proprietor) carrying on business under the trade name Messrs. Paul Brothers. 115 Netaji Subhas Road. Calcutta (a): MR/1809A. 10-7-50 (b); (A) Wire nails, iron and galvanised wire, barbed wire, g. i. staple, g. i. string bolts, nuts and bolts, g. i. thrimble, snekle, hoop iron, tin lead, (D) Hardwares, gunny bag, hessian, cotton waste, jute waste, jute twine, cocoanut oil (d); 19-12-64 (e).
- 68. Messrs. Tarapada Coomar, Durgapada Coomar, Sambhupada Coomar, Sashadhar Coomar Mayabati Coomar and Saraswati Coomar carrying on business under the trade name R. B. Ghosh & Co., 68/C Netaji Subhas Road, Calcutta (a); MR/561A, 28-9-41 (b); (A) Waterproof paper and wool (d); 21-12-64 (e).
- 69. Shri Swarmall Agarwalla and Shri Ramwatar Agarwalla carrying on business under the trade name Sanwarmall Ramwater, 32 Cross Street, Calcutta (a); MR/1953A. 27-4-51 (b); (A) Plastic and nylon wire (d); 19-12-64 (e).
- 70. Shri Shivprotap Bagri (Proprietor) carrying on business under the trade name Messrs. Shivpratap Brijratandas, 27 Ram Sevak Mullick Lane, Calcutta (a); MR/2715A, 3-10-63 (b); (D) Hessian and gunny (d); 18-12-64 (e).
- 71. (S) Shri Ram Prakash Airi (Proprietor) carrying on business under the trade name Prakash Mill Stores (for) Messrs. Prakash Mill Stores. 111/B Netaji Subhas Road. Calcutta (a); MR/2557A, 29-11-52 (b); 22-12-64 (e).
- 72. (S) Messrs. Shrikishan Das Verma and Balkishan Das Verma carrying on business under the trade name Harikishan Balkishan (for) Shri Radha Kishan Verma (Proprietor) carrying on business under the trade name Harikishan Balkishan, 113 Monohardas Street, Calcutta (a); MR/1234A, 7-7-49 (b); 19-12-64 (e).
- 73. Messrs. Anath Nath Paul, Biswanath Paul, Aloke Nath Paul and Debnath Paul carrying on business under the trade name K. C. Paul & Sons, 82 Khengraputty Street. Calcutta (a); MR/928A, 18-11-42 (b); (S) (1) Raw materials: Cloth, ribs. handles. (2) Machinery, spare parts and accessories, namely, sewing machine. (3) Consumable stores, e.g., namely, sewing machine all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods for sale named below: (i) Umbrella (for) Cloth and accessories for manufacture

- of umbrella (c); (D) Piece goods, hardware, glass-ware and spices, (A) Umbrella parts (d); 21-12-64 (e).
- 74. (S) Messrs. Rawatmal Sarda, Radha Mohan Sarda, Omprokash Sarda and Brijlal Sarda carrying on business under the trade name Pradip Textiles (for) Shri Brijlal Sarda (Proprietor) carrying on business under the trade name Messrs. Pradip Textiles, 157 Netaji Subhas Road, Calcutta (a): MR/2589A, 24-12-60 (b); 22-12-64 (e).
- 75. (S) Messrs. Kewal Kishan Talwar and Buadas Talwar carrying on business under the trade name Vijay Radio & Gramophone Co. (for) Shri Buadas Talwar (Proprietor) carrying on business under the trade name Messrs. Vijay Radio & Gramophone Co., 166 Mahatma Gandhi Road, Calcutta (a); MR/2712A, 14-9-63 (b); 24-12-64 (e).
- 76. (S) Shri Bhikhari Singh carrying on business under the trade name Messrs. Bhikhari Singh (for) Messrs. Bhikhari Singh, Goods Shed Road, Tittagarh, 24-Parganas (a); PG/987A, 4-11-49 (b); 11-12-64 (e).
- 77. Shri Prakash Kumar Sadhukhan carrying on business under the trade name Electro House, Jan Mohammed Ghat Road, Naihati, 24-Parganas (a); PG/2430A. 5-12-60 (b); (D) Radio, radio parts, stove and petromax (d); 11-12-64 (e).
- 78. Shri Anantrai M. Doshi carrying on business under the trade name Sudha Industries, 34 Sagar Manna Road, Calcutta-34 (a); PG/2600A, 16-9-61 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hose clamps (c); 11-12-64 (e).
- 79. (S) Messrs. Sitangshu Mohan Ghosh and Annada Charan Paul carrying on business under the trade name Satgachi Trading Co. (for) Shri Sitangshu Mohan Ghosh carrying on business under the trade name Messrs. Satgachi Trading Co., (S) 4A Maharaja Nanda Kumar Road (South), Calcutta-36 (for) 464/A Jessore Road, Calcutta-28 (a); PG/2121A. 15-10-58 (b); 12-12-64 (e).
- 80. Shri Manick Chandra Sadhukhan (Proprietor) carrying on business under the trade name Messrs. Manick Chandra Sadhukhan, Naihati, Arabindo Road, 24-Parganas (a); PG/118A, 24-9-44 (b); (D) Grocery. (A) Mustard oil, cocoanut oil, groundnut oil, oil cake, rice, pulses, poppy seeds, chillies, dhania, zira, ghee and tea (d); 14-12-64 (e).
- 81. (S) Shri Kamala Ch. Bhanja (Karta, Hindu undivided family) carrying on business under the trade name Bhanja Timber Mart (for) Bhanja Timber Mart, Charial Bazar, Budge Budge, Dist. 24-Parganas (a); PG/1894A, 30-10-56 (b); 15-12-64 (e).
- 82. (S) Shri Sushil Kumar Ganguli carrying on business under the trade name Messrs. Rani Cycle Stores (for) Messrs. Sushil Kumar Ganguli and Jagadish Kumar Ganguli carrying on business under the trade name Rani Cycle Stores, Charial Bazar, Budge Budge, 24-Parganas (a); PG/1971A, 19-7-57 (b); 15-12-64 (e).
- 83. (S) Shri Kanai Lal Kundu carrying on business under the trade name Messrs. Annapurna Bastra

- Bhandar (for) Messis. Annapurna Basin Bongaon Bazar, Bongaon, 24-Parganas (a): Rg 22-12-49 (b): 16-12-64 (e).
- 84. Messrs. Subodh Chandra Kumar as Ranjan Kumar carrying on business under a name S. C. Kumar & Co., Diamond Harbon way Station Bazar, P. O. Diamond H. 24-Parganas (a); PG/2997A, 27-2-64 (b); (4) rods (d); 16-12-64 (e).
- 85. Mahamaya Engineering Works (Private 202 Jessore Road, Calcutta-48 (a): PG/2658A. (b): (A) (1) Raw materials. (2) Plant, may spare parts and accessories. Provided that all for which exemption from payment of sales claimed are intended for use in the actual promanufacture of the goods named below. I stamp (c): (A) Wire netting (d): 17-12-64 (e).
- 86. (S) Shri Rajendra Nath Mukherjee c on business under the trade name Star Pai Varnish Works (for) Shri Vinodraj L Pandat ing on business under the trade name Star P Varnish Works, (S) 3 Ezra Street, Calcutta (for) Portuguese Church Street, Calcutta (a); (S) RB (for) AT/3912A (b); 18-12-64 (e).
- 87. Messrs. Popatlal Shah, Girdharlal Shah, lal Shah, Keshavlal Shah, Tapulal Kothan, Kumar Kothari, Chandra Kant Shah, Anil Shah, Bipin Chandra Shah. Bipin Kumar Shah, Kumar Shah, Hansmukhrai Shah and Shrimah Bai Shah carrying on business under the trade Tribhovandas M. Shah, (S) P-34 Inda Eu Place, Calcutta (for) 8 Lyons Range, Calcut (S) RB/1509A (for) LR/1713A (b): 18-12-64 (
- 88. (S) Messrs. Ramkishan Damanı and shothamdas Maheswarı carrying on business the trade name R. P. Trading Co. (for) Shu shothamdas Moheswari carrying on business the trade name R. P. Trading Co., 14/2 Old bazar Street, Calcutta (a); RB/1010A. 274-5 18-12-64 (e).
- 89. Messrs. Padmanabhan Parameswaran. lal Manilal Desai, Pradip Bhattacherjee Hasmukhlal Manilal Desai carrying on buunder the trade name Coramandal Corporatoa India Exchange Place, Calcutta (a): RB4 24-2-64 (b); (A) Nitric acid (d); 19-12-64 (e).
- 90. Messrs. Dodsal (Private) Ltd. carryin business under the trade name Dodsal (Private) 2 Brabourne Road, Calcutta (a): RB/1275A. I (b): (A) Isolators together with accessored 19-12-64 (e).
- 91. Messrs. Padmanabhan Parameswaran. lal Manilal Desai, Pradip Bhattacharjee and mukhlal Manilal Desai carrying on busness the trade name Coramandal Corporation, P.36 Exchange Place, Calcutta (a): RB/1447A, 24-24 (A) Polythene car boys and oxalic acid (d): 21-(e).
- 92. Shri M. P. Patel carrying on business the trade name Manubhai Purshottam & Co. Canning Street, Calcutta (a); RB/264A, 20-12-4 (A) Zinc (d); 22-12-64 (e).
- 93. Messrs. Motor Fuel & Stores (Private carrying on business under the trade name)

res (Private) Ltd., (S) Mercantile Buildbrar Street. Calcutta-1 (for) 17 Beadon catta. (A) 17 Beadon Street, Calcutta (a); 18 (for) MK/178B (b); 22-12-64 (e).

Nikhil Chandra Sen, Ashim Kumar osh Kumar Roy and Ashok Kumar carrying on business under the trade name tengineering Escort, Mercantile Build-allbazar Street, Calcutta (a): RB/1502A. I: (A) Ampere tape, brass sheet, cotton slngs, dies and stock, electrode holder, hammer handle, lighter flints, pipe bendshackles, spring, spirit level, welding brush, wire straightener and copper wire (e).

Radheshyam Khetan, Shri Rameshward Shri Binod Kumar Jalan (Partners) husiness under the trade name Messrs. mar Arjun Prasad, 68 Cotton Street. RJ/3000A. 4.8-61 (b); (A) Groundnut cocoanut oil, linseed oil, palm oil, tamaku nut, caustic soda and suhaga (d); 18-12-64

Nepal Ch. Nandy Mazumder (Proprietor) business under the trade name Messrs.

pun. 58 Clive Street, Calcutta (a); RJ/121A.

b), (D) Aluminium wares, enamel wares, patternes non-ferrous metals, paints (d);

n Krishna Ch. Paul and Shri Jagannath ners) carrying on business under the trade ers. Lakshmi Bhander, 36 Mirbaharghat akatra. Calcutta (a): RJ/2988A. 27-4-61 andal wood, dyes, ekangi, cardamon, kisdhuna, guggul, crooked drugs (d): 22-12-64

Shri Onkarmal Goenka and Shri Shankara (Partners) carrying on business under the mc Messrs. Onkarmall Shankarlal (for) mkarmall Shankarlal, 94/4 Lower Chitpur calcutta (a); RJ/2756A, 9-2-57 (b); (A) gunny bags, iron pans, brass sheets and (d), 23-12-64 (e).

in Bidhu Bhusan Dutta and Shri Ramesh er (Pariners) carrying on business under the me Messrs. Bidhu Bhusan Dutta & Co., 57 et, Calcutta (a); RJ/973A, 15-4-43 (b); (D) ady, palm sugar candy, cigarette, matches 44 (e).

i) Shri H. G. Misra and Shri S. K. Misra business under the trade name Torringt Agency (for) Torrington Needle Agency, (b): 11-12-64 (e).

(S) Sita Mitra (Proprietor) carrying on under the trade name Standard Mills Stores Sekhar Chandra Mitra (Proprietor) carrying nass under the trade name Standard Mills Balaram Ghosh Street, Calcutta-4 (1); A. 19-9-61 (b); 11-12-64 (c).

(S) Shrimati Bela Chowdhury carrying on trader the trade name Baby Food Products the trade name Baby Food Products Co.. 24 Kashi lee. Calcutta-6 (a); SH/2439A, 11-6-56 (b);

on business under the trade name Messrs. National Conductor Corporation. (S) 15 Cossipore Road. (a); SH/3350A, 13-5-63 (b); 12-12-64 (e).

104. Messrs. Lekha Dey and Binoy Kumar Ghose (Partners) carrying on business under the trade name Kraftman Engineering Co., 63A Indra Biswas Road. Calcutta (a); SH/107B, 30-4-62 (b); (A) Plant, machinery, spare parts and accessories after the words "(1) Raw materials in the column for purposes of manufacture" (c); 12-12-64 (c).

105 Messis, Sanat Kumar Chowdhury and Provat Kumar Chowdhury carrying on business under trade name Chowdhury & Co., 67/45 Strand Road, Calcutta (a), SH/557A, 26-9-41 (b); (A) Lime stone, dolonnae, bauxite, alum, felsphar and quartz

106. Messrs. Ratan Mohon China. Tinkari Kundu, Baidyanath Dhan, Debi Prosad China and Kanchan Mala China carrying on business under the trade name Tara Oil Depot, 45A Adyaradhayaghat Road. Calcutta (a), 5H/3262A, 11-9-62 (b): (A) Til oil (d): 14-12-64 (e).

107. (S) Shri Sailesh Chakraborty, Shri Ananta Kumar Dutt and Shri Ananta Kumar Kar (Partners) carrying on business under the trade name Messrs. Silpasree (for) Messrs. Silpasree, 7/24 Dum Dum Road, Calcutta (a); SH/2866A, 5-11-59 (b); 15-12-64 (e).

business under the trade name Pioneer Scientific Instrument Corporation, 36 Baghbazar Street, Calcutta (a), SH/3389A, 21-8-63 (b); (A) Laboratory drawing pins, boards and drawing box, polythene ware, enamel ware, electrical goods, viz., wires, black tape, switch, wooden blocks, battens, link clips and conduit pipes and switches, g. i. wires, m. s. bolts and nuts, hacksaw blades, emery cloth, sand paper, scissors, knives, files, hospital surgical goods and paints (d); 16-12-64 (e).

and Durgadas Pal carrying on trade name Empress Hosiery Mills, 79B Sovabazar Street. Calcutta-5 (a); SH/1072A, 17-7-46 (b); (D) Chemicals, yarn, sewing thread and A & B. Certified by the purchasing dealer to be required for in any process in the manufacture of hosiery goods for sale, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods mained below. Hosiery goods (c); 17-12-64 (e).

110. (S) Messrs. Jnaneswar Bhattacharjee, Rajendra Lal Bhattacharyya, Gouri Bhattacharjee, Kanai Lal Bhattacharyya, Rameswar Bhattacharjee and Bimal Kr Chakraborty (Partners) carrying on business under the trade name Bhattacharjee & Co. (for) Shri Jnaneswar Bhattacherjee (Proprietor) carrying on business under the trade name Bhattacharjee & Co., 145/1 South Sinthee Road, Calcutta-50 (a); SH/2231A., 17-12-53 (b); 17-12-64 (e).

- 111. (S) Shri Shew Sankar Jadab carrying on business under the trade name Messrs. Desh Priya Stores (for) Desh Priya Stores, 26A R. G. Kar Road, Calcutta (a); SH/2739A, 13-1-59 (b); (A) Cocoanut oil, groundnut oil, til oil and linseed oil (d); 17-12-64 (e).
- 112. (S) Sk. Fazle Rahaman (Proprietor) carrying on business under the trade name Messrs. Sayed Rahman (for) Messrs. Sayed Rahman, 3/2 Madan Street, Calcutta (a); SL/3282A, 26-7-58 (b); 4-12-64 (e).
- 113. (S) Netai Chand Mullick, Gadai Chand Mullick, Nemai Chand Mullick and Kartick Chand Mullick carrying on business under the trade name Messrs. H. Mullick & Co., (for) H. Mullick & Co., 65 Ganesh Ch. Avenue, Calcutta (a); SL/851A, 4-10-41 (b); 7-12-64 (e).
- 114. (S) V. C. Vithaldas Shah, N. V. Shah, M. K. Manmohandas Shah, B. M. Shah, K. M. Shah, S. N. Shah, Sandip Natwarlal Shah, Suresh Natwarlal Shah, Kumari N. V. Shah, Kumar S. M. Shah and Kumar P. M. Shah carrying on business under the trade name Messrs. M. Shah & Co. (for) Shri V. Shah carrying on business under the trade name Messrs. M. Shah & Co., P-33 Mission Row Extension. Calcutta (a); SL/771A, 24-9-41 (b); 7-12-64 (e).
- 115. Shri H. Dharewa carrying on business under the krade name Messrs. Eastern Engineering Enterprises, 54 Ganesh Ch. Avenue, Calcutta (a); SL/4176A, 15-6-64 (b); (A) Oil engines, alternators, generators and transformers (d); 7-12-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means

"Substitute".

### S. K. BOSE, Commissioner.

- No. 414 C. T.—31st December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—
- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificates.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.
  - (e) Date of Cancellation.
- 1. Shri Bimalendu Narayan Chakravorty carrying on business under the trade name of Shibdas Chakravorty, P.O. Sinthia, Birbhum (a); AS|1853A, 23-10-67 (b); (1) Raw materials; Ghutting, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. coal and other fuels. Provided that all goods for which exemption from payment of sales tax is claimed

- are intended for use in the actual proce facture of the goods named below: (i) L<sub>1</sub> and coke (d); 14-12-64 (e).
- 2. Shri Taljabhai Kalidas Patel (Proping on business under the trade as Patel Tobacco Co.", 24|25 Rupchand Calcutta (a); AT|1635A, 28-1-46 (b); Bbiri leaves, thread balls (d); 21-12-64 (e)
- 3. Shrimati Kamli Devi carrying on bu the trade name Talchar Forest Product, 1 Street, Calcutta (a); AT | 3844A, 15-9-62 (t
- 4. Messrs. S. N. Tobacco Stores, 7 Road, Calcutta (a); BH|2580A, 3-2-54 tobacco, biri leaves, thread, matches, jar soap (d); 11-12-64 (e).
- 5. Messrs. H. K. Kavarana & Co., 16 Street, Calcutta (a); BH|2761A, 3-2-56 (to materials, (2) Plant, machinery, spare accessories, (3) Consumable stores. Parall goods for which exemption from paymetax is claimed are intended for use in process of manufacture of the goods nay Cane buskets (c); Cane, cane buskets, parallel to the process, motor accessories, ropes, terpoline oils (d); 11-12-64 (e).
- 6. Messrs. Bhattacharjee Sweetmeat S downe Market, Block 'D', No. 3, Ca BH|2300A, 17-12-57 (b); Sugar, wheat ghee, dalda, spices, chana and other raw Plant, machinery, spare parts, access consumable stores. Certified by the dealer to be required for use in any promanufacture of sweetmeat and nonta (c). (e).
- 7. Shri Ramanuj Kar (Proprietor) c business under the trade name Messrs. Mar Kenjakura, Bankura (a); BK;178A, 31-Bellmetal utensils, copper, tin. kunt (d). 12
- 8. Shri Monoj Mohan Das (Proprieto on business under the trade name Messrs B Das, Nichubazar, Katwa, Burdwan (a). 31-7-46 (b); All sorts of mill made and cloth, readymade garments, hosiery goods woollen goods and silk goods (d); 21-12-64
- 9. Shri Nani Mohan Dutta (Proprietor on business under the trade name Messn Sons, Cooch Behar Bazar Stall, Dist. Cooch CB | 152A, 31-3-51 (b); Handloom, powers made cloth, hosiery goods, readymade woollen and silken goods (d); 22-12-64 (e)
- 10. Shri Rupnarain Dalmia (Proprietor on business under the trade name Messrs. Il Hosicry Mills, 29 Banstolla Street, Ca JK|2396A, 19-12-51 (b); Yearn, hose hosiery, and (1) Any other raw materials, machinery and consumable stores. Certain purchasing dealer to be required for a process in the manufacture of hosicry Hosiery goods (d); 21-12-64 (e).
- 11. Shri Ram Kumar Agarwalla ca business under the trade name Messrs. Popa ware Agency, Sevoke Road, Siliguri (a); J

9.60 (b); Hardwares, linseed oil, tarpentine oil, rods, corrugated sheet, plain sheets, ridgings, iron les, flat iron bars, sanitary fittings, pipes and fitties, flat iron bars, wire nets, glass sheets, rexine cectric goods, wire nets, glass sheets, rexine b, corr products, rubber sheets and pipes, copper b, brushes, varnishes, aluminium sheets, graphite rder (d); 11-12-64 (e).

12. Shri Mahadeolal Agarwalla carrying on under the trade name Messrs. Hanuman res. P.O. Siliguri, Dist. Darjeeling (a); JP|1636A, res. P.O. Oil, foodgrains, salt, soda, linseed oil, undnut oil, vegetable ghee, jira (d); 17-12-64 (e).

13. Messrs. Universal Sanitary Engineers Ltd., Clive Ghat Street, Calcutta (a); LR | 2298A, 7.52 (b); Sanitary goods and the materials required connection with the sanitary contracts (d); 12-12-64

14. Shri Narendra S. Patel carrying on business der the trade name Messrs. S. J. Patel, 21A Canning ret, Calcutta (a); IR 2229A, 3-3-52 (b); Nails, bolts, screws, tacks and asbestos (d); 15-12-64 (e).

15. Shri Hari Chand Kapur (Proprietor) carrying husiness under the trade name Messrs. Raghunath of Factory, 7|1 Babulal Lane, Calcutta (a); 1510A, 30-9-41 (b); Caustic soda, oils and (1) Any her raw materials, (2) Plant, machinery, spare parts, ressories and consumable stores. Certified by the archasing dealer to be required for use in any rocess in the manufacture of soaps (c); Soap (d); 2-12-64 (e).

lo Shri Abdul Karim (Proprietor) carrying on usiness under the trade name Messrs. Calcutta Hardare Stores, 137-138 Chandney Chawk, Calcutta (a); 1.440A, 25-9-41 (b); Hardware (d); 7-12-64 (c).

17. Messrs. Gossain & Co. (Printers) Private Ltd., 'I Grand Lane, Calcutta (a); SL|2287A, 11-10-41 b). Paper, ink and (1) Any other raw materials, (2) lant, machinery, spare parts, accessories and consumble stores, (3) Building and plumping materials or ixures required for construction and repair of any pulding. Certified by the purchasing dealer to be required for use and any process in the manufacture of printed articles (c); 8-12-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A-Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 415 C.T.—31st December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of sewly registered dealers together with a description of

the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Scrial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for resale.

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- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of Electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/resale.

1. Shri Radhashyam Singhania and Shri Ramkrishna Singhania carrying on business under the trade name Mamonchand Radhashyam, P.O. Raniganj, Dist. Burdwan (a); 779A (AS) (Central), 12-12-64 (b); Groundnut oil, ground nut, oil cake (c).

2. Dwaraka Prosad Agarwall and Bhudarmall Agarwalla carrying on business under the trade name Agarwalla Auto Service, Burnpur Road, P.O. Burnpur, Dist. Burdwan (a); 780A (AS) (Central), 14-12-64 (b); Motor parts (c).

3. Shri Harbans Singh Nanda, Harkrishan Singh Lamba, Prithpal Singh Nanda, Sardar Joy Singh, Sardar Darshan Singh Chatwal and Sm. Sumitra Rani Mago carrying on business under the trade name New Benefit Finance Co., Burnpur Road, P.O. Burnpur, Dist. Burdwan (a); 781A (AS) (Central), 15-12-64 (b); Cycle and its parts, radio and its parts, electric fan, record player, record, gramophone (c).

4. Sarbasri Himatlal Vasanji Doshi, Duli Chanc Harichand Magia, Chhotalal Maganlal Botadra and Bhanu Kumar Vasnji Doshi (Partners) carrying of business under the trade name Calcutta Ligh House 71 Canning Street (Room No. 109), Calcutta (a) 1407A (AT) (Central), 18-12-64 (b); Gas light amparts, stove, heater, iron, toaster, kettle, stove regulator and mantle (c).

5. Shri Harbans Lal Kumar (Proprietor) carryin on business under the trade name Pen Commercia 71 Canning Street, Room No. B-13, Calcutta (a 1408A(AT) (Central), 19-12-64 (b); Pen, dot pen ar cutlery goods (c).

6. Shri Tapan Kumar Mitra carrying on busine under the trade name Messrs. Charter Industries, 5 Jatindas Road, Calcutta-29 (a); 886A (BH) (Central 12-12-64 (b).

7. Messrs. Jagannath Rathi, Laxminarayan Ratl Ramchandra Rathi, Balkrishna Rathi, Harinaray. Rathi, Narayan Rathi and Sm. Kusum Rathi carryi on business under the trade name Messrs. Rai Brothers, 7A Elgin Road, Calcutta-20 (a); 887A (B) (Central, 12-12-64 (b); Pigments (c).

8. Messrs. Bithi Bhowmick, Dipti Bhowmick a Shanti Bhowmick carrying on business under the tra name Messrs. B. Bhowmick, 20 Mullen Stre Calcutta-20 (a); 888A (BH) Central), 12-12-64 (b

- 9. Shri Girdharlal Chanderbhan Chawla, Mrs. Nirmal Malhotra, Rajeev Chawla, Vivek Chawla and Miss Soloni Chawla carrying on business under the trade name Messrs. Ransal Rubber Industries, 202|1 Linton Street, Calcutta-14 (a); 889A (BH) (Central), 17-12-64 (b).
- 10. Messrs. Sk. Khoreshaid Ali and Foreshaid Ali carrying on business under the trade name Modern Stores, Aurangabad, Murshidabad (a); 171A (BR) (Central), 28-11-64 (b); Football, sports goods, jarda, gas mantle, locks and keys, kala tablet and ambar tablet (c); Raw materials used in the actual process of manufacture of the goods named below: Transistor radios (d).
- 11. Messrs. Trutools (India) Private Ltd. carrying on business under the trade name Trutools (India) Private Ltd., 9 Old Court House Street, Calcutta (a); 895A (EL) (Central), 19-12-64 (b).
- 12. Shri Dahyabhai Lalubhai Shan (Proprietor) carrying on business under the trade name Perfect Machine Tools Co., 107 Stephen House, 4 Dalhousie Square, Calcutta (a); 896A (EL) (Central), 22-12-64 (b).
- 13. Messrs. Jagannath Pd. Sharma, Kapildea Pandey and S. P. Sharma carrying on business under the trade name Sree Krishna Glass & Moulding Industries, 4 G. T. Road, Howrah (a); 998A (HW) (Ceutral), 23-12-64 (b).
- 14. Sarbasri Chunilal Ghosh and Jawhar Lal Ghosh carrying on business under the trade name Messrs. Ilas & Co., 2 Commercial Buildings, 23 Netaji Subhas Road, Calcutta (a); 1611A (LR) (Central), 11-12-64 (b).
- 15. Shri Prafulla Chandra Dey Bhowmick carrying on business under the trade name Messrs. Tarak Industries, 32|1 Harish Neogi Road, Calcutta (a); 1247A (MK) (Central), 18-12-64 (b).
- 16. Messrs. Nagarmal Magla and Ramnath Agarwalla carrying on business under the trade name Ramesh Chandar Dilip Kumar, 178 Mahatma Gandhi Road, Calcutta (a); 1040A (MR) (Central), 24-12-64 (b); Rape seed (c).
- 17. Messrs. Rabindra Nath Banik, Sushil Kumar Banik and Shailaja Ranjan Banik carrying on business under the trade name Banik Rubber Industries, Jessore Road. P.O. Madhyamgram, 24-Parganas (a); 860A (PG) (Central), 11-12-64 (b).
- 18. Shri Khagendra Nath Ghosh carrying on business under the trade name Timber Concern (India), 9 Pul Street, Calcutta-4 (a); 1181A (SH) (Central), 11-12-64 (b); Sal and hardwood logs (c).
- 19. Messrs. Maniklal Mohata and Hari Kisandas Mohata carrying on business under the trade name Arim Steel & Metal Works, 8 Cossipore Road, Calcutta (a); 1182A (SH) (Central), 11-12-64 (b).
- 20. Shri Guruprosad Biswas carrying on business under the trade name Wood & Works, 65 Strand Road, Calcutta (a); 1183A (SH) (Central), 12-12-64 (b); Timber (c).
- 21. Shri Amrita Lal Majumder carrying on business under the trade name Messrs. Occo

- Engineering Service, 57 Ganesh Chandra A Calcutta, Calcutta (1) (a); 148B (SL) (Ce 4-12-64 (b).
- 22. Shri Jairam Lekhraj carrying on b under the trade name Messrs. Modern Apphano 3 Chittaranjan Avenue, 3rd floor, Calcum 1672A (SL) (Central), 8-12-64 (b); Inter-concation systems, cooking range, loudspeakers, materials (c).
- 23. Shri Parkash Chandra Oberoi carry business under the trade name Messrs. Oilseal prises, 55 Bentinck Street, 2nd floor, Calcun 1673A (SL) (Central), 9-12-64 (b); Moto and accessories (c).

S. K. BOSE, Comme

No. 416 C. T.—31st December 1964.—In pu of the provisions of section 9 of the Bengal | (Sales Tax) Act. 1941 (Bengal Act VI of 1941 with rule 11 of the Central Sales Tax (West Rules, 1958, the following names and addre registered dealers whose registrations und Central Sales Tax Act were amended with effethe date noted against each of them and in of the particulars appearing in the different in the manner indicated against such particular published for general information:—

- Notes.—(a) Serial number, name, address, cha of business and number of branc
  - (b) Number and date of the regi
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or ing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation tribution of electricity or any oth of power.
  - (g) Goods for use in the packing of for sale/resale.
  - (h) Date of amendment.
- 1. Shri Suresh Chand Agarwalla carry business under the trade name Mira Stor Canning Street, Calcutta (a); 1150A(AT) (27-1-61 (b); (A) Leather bags, plastic bags, suit case, holdall (c); 19-12-64 (h).
- 2. Jonab Gulam Abbas carrying on under the trade name Factory Stores Corpors Canning Street, Calcutta (a); 1382A(AT) (22-6-64 (b); (A) Chain pulley block, bear 19-12-64 (h).
- 3. (S) Mohanial Agarwala carrying on under the trace name Messrs. Shiw Textile, 194 Cross Street. Calci 343A(AT) (Central), 28-6-57 (b); (D) Res garments (c); 21-12-64 (h).
- 4. Shri Satyanarayan Kezriwal carrying (ness under the trade name Messrs. B. K. S. 180 Cross Street, Calcutta (a); 934A(AT) (8-12-58 (b); (A) Jute pickers. boxend spr cloth, perforated steel strips (c); 21-12-64 (h)

Manoharial Choudhury, Rampiban Choudhury, Rambilash Choudhury Carrying on Marte trade name Surajmal Harmukhrai, (a): (188A(AT) (Central), (D) Piece goods, jute products, iron and dware goods. chemicals, machinery and and implements (c); 22-12-64 (h).

Amrital Shah carrying on business under name Unique Traders, 71 Canning Street, 1 (a): 373A(AT) (Central), 28-6-57 (b); (A) (c): 22-12-64 (h).

s) Shn Ram Chandra Singh carrying on busider the trade name Bhawarai Amarnath (for) and Chandra Singh and Shri Ram Chandra under the trade name (amarnath, 99/5 canning Street, Calcuttu 7A(AT) (Central), 16-8-61 (b); 23-12-64 (h).

i) Shri Jethmal Lunia, Shri Bhanwarlal Lunia, lakhand Lunia and Shri Rawatmal Lunia on business under the trade name Askaran (for) Shri Jethmal Lunia, Shri Bhanwarlal ihn Bakhand Lunia, Shri Rawatmal Lunia Champa Bai carrying on business under the time Askaran Jethmal, 35 Armenian Street, la (a): 829A(AT) (Central), 29-11-57 (b); 64 (h).

- (5) Vallabdas Mohandas Shah carrying on sunder the trade name Messrs. Naresh Kumar (or) Messrs. Tulsi M. Shah, Pravin M. Shah Villabdas Shah carrying on business under the name Messrs. Naresh Kumar & Co., 45/B (osh Mukherjee Road, Calcutta-25 (a): (BH) (Central), 3-12-59 (b); 11-12-64 (h).
- (5) Shri Vadilal Sheth (Proprietor) carrying siness under the trade name Sheth Bros. (for) 5 Sheth Bros., 55A Girish Mukherjee Road. (ta (a); 429A(BH) (Central), 6-7-57 (b); (D) 1217 goods. (A) Olive oil, butter, napthalene (c). 15-12-64 (h).

Messrs. Great Eastern Stores (Private) Ltd.. dl), 22-6-57 (b); (A) Tinned and frozen fish, wees and squashes, tooth picks, ghee, dry yeast 1-12-64 (h).

- Messrs. Ramnarayan Memani, Keshrichand Ra. Kistur Chand Bothra and Jatanlal Bothra my on business under the trade name Mahabir Madan Gopal, Salar. Mursidabad (a); 78A(BR) Mall, 4-11-57 (b); (A) Sabui string, cocoanut and sing (c); 11-12-64 (h).
- (S) Messrs. Rajkumar Nath and Sudhir hat Nath carrying on business under the trade is Shyama Cycle Works (for) Messrs. Rajkumar is Sudhir Kumar Nath and Bimal Kumar Chancurying on business under the trade name ama Cycle Works, Khagra, Mursidabad (a): (BR) (Central), 20-7-57 (b); 16-12-64 (h).
- Mesars. Ramkishore Barnawal, Shiv Prosad Rawal, Ganga Prosad Barnawal, Kanta Prosad Barnawal, Shyamlal Barnawal and Omprakash Barral (Partners) carrying on business under the trade Mesars. Kasiram Ramkhelon, Cooch Behar, Cooch Behar, Additional Place of business—thata. Dist. Cooch Behar (a); 20B(CB) (Central),

- 21-6-57 (b); (A) Automobile parts and condensed milk (c); 23-12-64 (h).
- 15. Shri Utpalendra Mukherjee carrying on business under the trade name Victory Leather Works. (S) 32 Dalhousie Square (1st floor). Calcutta (for) 167 Old Chinabazar Street. Calcutta (a); (S) 894A(EL) (Central) (for) 263A(CR) (Central) (b); 18-12-64 (h).
- 16. (S) Messrs. Jadupati Biswas, Swapan Kumar Biswas, Jyoti Biswas and Jyotsna Biswas carrying on business under the trade name J. Biswas & Co. (for) Messrs. J. Biswas & Co., 9B Dalhousie Square East, Calcutta (a): 47B(EL) (Central), 30-9-58 (b): 21-12-64 (h).
- 17. Shrimati Parmeshwari Devi Khaitan and Shri Giridhargopal Khaitan carrying on business under the trade name Deepak Rubber Industries, 36 Chakpara Road, Liluah, Howrah (a); 718A(HW) (Central), 8-9-62 (b), Insert Rubber chemicals after the word 'Aluminium tubes' (d); 18-12-64 (h).
- 18. Shri Shyam Sundar Chand Gothia (Proprietor) carrying on business under the trade name Udai Ram Shyam Sundar, 71 Burtolla Street, Calcutta (a); 1055A(JK) (Central), 23-9-63 (b); (A) Moong and moong chuni, mustard seed (c); 18-12-64 (h).
- 19. Messrs. Bhiwandiwalla & Co. (Bombay)
  Private Ltd., 2 Doyehatta Street, Calcutta (a);
  136A(JK) (Central), 1-7-57 (b); (A) Groundnut oil
  (c); 24-12-64 (h).
- 20. Sarbasri Banarsidas Agarwala, Prakash Nath Gupta and Loknath Gupta carrying on business under the trade name Gupta Electrodes Distributors, 5 Clive Row, Calcutta (a): 1573A(LR) (Central), 7-8-64 (b): (A) Electrodes, welding cables (c): 12-12-64 (h).
- 21. (S) Messrs. D. S. Choubey & Sons (Private) Ltd., 24 Strand Road, Calcutta (for) Messrs. D. S. Chowbey & Sons Ltd. (a); 669A(LR) (Central), 13-9-57 (b); 16-12-64 (h).
- 22. Sm. Sugani Devi Saria and Madanlal Saria carrying on business under the trade name Hindusthan Trades Corporation, 13 India Exchange Place, Calcutta (a): 1546A(LR) (Central), 25-5-64 (b); (A) Steel wire healds, oilite bushes, picking band, leather beltings, tuggers, picking sticks (c); 17-12-64 (h).
- · 23. The Loewy Engineering Company Ltd., B-4 Gillander House, Netaji Subhas Road, Calcutta (a): 164B(LR) (Central), 23-11-64 (b); (A) Structural steel fabrication, steel castings, iron castings, electric cables, machinery and machinery parts, electric switch gears, fuse units, switch boards, pipe and pipe fittings, measuring instruments, refractories, electrodes, electrical light fittings and accessories, ventilation fans and blowers. (A) Raw materials. Required for use in the actual process of manufacture of structural steel fabrication (d): 17-12-64 (h).
- 24. Shri Abani Kumar Dhar carrying on business under the trade name Messrs. Abani Sports Industries, 18/1/6 Canal West Road, Calcutta (a); 1194A(MK) (Central), 6-7-64 (b); (A) Sports goods, gymnastic goods (c); (A) Sports goods, gymnastic goods (d); 19-12-64 (h).
- 25. Shri Shyam Ram Shaw carrying on business under the trade name Messrs. Shyam Ram Pananlal, 81 Madan Mohan Burman Street, Calcutta (a):

and the state of t

- 1142A(MK) (Central), 20-12-63 (b); (A) Grinder saw machine and french chalk after the word drilling machine (c); 24-12-64 (h).
- 26. Sarbasri Sachindra Mohan Guha, Sailendra Mohan Guha, Satyendra Mohan Guha, Samarendra Mohan Guha, Samarendra Mohan Guha and Sudhindra Mohan Guha (Partners) carrying on business under the trade name Messrs. S. M. Guha & Brothers. Balurghat, West Dinajpur (a): 66B(ML) (Central), 23-5-58 (b); (A) Denatured spirit, dal, agarbati (c); 21-12-64 (h).
- 27. Shri Gajananda Agarwalla (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Gowrdatta Nowrang Rai, P. O. Chanchole, Dist. Malda (a); 148A(ML) (Central), 30-9-58 (b); (A) Broomstick (c); 18-12-64 (h).
- 28. Shri Kalikinkar Poddar carrying on business under the trade name Messrs. Bharat Glass Stores, (S) Ukilpara, Raiganj, West Dinajpur (for) Hatkhola. Raiganj, West Dinajpur (a); 255A(ML) (Central), 26-6-64 (b); 23-12-64 (h).
- 29. Sarbasri Maliram Agarwalla and Shewlall Agarwalla (Partners) carrying on business under the trade name Messrs. Mahadeolal Maliram, English Bazar, P. O. & Dist. Malda (a); 158A(ML) (Central), 11-7-59 (b); (A) Lime (c); 23-12-64 (h).
- 30. Shri Fate Chand Banthia (Proprietor) carrying on business under the trade name Messrs. Great Rajasthan Stores, English Bazar, Malda (a): 89B(ML) (Central), 12-8-57 (b); (A) Knitting pins (c): 23-12-64 (h).
- 31. Sarbasri Hulas Chand Rathi, Ganapatlal Behari and Gobinda Ram Taparia (Partners) carrying on business under the trade name Messrs. Hulas Chand Rathi, Kaliaganj, West Dinajpur (a); 22A(ML) (Central), 4-7-57 (b); (A) Match (c); 23-12-64 (h).
- 32. Shri Ram Chandra Dey, Nirmalendu Dey and Bimalendu Dey carrying on business under the trade name Ram Chandra Dey & Sons, Kotebazar, Midnapore (a); 33A(MN) (Central), 17-8-57 (b); (A) Wheat bran (c): 14-12-64 (h).
- 33. Shri Shivprotap Bagri (Proprietor) carrying on business under the trade name Messrs. Shivprotap Brijratandas, 27 Ram Sevak Mullick Lane, Calcutta (a); 993A(MR) (Central), 3-10-63 (b); (D) Hessian and gunny (c); 18-12-64 (h).
- 34. Shri Ramwatar Agarwalla and Shri Sanwarmall Agarwalla (Partners) carrying on business under the trade name Messrs. Swarmall Ramwatar, 32 Cross Street. Calcutta (a); 540A(MR) (Central), 30-7-54 (b); (A) Plastic and balloon cane (c); 19-12-64 (h).
- 35. Shri Dasharathi Paul (Proprietor) carrying on business under the trade name Messrs. Paul Bios., 115 Netaji Subhas Road, Calcutta (a); 410A(MR) (Central), 10-7-57 (b); (A) Iron wire, g. i. wire and barbed wire, (D) All kinds of hardware goods (c); 19-12-64 (h).
- 36. (S) Ram Prakash Air! (Proprietor) carrying on business under the trade name Messrs. Prakash Mill Stores (for) Messrs. Prakash Mill Stores. 111/B Netaji Subhas Road, Calcutta (a); 851A(MR) (Central), 25-9-57 (b); 22-12-64 (h).

- 37. (S) Messrs. Shri Kishan Das Verna krishna Das Verna carrying on business trade name Harikishan Balkishan tor, San Kishan Verma (Proprietor) carrying on business the trade name Messrs. Harikishan Balki Monohardas Katra, Calcutta (a): 547A(MR) 31-7-57 (b): 19-12-64 (h).
- 38. Messrs. Anath Nath Paul, Biswar, Alokenath Paul and Debnath Paul carrying ness under the trade name K. C. Paul & Khengraputty Street, Calcutta (a), 4 (Central), 12-7-57 (b); (D) Piece goods, glassware and spices; (A) Umbrella parts (c (h).
- 39. (S) Messrs. Rawatmal Sarda, Radi Sarda, Omprakash Sarda and Brijlal Sard name Pradi (for) Shri Brijlal Sarda (Proprietor) carrian ness under the trade name Messrs. Pradi 157 Netaji Subhas Road, Calcutta (a), (Central), 13-1-61 (b); 22-12-64 (h).
- 40. (S) Messrs. Kewal Kishan Talwar at Talwar carrying on business under the to Vijoy Radio & Gramophone Co. (for) Si Talwar (Proprietor) carrying on business trade name Messrs. Vijoy Radio & Gramopho & Gramopho Mahatma Candhi Road. Calcutta (a), 10 (Central), 26-2-64 (b); 24-12-64 (h).
- 41. (S) Sitangshu Mohan Ghosh and Charan Paul carrying on business undename Satgachi Trading Co. (for) Mesa Trading Co., (S) 4A Maharaja Nanda Ku (South), Calcutta-36 (for) 464 A Jesso Calcutta-28 (a): 295A(PG) (Central), 15-12-12-64 (h).
- 42. (S) Shri Sushil Kumar Gangul c business under the trade name Ram C (for) Messrs. Rani Cycle Stores, Charal B Budge, 24-Parganas (a): 218A(PG) (Central (b): 15-12-64 (h).
- 43. (S) Messrs. Gosta Behari Sadhuk Ch. Sa'lhukhan, Natick Ch. Sadhukhan; Dulal Sadhukhan carrying on business trade name Messrs. Bharati Chemical V Messrs. Bharati Chemical Works, Talpuku porc, 24-Parganas (a); 11B(PG) (Central (b); 16-12-64 (h).
- 44. Messrs. Popatlal Shah. Girdharlal lal Shah, Keshavlal Shah, Tapulal Kot Kumar Kothari, Chandra Kant Shah. Shah. Bipin Kumar Shah. Bapin Chandra vin Kumar Shah. Hasmukhrai Shah an Raliat Jai Shah carrying on business und name Tribhovandass M. Shah. (S) Exchange Place, Calcutta (for) 8 Lu Calcutta (a); (S) 1177A'RB) (Central) (for (Central) (b); 18-12-64 (h).
- 45. (S) Shri Rajendra Nath Mukher on business under the trade name Star Panish Works (for) Shri Vinodrai L. Pan or business under the trade name Star Panish Works, (S) 3 Ezra Street, Calcutta (a); (S) Portuguese Church Street, Calcutta (a); (S) (Central) (for) 1322A(AT) (Central) (b)

Messrs. Ramkishan Damani and Purumass Maheswari carrying on business under
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R. P. Trading Co., 14/2 Old Chinabazar Street.
R. P. Trading Co., 14/2 Old Chinabazar Street.
(a): 773A(RB) (Central), 9-12-54 (b);
(b) (h).

Messis. Bells Electrical Corporation (Private) p.36 India Exchange Place, Calcutta (a); RB) (Central). 31-7-57 (b); (D) Insulating als. (A) (1) Fibre sheets, (2) Cotton tape and (3) Ebonite rods, fibre rods and bakelite rods, thesive tape and synthetic resin varnished tapes. Spahn and leatheroid sheets, (6) Empire cloth tipes and tubes (also known as cotton varnished tubes and cloth), (7) P. v. c. sleevings, tapes, and cloth and sheets, (8) Glass fibre cloth, and sleeving, (9) Starter coils, (10) Processed and kraft sheets (c); 19-12-64 (h).

Messrs. Fuel & Stores (Private) Ltd., (S) at the Building, Lallbazar Street, Calcutta (for) eadon Street, Calcutta, (A) 17 Beadon Street, tal (a); (S) 89B(RB) (Central) (for) 38B(MK) rall (b); 22-12-64 (h).

Messrs. C. J. Hewlett & Sons (Private) Ltd., Pollock Street, Calcutta (for) 147 Cotton Street, Ita (a); (S) 1178A(RB) (Central) (for) 1119A(JK) ral) (b), 22-12-64 (h).

Shri Nepal Ch. Nandy Mazumder (Proprietor) ng on business under the trade name Messrs.

3 Bipani, 58 Clive Street, Calcutta (a); (RJ) (Central), 6-12-57 (b); (D) Aluminium enamel wares, glass wares, potteries, non-is metal (c); 22-12-64 (h).

- (S) Shri Onkarmal Goenka and Shri Shankaroenka (Partners) carrying on business under the name Messrs. Onkarmull Shankarlal (for) onkarmull Shankarlal, 94/4 Lower Chitpur. Calcutta (a); 99A(RJ) (Central), 26-6-57 (b); 12-64 (b).
- 52. (S) Shri H. G. Misra and Shri S. K. Misra mying on business under the trade name Torringn Needle Agency (for) Messrs. Torrington Needle gency. 21/A Gour Laha Street, Calcutta-6 (a); iiA(SH) (Central), 3-9-57 (b); 11-12-64 (h).
- 53. (S) Shrimati Bela Chowdhury carrying on stress under the trade name Baby Food Products of (for) Messrs. Baby Food Products, 24 Kashi uta Street, Calcutta-6 (a); 138A(SH) (Central), 17-57 (b); 11-12-64 (h).
- 54 Shrimati Shefalika Mukhopadhaya carrying on names under the trade name Messrs. National onductor Corporation, (S) 15 Cossipore Road. akutta (for) 33 Raja Naba Kishan Street, Calcutta (J. 1018A(SH) (Central), 11-2-63 (b); 12-12-64 (h).
- 55. Messrs. Sanat Kumar Chowdhury and Provat mar Chowdhury carrying on business under the de name Chowdhury & Co., 67/45 Strand Road. acuta (a): 217A(SH) (Central), 23-7-57 (b); (A) me stone, dolomite, bauxite, alum, felsphar and lanz (c): 12-12-64 (h).

- 56. Shri Sudhanshu Sekhar Nandan carrying on business under the trade name Messrs. Transco Radio Service. 69 Sikdar Bagan Street, Calcutta (a): 1133A(SH) (Central), 13-6-64 (b); (A) Transistors speakers and gang condensors after the word 'Nil' (d); 14-12-64 (h).
- 57. Messrs. Sagarmal Agarwala and Jiban Krishna Ghosh carrying on business under the trade name Sagarmall Agarwalla, 67/46 Strand Bank Road. Calcutta (a): 979A(SH) (Central), 3-11-62 (b); (A) Groundnut oil (c); 14-12-64 (h).
- 58. Shri Nepal Kumar Chakrabarti (Proprietor) carrying on business under the trade name Messrs. K. N. Chakraborti, 22/2A Baghbazar Street. Calcutta-3 (a): 843A(SH) (Central), 6-7-61 (b): (A) Tanned ox sole leather, ram leather, picking band leather, adhesive and thinner after the word 'Nil' for manufacture of textile jute loom and spinning accessories after the word 'Nil' (d): 15-12-64 (h).
- 59. (S) Messrs. Sanat Kumar and Durgadas Pal carrying on trade name Empress Hosiery Mills. 79B Sovabazar Street, Calcutta-5 (a), 139A(SH) (Central), 10-7-57 (b):
- 60 (S) Netai Chand Mullick, Gadai Chand Mullick, Nemai Chand Mullick and Kartick Chand Mullick carrying on business under the trade name Messrs. H. Mullick & Co. (for) Messrs. H. Mullick & Co., 65 Ganesh Chandra Avenue, Calcutta (a); 536A(SL) (Central), 6-8-57 (b); 7-12-64 (h).
- 61. (S) V. C. Vithal Das Shah, N. V. Shah, M. K. Manmohan Shah, B. H. Shah, K. M. Shah, S. N. Shah, Sandip Natwarlal Shah, Suresh Natwarlal Shah, Kumari N. V. Shah, Kumari S. M. Shah and Kumari P. M. Shah carrying on business under the trade name Messrs. K. M. Shah & Co. (for) Binabhai Vithaladas Shah, Hira Luxmi Manmohandas Natwarlal Vithaladas Shah and M. K. Monmohan Das Shah carrying on business under the trade name Messrs. M. Shah & Co., P-33 Mission Row Extension, Calcutta (a); 272A(SL) (Central), 1-7-57 (b); 7-12-64 (h).
- 62. Shri H. Dharewa carrying on business under the trade name Messrs. Eastern Engineering Enterprises. 54 Ganesh Ch. Avenue. Calcutta (a); 1599A(SL) (Central), 15-6-64 (b); (A) Electric motor, generator and capacitor (c); 7-12-64 (h).
- 63. Messrs. The East Asiatic Co. (India) (Private) Ltd., P-29 Mission Row Extension, Calcutta (a); 1335A(SL) (Central), 1-7-57 (b); (A) Vegetable oil and oil seeds (c); 8-12-64 (h).

Explanatory notes. - Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended: -

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 417 C. T.—31st December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

- Notes.—(a) Serial number, name, addres, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation or distribution of electricity or any other form of power.
  - (g) Goods for use in the packing of goods for for sale/resale.
    - (h) Date of cancellation.
- 1. Shri Tuljabhai Kalidas Patel (Proprietor) carrying on business under the trade name Messrs. Patel Tobacco Co., 24/25 Rupchand Roy Street, Calcutta (a); 887A(AT) (Central), 23-7-58 (b); Biri tobacco, biri leaves (c); 21-12-64 (h).
- 2. Shrimati Kamfi Debi carrying on business under the trade name Talchar Forest Products, 19

- Armenian Street, Calcutta (a): 1284A(AT) (6)
- 3. Shri Halim Fazle Hussain, Shri Ami H Buxanusa and Shri Mansur Tanjebhai Vazi ing on business under the trade name Bri Syndicate, 44 Armenian Street, Cakus 1217A(AT) (Central), 14-11-61 (b); 24-12-64
- 4. Shri Mahadeolal Agarwalla carrying ness under the trade name Messrs. Hanumar P. O. Siliguri, Dist. Darjeeling (a): 332AJP) (126-9-57 (b); Mustard oil, vegetable ghee, sug cocoanut oil, maida, atta, wheat, gram, jafran groundnut oil, groundnut, linseed oil, nee, chillies, haldi, spices (c); 17-12-64 (h).
- 5. Shri Ram Kumar Agarwalla catrying ness under the trade name Messrs. Popular I Agency. Sevoke Road, Siliguri, Darjeh 453A(JP) (Central), 22-9-60 (b); Hardware linseed and tarpentine oil, iron rods, consheets, plain sheets, ridgings, iron angles, bars, sanitary fittings, pipes and fittings, goods, wire nets, glass sheets, rexine cloth, conducts, rubber sheets and pipe, copper rods, varnishes, aluminium sheets, graphite power 11-12-64 (b).
- 6. Messrs. Gossain & Co. (Printers) Priv. 7/1 Grant Lane, Calcutta (a); 330A(SL) (18-7-57 (b); Paper, ink and any other raw in the manufacture of printed articles for 8-12-64 (e).

S. K. BOSE, Commis

# The



### Gazette

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THURSDAY, JANUARY 28, 1965

[ SAKA 1886

## PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes GOVERNMENT OF WEST BENGAL

# CTORATE OF COMMERCIAL TAXES WEST BENGAL

Calcutta

### NOTIFICATIONS

418 C. T - 7th January 1965.—In pursuance provisions of section 9 of the Bengal Finance Iati Act, 1941 (Bengal Act VI of 1941), the gnames and addresses of newly registered together with a description of the goods by their registration certificates are published etal information:—

- of business and number of branches.
- (b) Number and date of the registration certificate.
- (c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.

Shr Basudev Singh carrying on business under more name Messrs. Basudev Singh, 17 Chetla

19) Siding. Calcutta-27 (a); AL/2052A, 21-12-64 [ad] (d).

Sarbasn Subodh Chowdhury and Nirmal P Chowdhury (Partners) carrying on business the trade name Messrs. Chowdhury Brothers, P Mukherjee Road, Calcutta-26, (1) 88/1-C B Avenue, Calcutta-26, (2) 59 Russa Road, University (a) AL/85B, 21-12-64 (b): Shell motor bricants, klenzit, flushing oil, b. o. c. oils and waste (d).

Sarbasti Siba Prosad Dutta and Jitendra Nath (Partners) carrying on business under the trade Messis. Eversure Engineering Enterprisers, 3A Kundu Road, Calcutta-25 (a); AL/1053A, 23-12-64 (b); (1) Raw materials. (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named be'ow: (i) Electric switches. (ii) Switch box, spares and components of electric starters, switch gears, controllers, motors and panel boards (c).

- 4. Sarbasri Rasik Varjivan, M. B. Jaitha and Savita Varjivan (Partners) carrying on business under the trade name Messrs. Digvijoy Auto Service, 99 Circular Garden Reach Road, Calcutta-23 (a); AL/1054A, 23-12-64 (b). Motor spirit, motor oil, lubricants, grease, car polish, battery acids, chamois, leather and duster (d).
- 5. Shri Jitendra Nath Dey (Proprietor) carrying on business under the trade name Messrs. Dey Brothers, 72A Ashitosh Mukherjee Road, Calcutta (a); Al /1055A, 24-12-64 (b), (l) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold and silver ornaments (c).
- 6 Messrs. Process Machinery and Equipments (Private) Ltd., 144 Ashutosh Mukherjee Road, Calcutta-25 (a) AL/1056A, 24-12-64 (b), (1) Raw materials. (2) Plant, machinery, spare parts and accessories. (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Equipments of chemical. (ii) Plants, machinery, tools and implements (c).
- 7. Shri Panchan Patel, Shri Arjun Patel, Shri Devji Patel and Shri Ramji Patel carrying on business

- under the trade name Nalhati Timber Works, P. O. Nalhati, Dist. Birbhum (a); AS/2550A, 21-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., spirit, varnish. Provided that all goods for which exemption from payment of saies tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber, (ii) Doors and windows, (iii) Wooden furniture (c).
- 8. Shri Amritlal Chopra carrying on business under the trade name Chopra Motors, G. T. Road. East, Asansol, Dist. Burdwan (a); AS/2551A, 22-12-64 (b); Motor parts, motor oil, grease (d).
- 9. Shri Sardar Jogendra Singh, Sardar Mohendra Singh and Sm. Jogin Kaur carrying on business under the trade name Bharat Motor Stores, Amrasottamour, P. O. Searsole Rajbari, Dist. Burdwan (a): AS/2552A, 22-12-64 (b): Motor parts and accessories, grease (d).
- 10. Shri Bholanath Ghosh, Ajit Kumar Banerjee, Nikunja Ranjan Lodh carrying on business under the trade name Basudha Bricks Construction Co., Illambazar Ghat, P. O. Monkpara, Dist. Burdwan (a): AS/2553A, 22-12-64 (b); (1) Raw materials. (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks (c).
- 11. Shri Kishan D. Chanchani, Shri Hamendra P. Chanchani, Shri Mahipallal A. Worah, Shri Lalji Mulji Worah, Sm. Chandraprova Chanchani, Sm. Sagunalaxmi Chanchani, Sm. Managani Chanchani, Sm. Suraijani Chanchani, Shri Probin Chandra Chanchani, Sm. Ramangami Chanchani, Sm. Hirajami Chanchani, Sm. Bhupen D. Chanchani, Sm. Harichhagami Chanchani, Sm. Jaswalgami Chanchani, Sm. Amantgami Chanchani, Sm. Janakgauri K. Chanchani, Sm. Padmagami Chanchani, Sm. Mukhtagauri Pathak and Shri Provinchandra Worah carrying on business under the trade name Eastern Timber Trading Co., P. O. Ukhra, Dist. Burdwan (a); AS/2554A, 22-12-64 (b); Timber, bamboo matting, bamboo sleepers (d).
- 12. Messrs. Charat Ram Shridhar Pl., Bharat Ram, Arun Bharat Ram, Vivek Bharat Ram, Sm. Sumitra Charat Ram, Sm. Santosh Deepak Charat Ram, Shri Sidharath Charat Ram, Sm. Krishna Kumarv Agarwal, Sm. Radha Rani Agarwal, Shri Dinesh Kumar Agarwal, Sm. Daya Goal, Miss Bina Gupta, Sm. Nilma Ghosh, Shri Shrikanta Kirloskar and six minors carrying on business under the trade name Messrs. General Industrial Distributors, 49/1 Gariahat Road, Calcutta-19 (a); BH/3732A, 18-12-64 (b); Enamelled wire, condensors, p. v. e. wires and cables, tungsten carbide tips and tools (d).
- 13. Shri Lakshmi Kanta Chatterjee carrying on business under the trade name Messrs. Calcutta Commercial Enterprises, 16/A Ram Mohan Dutta Road, Calcutta-20 (a); BH/3734A, 21-12-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Kit boxes (c); Steel sheets, sections, brass, aluminium sheets, porcelain insulator, plastic and alkathin insulator sheets, tubes and phials, surgical equipments, paints varnish, brushes, castors,

- rubber goods, wire nets, steel springs, i plastic pha equipments, magnifying glass, electronics
- 14. Shri Satya Charan Ghose Majum on business under the trade name Men Paints, 32 Elgin Road, Calcutta-20 (a) 22-12-64 (b); (1) Raw materials, (2) Math parts and accessories. Provided that all which exemption from payment of second claimed are intended for use in the actual manufacture of the goods named below varnishes (c).
- 15. Messrs. Pashupati Saha, Ramapat Shyama Pada Saha carrying on business trade name Sweet Meat Shop, Khagra, Mursidabad, Mursidabad (1) (a), BR 4kl (b); (1) Raw materials, (3) Consumable coal and firewood. Provided that all goods exemption from payment of sales tasks intended for use in the actual process of m of the goods named below: (a) Sweetmea Salted cooked food (c).
- 16. Shri Ganga Prosad Podder carrying ness under the trade name Gandheswar, Bhowaniganj Bazar, Cooch Behat (a), (29-12-64 (b); Sagu, topioca, ariowroot, cool medicine, paper, stationery, spices, other t covered under 54 Act, cocoanut oil basa oil, castor oil, calcium carbide amonta gazette paper, exercise book, cande eie perfumery, cosmetics, sugar candy, palm car ashes, sodi-bi-curb, lime, betelnat, kh, yer, a dhuna kathi, ink, groundnut, thread, jute streened milk, colour, torch battery worth b paste (d).
- 17. Shri Nagindas Prabhudas Mehta car business under the trade name Variety Wire Co., 13 Pollock Street, 2nd floor, Calcut CL/3801A, 15-12-64 (b); (1) Raw materials t say g. i. wire. Provided that all good to exemption from payment of sales tax is claimtended for use in the actual process of main Mest Bengal for sale of the goods named (i) Wire netting, (ii) Barbed wire. (in) Wire (c); (i) Hoop iron and (ii) G. I wire (d)
- 18. Shri Enamel Haque carrying on under the trade name Kohmoor Optical. 33 Lane, Calcutta (a); CL/3802A, 15-12-64 (b), a materials that is to say plastic powder and Provided that all goods for which exempted payment of sales tax is claimed air intended in the actual process of manufacture in West for sale of the goods named below to frames (c).
- 19. Sarbasri Suraj Ratan Binani, Krishia Binani, Raj Kumar Binani and Shyam Sunar carrying on business under the trade name lod Corporation, 285F Bowbazar Street, Calcett CL/3803A, 15-12-64 (b); (1) Rolled steel 5 (declared goods) and (2) C. I. skull (d)
- 20. Sarbasri Ram Kumar Jain, Girdhanla and Ratanlal Jain carrying on business and trade name Kuber Industrics 161/1 Mahaima (Road, 1st floor, Room No. 18, Calcutt CL/3804A, 15-12-64 (b).

She trade name Gujrat Engineering Co., 12B Sarani, Room No. N. S. 6, 1st floor.

(a) CL 3805A, 15-12-64 (b); Rolled steel (declared goods) (d).

ihrmati Gayarsi Debi Khandelwal and Shrin Khandelwal carrying on business under the ame Ramjiwan Atmaram, 13 Portuguese Street. Calcutta-1 (a); CR/3521A, 18-12-64 for sulphate, caustic soda, groundnut oil, silialid, accite acid, catechu, alum, bleaching tin ingot, magnesium curbide borax, soda umi leicarbonate, rosin, tea, salmae and ani-

tesars Kaiyambhai Mulla Akbarally Kam-1 Khasamwala, Moizbhai Asgarbhai Cochin-Safubhai Akbarally Vadnagarwala, Rubabhai alli Rangewala, Sm. Zarinabai Sarafally Ranglia and Sm. Fatembai Hasanbhai Mandley carrying on business under the trade name n Tools (India), 67B Netaji Subhas Road. No 53. Calcutta (a); CR/3522A, 23-12-64 (b); ne parts, tools, pipe and pipe fittings (d).

Mukul Kumar Chatterjee carrying on business the trade name Calcutta Furniture, 1/1 Vansi-. Calcutta (a); EL/3685A, 28-12-64 (b); (1) naterials. (2) Plant, machinery, spare parts and tries. (3) Consumable stores. Provided that ids for which exemption from payment of sales claimed are intended for use in the actual of manufacture of the goods named below n furniture (c).

Nandkishore Agarwal and Mangeram Agarmying on business under the trade name Messrs.

ue.ii Auto Agency, Sevoke Road, Siliguri (a);

2146A, 21-12-64 (b); Motor parts and its its its

- Asharam Agarwalla, Radheshyam Mor, Maha-Piasad Mor and Jugal Kishore Agarwalla carryon business under the trade name Messrs. ShanHardware Stores, Sevoke Road, Siliguri (a):
  197A. 22-12-64 (b); Paint, varnish, iron rods.
  Inseed oil, tarpin oil, bolts, nuts, wire nails,
  furniture, hinges, door fittings, locks and keys,
  pipe and pipe fittings, sanitary fittings, handles,
  hessian cloth, electric bulbs, g. i. plain sheets.

  c lights, gas lights, stoves, brush, brass sheets,
  wire ropes, tubewell requisites, cane basket,
  il tar, dry colour and barbed wire (d).
- 7 Shri Hira Lal Sharma carrying on business ier the trade name Messrs. Monaka Embossing 9 Jagabandhu Boral Lane, Calcutta (a), 3838A, 26-12-64 (b); (1) Raw materials: Proed paper, printing ink. (2) Machinery, spare parts accessories. Provided that all goods for which applied from payment of sales tax is claimed are indeed for use in the actual process of manufacture the goods named below: Embossied lebels for
- R. Shri Subodh Bikash Chowdhury carrying on thess under the trade name Messrs. Scientists Own Cern. 115B Vivekananda Road, Calcutta (a): 3839A, 28-12-64 (b); (1) Raw materials: Labori re-agents. Provided that all goods for which approximately process of manufacture in the actual process of manufacture

- of the goods named below. Biological stains for sale (c). Laboratory re-agents and laboratory glass apparatus (d).
- 29. Shri Kishori Mohan Dey carrying on business under the trade name Messrs. Main Electric Co., 217 Bidhan Sarani. Calcutta (a): MK/3840A. 28-12-64 (b): Electric light group articles (d).
- 30 Shri Dilip Kumai Banerjee carrying on business under the trade name Messrs. Crown Rubber Mfg. Co., 99 Beadon Street, Calcutta-6 (a); MK 3841A, 29-12-64 (b), (1) Raw materials: Rubber and brass pipes, (3) Consumable stores, viz., spindle oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Rubber bushes, rubber wheels, rubber rings and rods for sale (c).
- 31. Sarbasri Sewa Singh, Sardai Mewa Singh and Saidai Narindai Singh carrying on business under the trade name Messrs. Punjam Bricks, Vill. Harishpur. P. O. & Dist. Midnapore (a), MN/1776A, 22-12-64 (b); (1) Raw materials, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Bricks (c).
- 32. Sarbasri Nagendra Nath Ray and Balai Lall Manna carryingt on business under the trade name Messis. Tamiralipita Wire flindustries, Vill. Bishnubard, P. O. Naokuri, Dist. Midnapore (a), MN/1777A, 22-12-64 (b), (f) Raw materials, v.z., wire, (2) Plant, machinery, spate parts, and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below. (i) Wire nettings (c).
- 33. Shri Prokash Chandra Halder carrying on business under the trade name Halder & Company, 237 Rai Bahadar Road, Calcutta-53 (a); PG/3140A, 21-12-64 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, e.g., mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Smokeless coke ovens (c)
- 34. Messis, Shyam Sundar Sadhukhan and Ram Chandra Sadhukhan carrying on business under the trade name Jagat Dhatri Oil Mill, Old Calcutta Road, P. O. Talpukur, 24-Parganas (a); PG/3142A, 23-12-64 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) grease and lubricating oil. For which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods oil and groundnut oil (c).
- 35 Shri Abani Mohan Das carrying on business under the trade name Abani Mohan Das & Co., 39A Russa Road South, Calcutta-53 (a): PG/3143A, 24-12-64 (b); Tooth paste, tooth brush, tooth powder, razor blades, tinopal, cream, scent, snow, talcum powder, shoe polish, scented hair oil, barley, butter, ghee, jam, jelly, orange squash, syrup, coffee, cocoa, chocolate, cocoanut oil in tin containers and lozenge (d).

- 36. Messrs. Sohanlal Dugar, Bhanwarlal Dugar and Sumermal Dugar carrying on business under the trade name Rajasthan Engineering Industries, 2/3 Khagendra Chatterjee Road, Calcutta-2 (a); SH/3564A, 19-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Nuts, bolts, bushes (c).
- 37. Messrs. Manam Chand Gupta, Indraj Gupta and Gyaniram Gupta carrying on business under the trade name Agarwal Steel Products, 27 Khagen Chatterjee Road, Calcutta-2 (a); SH/3565A. 22-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Steel furniture, steel equipments (c).
- 38. Messrs. Bijoy Krishna Samanta and Anandamoyee Samanta carrying on business under the trade name Pramathanath Samanta & Sons, 1 Adyasradha Ghat Road, Calcutta-7 (a); SH/3566A, 22-12-64 (b); Mustard oil, cocoanut oil, groundnut oil (d).
- 39. Shri Baidyanath Sur carrying on business under the trade name Sur Enterprise, 13 Lalit Mitra Lane, Calcutta-4 (a); SH/3567A, 24-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Drafting machine (c).
- 40. Shrimati Bani Chowdhury (Proprietress) carrying on business under the trade name Bhadreswar Service Station, 23 G. T. Road, P. O. Bhadreswar, Hooghly (a); SP/1700A, 18-12-64 (b); Mobil oil, motor accessories, grease, brake oil (d).
- 41. Messrs. Tulsidas Manji Patel. Girdharlal Liladhar Shah, Abdul Aziz. Md. Rozan and Meghji Kanji Patel (Partners) carrying on business under the trade name Ganesh Timber Mart, Urdibazar. Chandernagore, Hooghly (a); SP/1701A, 21-12-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber (c); Round logs and sized timber (d).
- 42. Shri Lall Behari Chatterjee (Proprietor) carrying on business under the trade name Imperial Paints & Varnish Co., 109 Dharamtolla Street, Calcutta (a); TL/2873A, 18-12-64 (b); Paints and varnishes, turpentine, car po'ish (d).
- 43. Shri Pannalal Roychowdhury (Proprietor) carrying on business under the trade name Laboratory Stores, 3A Ripon Street, Calcutta (a); TL/2874A. 19-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Scientific balance and weight (c).

44. Shri Bholanath Roy (Proprietor) carps business under the trade name Calcutta (ato 122-12-64 (b); (1) Raw materials. Provided to goods for which exemption from payment of tax is claimed are intended for use in the atomic process of manufacture of the goods named to (i) Card board boxes (c); Paper (mill) board to board (d).

S. K. BOSE, Commission

No. 419 C. T.—7th January 1965. In pung of the provisions of section 9 of the Bengal Fg (Sales Tax) Act, 1941 (Bengal Act VI of 1941 following names and addresses of registerations under the Act were attended effect from the date noted against each of them in respect of the particulars appearing in the difference in the manner indicated against such particulars are published for general information

Notes.—(a) Serial number, name, address that placed of business and number of branches

- (b) Number and date of the registral certificate.
- (c) Goods for use in manufacture in W Bengal for sale.
- (d) Goods for resale in West Bengal
- (e) Date of amendment.
- 1. V. P. Garg carrying on business under trade name Messis. Orient Engineering Corrotals 144/E Shyama Prosad Mukherjee Road. Calculate AL/852A, 31-10-61 (b); (A) Lime and lame stat (d); 18-12-64 (e).
- 2. Jamaluddin Ahmed, Kamaluddin Ahm Sabuddin Ahmed, Dara Sikander, Suraf lamal N mara Feroza Khatoon and Mayaara Feroza khate carrying on business under the trade name Med East India Soorky Mill, 5 Rakharda, Auddya Ra Calcutta (a): AL/46A, 22-9-41 (b), (5) (l) R materials, (2) Plant, machinery, spare parts a accessories, (3) Consumable stores, viz ou payment of sales tax is claimed are intended for in the actual process of manufacture of the gonamed below: (i) Soorky, limic (for) (l) R materials, (2) Plant, machinery, spare parts accessories, (3) Consumable stores, viz bright payment of sales tax is claimed are intended for in the actual process of manufacture of the gonamed below: (i) Soorky (c): 21-12-64 (c)
- 3. (S) Sarbasri Anwar Ali Mollah. Mahammed, Lutfar Rahaman, Akbar Ali Mu Makbul Rahaman and Abdus Samed Molla carry on business under the trade name Messo. Popular Stores, (for) Shri Ahamatulla Molla carrying on business under the trade name Messrs. Popular Stores (19 & 20 Orphangunge Market, Kudery Calcutta-23 (a); AL/976A, 11-9-63 (b), 19-12-64
- 4. Samar Nath Mallick and Amar Nath Mal carrying on business under the trade name Annapura Chemical Industries. 22A Plant Ghattak Lane, Calcutta-27 (a): AL/858A, 23-11

botovalt pl. meter, furnace, vacuum pump m. rotome, polythene bottle, nicol prism. ett screw gauge, galvanometer, compas box. pms. greating. projector machine, tuning vapour lamp, polari meter (d): 24-12-64

i Messrs. Kamala Kanta Gupta, Pasupati Unbinda Ch. Gupta. Kanailal Gupta and K. Gupta carrying on business under the Bros. (for) Messrs. Kanta Gupta. Pasupati Gupta. Gobinda Ch. I and Kanailal Gupta carrying on business under land Kanailal Gupta Carrying on business under land K. K. Gupta & Bros., Raniganj, Dist. Jun (a) AS 130B. 16-9-47 (b): 18-12-64 (e).

(5) Messrs. Shyamlal Saraf, Arun Kumar Saraf ja,b Kumar Saraf carrying on business under rade name Haribole Biri Stores (for) Messrs tai Saraf and Baijnath Saraf carrying on businader the trade name Haribole Biri Stores, (S) actul Subhas Road, Raniganj, Dist. Burdwan Freder Road, Raniganj, Dist. Burdwan (a); 51, 28-9-41 (b); 18-12-64 (e).

Messrs Show Bhagwan Goenka and Bajorea Ltd carrying on business under the trade Selected Kolora lambad Coal Co., P. O. Ukhra, Ltd. (a), AS/117B, 3-2-53 (b); (A) Consumable e2 explosive (c), 22-12-64 (e).

Messis Punamchand Sethi, Prakash Chand Bnawri Devi Jain and Keshri Chand Sethi of on business under the trade name Sanmati ration, 16 Noormal Lohia Lane, Calcutta (a): 42.64, 31-8-63 (b); (A) C. 1. detachable joints 35-12-64 (c)

Spir Ranniklal M. Doshi and Shri Pratapram mill Doshi carrying on business under the trade Prabhat Stores. 71 Canning Street, Calcutta (a); V(A, 5-1-50 (b), (A) Clinical thermometer (d); 44 (c)

Messs Pioneer Industrial Works (Private) 10: 1 Karaya Road, Calcutta (a); BH/2339A, 1 (b), Insert machine oil and lubricating oil the words "Consumable stores, viz.," Insert toys the words "hurricane lantern burners" (c): 44 (c)

Messrs Gopal Finance & Investment Ltd., (S) towland Road, Calcutta-20 (for) 10 Clive Row, ta (a), (S) BH/3733A (for) CR/2058A (b); 44 (e),

(S) Messrs. Jatindra Nath Ghosh, Biswanath and Paresh Ch. Ghosh carrying on business the trade name Messrs. Ghosh Dairy (for) Shri am Ghosh carrying on business under the trade Messrs Ghosh Dairy, 182 Linton Street. Ita-14 (a); BH/3626A, 21-4-63 (b); 21-12-64 (e).

Shn Rajendra Prasad Chokhani carrying on so under the trade name Messrs. Rajendra g Co. 29 Sarat Bose Road, Calcutta (a): 571A, 20-12-63 (b); (A) Felt, bob (d): 22-12-64

4 Labhshankar Ramnarayan Joshi, Brijlal Ramayan Joshi, Amratlal Ramnarayan Joshi, Pravin inder Kantilal Joshi and Sm. Taragauri Joshi hing on business under the trade name Messrs. Irading Corporation, 6B Prannath Pandit Street, Calcutta-25 (a); BH/3691A, 3-9-64 (b); (A) Stay sets, insulater fittings, nails, pipe fittings and tools (d), 22-12-64 (e).

- 15. (S) Messrs. Ratan Chandra Byen Jitendra Nath Byen. Kishori Mohim Roy Chowdhury and Binapani Dasi carrying on business under the trade name Byen & Co. (for) Messrs. Byen & Co., Lansdowne Market. Calcutta (a); BH/2694A, 23-5-55 (b); Insert spare parts and accessories of oil and diesel engines of tractors and compressors after the words "the goods named below" (c); 24-12-64 (c).
- 16. (S) Shri Sankar Prasad Bhadury carrying on business under the trade name Messrs. Corona Engineering Co. (for) Messrs. Corona Engineering Co., 123 Shyamaprosad Mukherjee Road, Calcutta (a); BH/2885A, 22-3-57 (b), 24-12-64 (e).
- 17 Messrs Ait Kumar Dutta and Amiya Kumar Dutta carrying on business under the trade name Dutta Brothers. Jiagunje, Mursidabad (a): BR/721A. 28-2-62 (b). (A) Gold plated ornaments, flask, racket, racket-coil, cork and net (d): 18-12-64 (e).
- 18 (S) Messrs. Notai Pada Nath and Gopal Chandra Nath carrying on business under the trade name Matri Stores (for) Messrs. Durga Pada Nath, Netai Pada Nath and Gopal Chandra Nath carrying on business under the trade name Matri Stores, Khagra, Mursidabad (a); BR/113A, 28-2-64 (b); 19-12-64 (e).
- 19 Messrs Tarapada Saha and Anil Kumar Saha carrying on business under the trade name Tarapada Saha & Sons, Gorabazar, Berhampore, Mursidabad (a), BR '39A, 6-10-41 (b), (A) Linsced oil and groundnut oil (d), 19-12-64 (e).
- 20. (S) Messrs, Indubhai Patel and Chandubhai Patel (Partners) carrying on business under the trade name Chandubhai Patel & Co (for) Shri Indubhai Patel carrying on business under the trade name Messrs Chandubhai Patel & Co . Khagra, Mursidabad (a), BR 671A, 22-7-60 (b), 19-12-64 (c)
- 21 Shri Kalipada Bhakat carrying on business under the trade name Messrs. Biswa Karma Oil, Atta & Dal Mills, Khagra, Mursidabad (a); BR/735A, 2-1-63 (b). (A) Raw materiais, plant, machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Til oil and linseed oil (c). (A) Til oil and hisseed oil (d); 19-12-64 (c).
- 22. Messrs Panchanan Sannyal, Sadananda Sannyal and Mitunjay Sannyal carrying on business under the trade name Sannyal Hardware Co., Khagra, Mursidabad (a). BR/197A, 22-12-48 (b); (A) Paints, asbestos, pipe and fittings, rope, hessian, cloth and sanitary pan with syphone (d), 19-12-64 (e).
- 23. Shri Kalipada Bhakat carrying on under the trade name Messrs. Kalipada Bhakat, Khagra. Mursidabad (a); BR/194A, 14-12-48 (b); (A) Gazette paper and sutli (d); 19-12-64 (e).

- 24. (S) Messrs. Gour Gopal Dhar, Nani Gopal Dhar, Madan Gopal Dhar, Krishna Gopal Dhar, Nitya Gopal Dhar, Radha Gobinda Dhar, Kalachand Dhar and Paban Kumar Dhar carrying on business under the trade name P. C. Dhar & Sons (for) Messrs. Gour Gopal Dhar, Nani Gopal Dhar, Madan Gopal Dhar, Krishna Gopal Dhar, Nitya Gopal Dhar, Radha Gobinda Dhar, Kala Chand Dhar, Paban Kumar Dhar and Banku Behari Dhar carrying on business under the trade name P. C. Dhar & Sons, Khagra, Mursidabad, (A) Mursidabad (1) (a); (S) BR/49B (for) BR/96A (b); (A) Umbrella (d); 21-12-64 (e).
- 25. (S) Messrs. Joy Kumari Chhajer. Ashkaran Jain and Rekhab Chand Chhajer carrying on business under the trade name Bachraj Rekhab Chand (for) Messrs. Joy Kumari Chhajer and Ashkaran Jain carrying on business under the trade name Bachraj Rekhab Chand, Andhi, Kandi, Mursidabad (a); BR/711A, 14-8-61 (b); 21-12-64 (e).
- 26. (S) Shri Keshavlal Nathubhai Patel (Proprietor) carrying on business under the trade name Messrs. West India Tobacco Company (for) Messrs. Keshavlal Nathubhai Patel, Harilal Nathubhai Patel and Papatlal Nathubhai Patel carrying on business under the trade name West India Tobacco Company. Lalgola, Mursidabad (a); BR/688A, 3-2-61 (b); 22-12-64 (e).
- 27. Messrs. Jay Gobinda Paul and Dhirendra Nath Paul carrying on business under the trade name Paul & Co., Domkal, Mursidabad (a); BR/630A, 28-10-59 (b); (D) Stationery goods and hardware goods, (A) Tea, umbrella, hair oil, snow, powder, scent, vermilion, kum kum, nail polish, lozenge, mirror, comb, tape, thread, barley, palm-candy, hairnet, ink, shoe polish, tooth paste, tooth powder, lacdye, camphor, blue, jute bag, side bag, hurricane, lock, tea spoon, torch light, bulb, pen, nib, pencil, exercise book, flat file, slate, gum, carbon paper, envelope, instrument box, stamp pad, borolene, incense, marble, toys, safety pin, varnish, paint, shatee food, tik'20, cream and gamaxine (d); 26-12-64 (e).
- 28. Messrs. Anil Kumar Banik, Asit Kumar Banik, Aswini Kumar Banik, Aboy Kumar Banik, Ashim Kumar Banik and Ashoke Kumar Banik carrying on business under the trade name Messrs. Cooch Behar Stores. Sawdagarpatti, Cooch Behar (a): CB/515A, 19-5-56 (b); (A) Aluminium sheet (d): 28-12-64 (e).
- 29. Messrs. Tolaram Seraogi, Rupchand Jain, Ganpatrai Jain, Sampatrai Jain and Ashoke Kumar Jain carrying on business under the trade name Tolaram Dalimchand, Nripendra Narayan Road, Cooch Behar (a); CB/10A, 1-3-51 (b); (A) Steel furniture, small tools, metal and wood cutting tools, measuring tools, asbestos packing and rubber insulated tubes (d); 30-12-64 (e).
- 30. (S) Zahur Mohammed carrying on business under the trade name Messrs. Shan Plastic Works (for) Noor Mohammed carrying on business under the trade name Messrs. Shan Plastic Works, 12 Ratu Sarkar Lane, Calcutta-1 (a); CL/3301A, 6-6-61 (b); 12-12-64 (e).

- 31. Messrs. The Western India Physicols (Calcutta Depot), (S) 83 Phears Lane, Calcuffor) 77 Chittaranjan Avenue. Calcutta (a) (1:12-12-60 (b); 12-12-64 (e).
- 32. Shri Kesar Devi Daga and Shngopal carrying on business under the trade name Traders, 35 Ezra Street, Calcutta (a), Cl. 26-5-64 (b); (A) Manila rope (d), 12-12-64 (e)
- 33. Sarbasri Ridh Karan Sarda, Bhanu P Sarda and Vimala Devi Sarda carrying on b under the trade name Messrs. Prabhat Traders Chittaranjan Avenue, Calcutta (a), CL 3767A, (b); (A) Packing cases and parts (di. 12-12-64)
- 34. Basir Ahmed, Ayesha Khatoon and A Khatoon carrying on business under the trade Messrs. Shaikh Nabibukhsh & Co., 7 Bolai Street, Calcutta (a); CL/2139A, 5-3-51 (b), (4) powder (d); 14-12-64 (e).
- 35. Messrs. Cosmic Electric & Trading (Private) Ltd., 12 Lower Chitpur Road, Calcuta Calcutta (1) (a); (S) CL/264B (for) CL 3564 16-12-64 (e).
- 36. Shri Bishnu Pada Ray (Proprietor) car on business under the trade name Tirpoot E Concern, P-221/1 Strand Bank Road, Calcutto CR/3367A, 9-8-63 (b); (A) Groundnut oil 18-12-64 (e).
- 37. Messrs. Ramswarup Sadani and Han P Malpani carrying on business under the trade Associated Bearing Enterprises, 91 Netan St Road, Calcutta (a); CR/2849A, 27-1 59 th; Ceiling boadrs, plastic and polythene sleeves tubes (d); 18-12-64 (e).
- 38. Messrs. Krishna Mohan Ghosh and ! Kumar Ghose (Partners) carrying on business in the trade name Rana & Co.. 133 Biplabi R Behari Basu Road, Calcutta (a): CR 3512A, 141 (b): (A) Pipe fittings, aluminium pouring type measure, aluminium depping type litre measure hacksaw blades, socket head screws, files, umbed screw drivers, electric drill, ropes, glass, spans grinding stones, xylal and potassium hydrosula (d); 18-12-64 (e).
- 39. Shri Anil Baran Chowdhury (Prond carrying on business under the trade name Markristo Chandra Das & Co., 163 Old Chinald Street, Calcutta (a); CR/209A, 26-9-41 (b), (A) I magic eye (d); 19-12-64 (c).
- 40. Messrs. Sant Kumar Tikmany and Programme Tikmany carrying on business under the trade in Tulsi Trading Co., 67B Netaji Subhas Road Cac (a); CR/2148A, 9-1-52 (b); (A) Slotting machine 22-12-64 (e).
- 41. Shri Altaf Hussain (Proprietor) camulate business under the trade name Venus Star Stores. Notaji Subhas Road, Calcutta (a). CR:2987A. 16. (b); (A) Double wheel barrows (d); 22-12-64 (c)
- 42. Messrs. Padma Kumar Gupta. Hardwall Hetampuria and Santosh Chandra Gupta carring business under the trade name General Store Bearing Corporation, 1 Bonfield Lane. Calcutta CR/3350A, 20-6-63 (b); (A) Jute twine. hexa bla bolts, nuts and screws (d); 22-12-64 (e).

srs. Govind Prosad Agarwala, Mohendra garwala. Nirmal Kumar Bhojnagarwalla (minor) carrying kumar Bhojnagarwalla (minor) carrying kinder the trade name Metal Heat Industry of the trade name Metal Heat Industry of the trade name Metal Heat Industry of the trade name Metal Heat Industry of the trade name Metal Heat Industry of the trade of the trade Approach Road, it CR 3511A, 9-11-64 (b); (A) (1) Raw Ferrous and non-ferrous coils, rods and plant, machinery, spare parts and plant, machinery, spare parts and the trade of the trade of the same state of the same state of the goods and process of manufacture of the goods with (1) Hard bright wire and annealed \$2-12-64 (e).

S. Sarbasti Sital Prosad Bakshi, Sreekanta Lakhni Kanta Bakshi and Sm. Parbati Bala arving on business under the trade name kindo Chandra Bakshi & Sons (for) Messrs. handra Bakshi & Sons, 126/1 Canning Street, and CR 173A, 4-7-46 (b); 23-12-64 (c).

Dutta and Satya Narayan Dutta carrying on under the trade name East Bengal Stores.
In button. thread and (1) Any other raw
(2) Plant, machinery, spare parts,
Tree and consumable stores certified by the machinery the manufacture of garments (c); 21-12-64

Messrs Jayaswal Udyog (Private) Ltd., 77 Bise Street, Calcutta (a); MK/3745A, 25-5-64 C i scrap, c. i. skull, b. i. mould (d); 26-12-64

S) Shri Basant Kumar carrying on business he trade name Messrs. Trade & Trader Cortfor) Messrs. Trade & Trader Corporation. Trade & Trader Corporation. Trade & Trader Corporation. (b), (A) Flectrode holders, welding screen ting cables after the word "Nil" (d); 28-12-64

Shri Guru Shankar Sureka carrying on busijer the trade name Messrs, National Traders, tha Malhab Saha Lane, Calcutta (a): AA 2-1-63 (b); (A) Hair beltings and cotton after the words "copper wire" (d): 30-12-64

'(5) Shri Surendra Prosad Singh (Karta, Hindu ided family) carrying on business under the hame Missrs Kalika Mistanna Bhandar (for) Dirga Prasad Chandra Banshi (Proprietor) in on business under the trade name Messrs (Mistanna Bhandar, 220 Cornwallis Street ta (4) MK 1813A, 9-1-50 (b); 28-12-64 (e).

Shri Panchanan Kundu and others carrying pasness under the trade name Sarat Chandra Panchanan Kundu, Kuikota, Midnapore (c. MN 340A, 11-11-42 (b); (A) Niger seed b. 23-12-64 (c).

Shri Makhan Lal Lodha carrying on business the trade name Sridurga Rice Mill, Chandra-Road, P. O. Satbankura, Midnapore (a): 436A, 26-5-59 (b); (A) Gunny bags (d); 23-12-64

- 52. Shri Narsinh Bechar carrying on business under the trade name Narsinh Bechar, Kharagpur, Dist. Midnapore (a); MN 330A, 18-7-42 (b); (A) Brick and brickbats (d), 23-12-64 (e).
- 53. Shri Sewnath Choudhury. Gulzarimal Choudhury and Ramabatar Choudhury carrying on business under the trade name Sew Nath Choudhury. Tantigoria, P. O. and Dist. Midnapore (a); MN/1439A, 26-5-59 (b); (A) Gunja oil, sutli, teipata and dhuna (d); 23-12-64 (e).
- 54. Sarbasri Debdas Ojha, Mihir Lal Das and Krishna Pada Manna carrying on business under the trade name Deshipriya Jewellery Shop, Ballichak Canal Bazar, Dist. Midnapore, (D) Ballichak Station, Bazar, Midnapore (a); (S) MN/1778A (for) MN/118B (b); 29-12-64 (e).
- 55. (S) Shri Keshardeo Lodha carrying on business under the trade name Bharat Silicate of Soda Manufacturing Co., P. O. Salboni, Dist. Midnapore (for) Shri Biswanath Lodha and Shri Keshardeo Lodha carrying on business under the trade name Bharat Silicate of Soda Manufacturing Co., P. O. Salboni, Midnapore (a), MN/1450A, 10-7-59 (b); 30-12-64 (e).
- 56. (S) Shri Monoranjan Chatterjee (Proprietor) carrying on business under the trade name Messrs. M. R. Chatterjee & Co. (for) Messrs. Monoranjan Chatterjee and Sasanka Sekhar Chatterjee (Partners) carrying on business under the trade name Messrs. M. R. Chatterjee & Co., 62 Netaji Subhas Road, Calcutta (a); MR/1586A. 17-1-49 (b); 28-12-64 (e).
- 57. (S) Shri Shivlal Narvoram Desai (Proprietor) carrying on business under the trade name Messrs. Suresh Stores (for) Messrs. Shivlal Narvoram Desai and Deokinandan Vyas carrying on business under the trade name Suresh Stores, 174 Harrison Road, Calcutta (a); MR/1806A, 26-6-50 (b); 30-12-64 (e).
- 58. Messrs. Lachman Singh. Madanlal Arora and Kishan Singh (Partners) carrying on business under the trade name Punjab Sarbat House. 172 Mahatma Gandhi Road, Calcutta (a): MR/33B. 30-9-41 (b); (A) (1) Raw materials: Ghee, groundnut oil, spices, tea, coffee, food colour, fruit juice and preservative, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Nonta khabar, tea and coffee and kulpi ice (c): 26-12-64 (e).
- 59. Shii Taraknath Das (Proprietor) carrying on business under the trade name Messrs. Ramkrishna Das Taraknath Das, 23 Ramsevak Mullick Lane, Calcutta (a); MR/1502A, 17-7-48 (b); (A) Copper utensils (d); 26-12-64 (e).
- 60 Messrs. Hiralal Saraf. Indrachand Saraf. Umashankar Saraf. Anandilal Saraf, Jagadish Prosad Saraf and Gokulchand Saraf carrying on business under the trade name G. I. Marketing Enterprise. 113A Monohardas Street. Calcutta (a); MR/2753A. 20-8-64 (b). (A) Engineering files, hammers, tools, spindle, gum. cotton mill machine parts, wire nails, spring and sewing machine's needles (d); 26-12-64 (e).

- 61. Shri Purshottanıdas Chandak carrying on business under the trade name Messrs. Republic Stores, N. C. Das Gupta Road, Purulia (a); PR/400A, 29-3-63 (b), (A) Insert after vegetable oil the words "tooth brush, talcum powder" (d); 21-12-64 (e).
- 62. Shri Ram Ratan Mohta carrying on business under the trade name Ram Ratan Mohta, Manbazar Road, Purulia (a): PR/49A, 19-9-57 (b): (A) Insert after groundnut oil the words "gunja oil" (d): 21-12-64 (e).
- 63. (S) Mrs. S. D. Bilimoria, Mr. H. D. Bilimoria and Mr. C. D. Bilimoria carrying on business under the trade name Messrs. D. H. Bilimoria & Sons, Adra (for) Shri D. H. Bilimoria, Mr. H. D. Bilimoria and Mr. C. D. Bilimoria carrying on business under the trade name Messrs. D. H. Bilimoria & Sons, Adra (a); PR/133A, 10-10-57 (b); 21-12-64 (e).
- 64. (S) Shri Bhuramal Agarwala, Badri Prasad Agarwala, Prabhudayal Agarwala, Mathura Prasad Agarwala, Baijnath Agarwala and Bhagwandas Agarwala carrying on business under the trade name Messrs. Bhuramal Bhagwandas, Adra, Purulia (for) Shri Bhuramal Agarwala and Bhagwandas Agarwala carrying on business under the trade name Messrs Bhuramal Bhagwandas. Adra (a); PR/2B, 13-9-57 (b); 22-12-64 (e).
- 65. Sarbasrı Surajmal Lodha, Manulal Lodha and Mahabir Prasad Lodha carrying on business under the trade name Messrs. Sheojiram Surajmal, Dubra, Jagadish Mukherjee Road, Purulia (a); PR/16B. 16-2-60 (b); (A) Insert after cosmetic goods the words "gunja oil and linseed oil" (d); 23-12-64 (e).
- 66. Messrs. Gostha Behari Sadhukhan. Balai Chandra Sadhukhan. Natick Chandra Sadhukhan. Nanda Dulal Sadhukhan and Ranjit Kumar Sadhukhan carrying on business under the trade name Bharati Stores. B T. Road, P. O. Panihati. 24-Parganas (a); PG'1882A, 6-9-56 (b); (D) Hardware goods, paper, spices (d); (A) Linseed oil. til oil, coir rope, groundnuts, dhania, zira, chillies and cardamom (d); 18-12-64 (e).
- 67. Messrs. J. E. M. Macarthy and P. H. E. Macarthy carrying on business under the trade name Jemco Industries, (S) 34 Pashupati Bhattacharjee Road, Calcutta-41 (for) 13 Dharmotala Road, P. O Bally, Howrah (a); (S) PG/3141A (for) HW/2502A (b); 21-12-64 (e).
- 68. Shri Sudhir Chandra Karar carrying on business under the trade name Messrs. Mahamaya Stores. Collins Road, Tittagarh. 24-Parganas (a): PG/916A. 27-7-49 (b); (D) Stationery. grocery, provision. oil, biscuits. patent medicines and oilman stores. (A) Rice, pulses, oil cake, til oil, castor oil, groundnut oil, cocoanut oil, barley, candle, caustic soda, chillies, zira, dhania and incense (d): 23-12-64 (e).
- 69. (S) Shri Panchu Gopal Sadhukhan carrying on business under the trade name Satya Narayan Bastralaya (for) Satya Narayan Bastralaya, 2 Behala Bazar Road, Behala. 24-Parganas (a); PG/903A, 9-7-49 (b); 24-12-64 (e).
- 70. Messrs. K. M. Sadhukhan & Sons (Private) Ltd.. Talpukur. Titagarh. 24-Parganas. (A) 67/42 Strand Road, Calcutta (1) (a); (S) PG/205B (for) PG/1883A (b); (A) (1) Raw materials. (2) Plant. machinery. spare parts and accessories. Provided

- that all goods for which exemption from page sales tax is claimed are intended for use in the process of manufacture of the goods names:

  Wire (c): (A) Groundnut oil (d), 24-12-45 (e)
- 71. Messrs. Ganges Metal Industries of RB/1423A, 15-3-62 (b); (A) Rode Welding bronze, tin solder (d): 26-12-64 (e)
- 72. Shri K. R. S. Ayengar carrying on h under the trade name Sriprakash Agencas. India Exchange Place, Calcutta (a), RB 13714. (b); (A) Flexible shaft grinders, treade a shearing machines, spray painting unit or vibrator, drilling machines, vibrator needle, a spare shafts (d); 26-12-64 (e).
- 73. Messrs. Dies & Tools Ltd. (St. 11 Runath Mukherjee Road. Calcutta-1 (for) 10.3 nath Mallick Lane, Calcutta (a); (S) RB | S| 14. CL/3578A (b); 26-12-64 (e).
- 74. Messrs. S. E. A. Corporation (India: N. Ltd., P-22 Swallow Lane, Calcutta (a), R81 7-11-49 (b); (A) (1) Raw materials. Iron steel galvanised iron wires and mild steel black size Plant, machinery, spare parts and accessives. Provided that all goods which exemption from payment of sales are claimed are intended for use in the actual programmanufacture of the goods named below (a) nails (c); 28-12-64 (e).
- 75. Shri Shyamsundar Kejriwal carrying or ness under the trade name Shri Maher In Agency. P-36 India Exchange Place Calenta RB/1267A, 30-9-61 (b); (A) Gaskets pad bushes and rubber, bakelite and chona mad (d); 29-12-64 (e).
- 76. Shri Netai Mohan Saha carrying on hu under the trade name Krishna. Trades 20 kt tully Street, Calcutta-5 (a). SH/2325A. 264 (A) Iron beam scale, weight, sand paper and (d): 18-12-64 (e).
- 77. (S) Shri Prafulla Kumar Mitta. Shn Pa Agarwal and Biswanath Dhar carrying or bu under the trade name Messrs National Paper ducts (for) Messrs. Jayanta Kumar Jan P Burman, Shri Prakash Agarwala and Biswanath carrying on business under the trade name \text{\text{x}} Paper Products, 6 Nawab Dilarjunge Road. Cu (a); SH/3474A, 27-4-64 (b); 19-12-64 (c)
- 78. Messrs, A. T. Gooyee Metal Work Pr. Ltd.. 11 Umakanta Sen Lane, Calcuta SH/2803A. 18-5-59 (b); (A) Rubber after the V "Silver" in the raw material column. "coal gasen gas, acetylene gas, carbon dioxide gas, ban gas, branzing rods and welding rods" after the I "heat treatment powder" in the consumable cel Ferrous articles after the words "ferrous elections goods" in the column for manufactured for sak 19-12-64 (e).
- 79. (S) Messrs. Abinash Chatterjee. Athil Chatterjee, Pasupati Chatterjee, Golakpati Chatterjee carrying on business the trade name Gramo Cycle Stores, 21 R. G. Kar Road. Calcutta SH/1388A. 21-3-49 (b); 21-12-64 (e).

Ramgopal Saharia carrying on busime trade name Assam Metal Works (for) cam Metal Works, 7 Prosanna Kumar t. Calcutta (a); SH/2526A, 7-3-57 (b);

hri Profulla Chandra Mitra carrying on neer the trade name P. C. Mitra (for) P. C. A Ultadanga Railway Siding, Calcutta-37 1834, 2-7-49 (b): 22-12-64 (e).

Shri Ram Swaroop Kejriwal carrying on nder the trade name Rexon Industries (for) im Pyari Barasia and Ram Swaroop Kejri-occurrying on business under the trade of Industries, 47 Raja Nabakissen Street. (u). SH 3081A, 29-5-61 (b); 22-12-64 (c)

Murlidhar Jaipuria carrying on business trade name Messrs. Murlidhar Jaipuria, sabakissen Street. Calcutta (a); SH/2498A. (A) Butter, coffee, ghee, tooth paste, th. tooth powder, talcum powder, face snow (d); 23-12-64 (e).

Badrinarayan Dutta and Debnarayan 1922 on business under the trade name 1924 & Sons, 7D Golok Dutta Lane, 1924 of SH/143A, 4-4-49 (b); (D) Hardware, 1924 auger, bit, hammer, bradawl, shave hook, 1924 auger, bit, hook, dao, 1924 auger, blank, tron, gimlet, chaulking tools, punches, 1924 auger, rakes, pick axe socket, axes, malette knife, soldering iron, garden shears, knife, screw drivers, wooden handles, scribers, carbon steel rods, carbon steel old sets, hot sets, flatteners, non-ferrous syquares, rake, poker and basooli (d); tier

1/5) Messrs Walji Harji Patel, Ramji Bhimji and Shimii Deoshi Patel carrying on business the trade name Bharat Timber Trading Co. 5 valii Patel (Proprietor) carrying on busineder the trade name Messrs. Bharat Timber at C. 65/1 Maharshi Debendra Road, Calcutta II 3123A, 19-9-61 (b); 23-12-64 (e).

Mests Viswakarma Construction (Private) 6 Nawab Dilarjunge Road. Calcutta (a): 964, 27-6-57 (b): (A) "Mobil oil, lubricating oil raye" in consumable stores column (c); 19-12-64

Sn: Joydeb Poddar (Proprietor) carrying on st under the trade name Joydeb Poddar, ldar Road, Sheoraphully, Hooghly (a); NA, 30-7-63 (b); (D) Spices, (A) Jira, posta, kalıpra, mouri, elachi, groundnut oil (d); 64 (e)

Messrs. Anadi Nath Manna and Murari Manna (Partners) carrying on business under ide name Anadi Nath Manna, Khalisani, Bow-Hooghly (a); SP/59B, 16-8-51 (b); (S) (1) Raw as, (2) Machinery, spare parts and accessories, munable stores, e.g., starch and wax. Protent of sales tax is claimed are intended for use that all goods for which exemption from the actual process of manufacture of the goods to below: (i) Hemp thread and ball, (ii) Jute (for) Hemp and jute thread and (1) Any other

raw materials certified by the purchasing dealers to be required for use in any process in the manufacture of hemp twine and ball and jute ball for sale (c); (A) Nylon twine (d); 24-12-64 (e).

- 89. Messrs. The Scientific Indian Glass Co. Ltd., 98 Christopher Road, Calcutta (a); TL/2772A, 27-9-41 (b); (S) Consumable stores, e.g., coal, furnace oil, lubricating oil, gas (for) Consumable stores, viz. (c); 23-12-64 (e).
- 90 Shri Rabin Das carrying on business under the trade name Messrs. The Loke Sevak, 86A Lower Circular Road, Calcutta (a); (S) TL/2876A, 24-12-64 (for) TL/2856A, 11-11-64 (b); 24-12-64 (e).
- 91. Messrs Luchmi Chand Gupta, Pannalal Gupta and Kedarnath Gupta (Partners) carrying on business under the trade name Messrs. Kashi Cycle and Rickshaw Co., P-25 Princep Street, Calcutta (a); SL'1841A. 23-12-49 (b); (A) Machine tools, motor pump, oil engine (d); 23-12-64 (c).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended. –

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 420 C. T.—7th January 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information.

Notes: (a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificates.
- (c) Goods for use in manufacture in West Bengal for sale,
- (d) Goods for resale in West Bengal.
- (c) Date of cancellation.
- 1. Messrs, Yanyya Seth, Majid Seth, Mahameed Seth, Karim Sheth and Noor Sheth carrying on business under the trade name Kasam Ayoob, 12 Amratola Lane Calcutta (a); AT/2863A, 30-4-51 (b); All kinds of oils and seeds, food grains, pulses, spices, betelmuts, vegetable products, soda, heavy and light chemicals, mercury, jute and jute products, cloth, metals, hardware, old news papers (d); 28-12-64 (c).
- 2. Shri Bijan Ghosh (Proprietor) carrying on business under the trade name Mosses, Electrical Engineering Co., 37/2 Gariahat Road, Calcutta (a); BH 309B. 17-11-60 (b). Electrical motor and components, switch, bulb, holders, electric cable, black tape, pipe fittings (d); 18-12-64 (e).
- 3. Shri Ganesh Prosad Saraf (Proprietor) carrying on business under the trade name Messrs.

  Brilliant Process, 176 Muktaram Babu Street, Cal-

- cutta (a); MK/3339A, 14-9-61 (b); (1) Raw matevials, (2) Plant, machinery, spare parts and accessès. Provided that all goods for which exempon from payment of sales tax is claimed are itended for use in the actual process of manufacture of the goods named below: Process blocks for sale (c); 29-12-64 (c).
- 4. Shri Krishna Pada Nandy carrying on business under the trade name Lakshi Bhandar, Ghatal, P. O. Ghatal, Midnapore (a); MN/989A, 17-5-50 (b); Oils, pulses, cereals, kea, hukka, tobacco, salt, spices, ghee, country made ropes, paper, sugar, oil cake, flour, sagu and barley, soda, matches, cement, carbide, coal-tar, high-speed and grocery goods (d); 18-12-64 (e).
- 5. Shri M. R. Sudarsan Rao carrying on business under the trade name Vijaya Vilas, 20A Brabou ne Road, Calcutta (a); RB/1488A, 26-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (I) Sweets and coffee (c); 26-12-64 (e).
- 6. Chandra Puran Prosam Sah, Shew Narayan Prosad Sah, Anandilal Sah and Ram Charitra Prosad Sah (Partners) carrying on business under the trade name Messrs. Nalanda Chemicals, 2 Chingrighatta Lane, Calcutta (a); TL/2443A, 11-8-61 (b); (1) Raw materials, (2) Plant, machinery. spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimied are intended for use in the actual process of manufacture of the goods named below: (i) Aluminium steonate, copper carbonate, copper lenoliate, zine steonate, sodium sulphate, magnesium steonate (e); 23-12-64 (e).
- 7. Shri J. C. Bajaj (Proprietor) carrying on business under the trade name Messrs. Bajaj Bros., 76 Lower Circular Road, Calcutta (a); TL/2213A, 4-6-59 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories (3) Consumable stores, viz., Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Presentation gifts, advertising novelties (c); jute, hessian, jute products, silk, rayon, hemps, hemp products, sisal, sisal products, imitation silk, tos, raw hide and skin, leather, leather products, timber, timber products, chemicals and drugs, pharmaceuticals, medicines, drugs, toilet goods, paper and stationery, electric goods, appliances, paints, pigments, rosins, varnish and raw materials, vegetable oils and products, minerals and ores, iron, steel and scrap, furniture, machinery, motor vehicles, cranes, lifts (d); 23-12-64 (e).

Explanatory notes:—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A-Other raw materials.

B—l'lant, machinery, spare parts, accessories and consumable storess.

S. K. BOSE, Commissioner.

No. 423 C. T.—7th January 1965.—In of the provisions of section 9 of the Bodgal (Sales Tax) Act. 1941 (Bengal Act V) of 18 with rule 11 of the Central Sales Tax (New Rules, 1958 the following names and add newly registered dealers together with a de of the goods covered by their registration or under the Central Sales Tax Act, 1956 are for general information:—

Notes.—(a) Serial number, name, address of business and number of bian

- (b) Number and date of the rq
- (c) Goods for resule.
- (d) Goods for use in manufacture or ing of goods for sale,
- (e) Goods for use in mining
- (f) Goods for use in the generator tribution of electricity of any one of power.
- (g) Goods for use in the packing of for sale/resale.
- 1. Shri Panchan Patel, Atjun Patel Degard Ramji Patel carrying on bashie order trade name Nalhati Timber Work POV Dist. Birbhum (a): 782A(AS) (Centa), 21/26 Timber, saw mill machinenes, Jaine van manufacturing sized timber, decry cook wooden furniture (d).
- 2. Shri Amritlal Chopra carrying o b under the trade name Chopra Moter to i East, Asansol, Dist. Burdwan (a), 7834/45 (C 22-12-64 (b); Motor parts, motor oil, grease 6
- 3. Shri Kishan D. Chancham Son H. Prosad Chanchani, Shri Mahipallal A Wata Laljimulji Warah, Sm. Chandra Prova Cha Sagunalaxmi Chanchani, Sm. Managanii Chanchani, Sm. Managanii Chanchani, Sm. Raniangami Chanchani, Sn. H. Chanchani, Shri Bhupen D. Chanchani, Sn. H. Chanchani, Sm. Hanakami Chanchani, Sm. Jaswalgami Chanchani, Sm. Padmagamii Chanchani, Sm. Manatgami Chanchani, Sm. Padmagamii Chanchani, Sm. Manatgami Chanchani, Sm. Padmagamii Chanchani Sm. Managamii Chanchani, Sm. Padmagamii Chanchani M. Magauri Pathak and Shri Provinchandra Warch a ing on business under the trade name Lasten In Trading Co., P. O. Ukhra, Dist Burdwan 784A(AS) (Central), 22-12-64 (b); Jimber tan matting, bamboo sleepers (c).
- 4. Messrs. Charat Ram Shridhar P L. B. Ram, Arun Bharath Ram, Vivek Bhatat Ram, Sumitra Charat Ram, Sm. Santosh Derpak C. Ram, Shri Sidhareth Charat Ram, Sm. Kr. Kumari Agarwal, Sm. Radharam. Sm. Kr. Kumari Agarwal, Sm. Daya God, Mis Gupta, Sm. Nilima Ghosh and Shri Shrikanta tanu Kirloskar carrying on business under the name Messrs. General Industrial Distributors. Gariahat Road, Calcutta (a), 890A(BH) (Cat 18-12-64 (b).
- 5. Shri Satya Charan Ghosh Majumder culon business under the trade name Meson Paints, 32 Elgin Road, Calcutta-20 (a) 801A (Central), 22-12-64 (b).

Messrs. Santosh Kumar Dutta, Narayan Proletta and Manmatha Ghosh carrying on busimder the trade name Messrs. Sarman Distribu-190°C Rash Behari Avenue, Calcutta (a); BH) (Central), 24-12-64 (b).

Shri Naresh Chandra Bhattacherjee carrying on so under the trade name Messrs. Voice Master Corporation. 159/1B Rash Behari Avenue, La (a), 893A(BH) (Central), 24-12-64 (b).

Shr. Probodh Kumar Dutta (Proprietor) carryon business under the trade name Messrs. Proh Kumar Dutta, Subhas Road, Bankura (a);
h BKi (Central), 17-12-64 (b); Torch, knitting
h ports goods, lock, batteries and butter (c).

Sarbasti Jayantilal Nemchand Shah and Hasbul Nemchand Shah carrying on business under trade name Eastern Enterprize, 55 Canning et. Calcutta (a); 1560A(CL) (Central), 12-12-64 Medicine (c).

- D Shri Bhagwan Toshniwal and Shri Dalam and Bhandari carrying on business under the trade is Messry. Ideal Trade Corporation. 134/1 hama Gandhi Road (3rd floor, Room No. 54), rett. (a). 1561A(CL) (Central), 12-12-64 (b); is chips (c).
- 1 Snn Nagindas Probhudas Mehta carrying on f. s. un.ier the trade name Variety Wire Products 13 Pollock Street (2nd floor). Calcutta-1 (a); 2v(L) (Central), 15-12-64 (b).
- 2 Sarbasti Ram Kumar Jain, Girdharilal Jain Ratanlal Jain carrying on business under the k name Kuber Industries, 161/1 Mahatma Gandhi id ist floor. Room No. 18, Calcutta (a): 34(CL) (Central), 15-12-64 (b).
- 3 Shri Sitangshu Kumar Rekshit (Proprietor)
  ying on business under the trade name Rakshit
  Co. 77 Netaji Subhas Road, Calcutta (a);
  4A(CR) (Central), 18-12-64 (b).
- 4 Messrs, Kaiyumbhai Mulla Akbarally Kamdin Khasamwala, Moizbhai Asgarbhai Cochina. Saifubhai Akbarallay Vadnagarwala, Ruban Akbarally Rangewala, Sm. Zarinabai Sarafally gonwalla and Sm. Fatembai Hasanbhai Manwalla carrying on business under the trade name Ren Tools (India), 67B Netaji Subhas Road. Eutla (a); 1795A(CR) (Central), 23-12-64 (b); 26 (c).
- 5 Messrs Ramendra Nath Ghosh, Sisir Kumar ra. Samirendra Nath Tagore and Prodyot Kumar re (minor) carrying on business under the trade re Bharati Trading Company, 104 Old Chinatar Street. Calcutta (a); 1796A(CR) (Central), 42-64 (b). Paper (c).
- ló Adram Agarwalla carrying on business under trade name Messrs. Naw Bharat Trade Agency, loke Road. P. O. Siliguri, Dist. Darjeeling (a); lá(JP) (Central), 19-12-64 (b); Motor parts and accessories, grease, bolts and nuts (c).
- 17 Nandkishore Agarwal and Mangeram Agar-1 carrying on business under the trade name arts Modern Auto Agency, Sevoke Road, Siliguri 577A(JP) (Central), 21-12-64 (b); Motor parts 4 its accessories (c).

- 18. Asharam Agarwalla, Radhesyam Mor, Mahabir Prasad Mor and Jugal Kishore Agrawalla carrying on business under the trade name Messrs. Shanker Hardware Stores, Sevoke Road, Siliguri (a); 578A(JP) (Central), 22-12-64 (b); Paint, varnish, door fittings, padlock and key, dry colour, brush and iron chain (c).
- 19. Shyamlal Agarwala carrying on business under the trade name Messrs. Om Automobiles, Sevoke Road, Siliguri (a); 579A(JP) (Central), 24-12-64 (b); Motor parts and its accessories (c).
- 20. Shri Nandlal Joshi and Shri Vrajlal Valji Joshi carrying on business under the trade name Messrs. Nandlal Joshi. 282 Chandni Chawk, P. O. Kharagpur, Dist. Midnapore (a); 495A(MN) (Central). 22-12-64 (b). Brass utensils and iron presses (c).
- 21. Messrs Sudhansu Guha, Ajit Kumar Guha, Goutam Guha, Rabindra Nath Deb and Sailesh Kumar Guha carrying on busmess under the trade name Guha & Co., 76/27 Rishi Bankim Chandra Road, Calcutta-28 (a); 861A(PG) (Central), 22-12-64 (b); Timber (c); Timber intended for use in the manufacture of sized timber (d).
- 22. Shri Sanwaldas Agarwal carrying on business under the trade name Laboratories De James (India), 29 Mayadasi Road, Calcutta-34 (a); 862A(PG) (Central), 23-12-64 (b); Raw materials intended for use in the manufacture of medicine (d).
- 23. Sarbasri Vishan Nath Singh and Madhusudan Chaudhri carrying on business under the trade name Singh & Chaudhri, 5 Mission Row, Calcutta-1 (a); 1180A(RB) (Central), 30-12-64 (b); China clay and graphite (c)
- 24 Shri Harsadray M. Pandya carrying on business under the trade name R. M. Industries, 37 Sankar Halder Lane, Calcutta-5 (a); 1184A(SH) (Central), 16-12-64 (b).
- 25 Messrs, Manam Chand Gupta, Indraj Gupta and Gyaniram Gupta carrying on business under the trade name Agarwal Steel Products, 27 Khagen Chatterjee Road, Calcutta-2 (a); 1185A(SH) (Central), 22-12-64 (b).
- 26. Messrs. Anupam Goswami and Amalendu Goswami (Partners) carrying on business under the trade name Kumud Chandra Goswami & Son, Chawk Bazar, Hooghly (a); (1) Raw materials, e.g., timber, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Furniture, (ii) Packing boxes and (iii) Sized timber (d).
- 27. Messrs. Girdharlal Liladhar Shah, Tulsidas Manji Patel. Abdul Aziz Mohd. Rozan and Meghji Kanji Patel (Partners) carrying on business under the trade name Ganesh Timber Mart. Urdibazar, Chandernagar, Hooghly (a); 302A(SP) (Central), 21-12-64 (b). (1) Raw materials, e.g., timber, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Sized timber (c); Round logs and timber (d).

- 28. Shri Pannalal Roychowdhury (Proprietor) carrying on business under the trade name Laboratory Stores, 3A Ripon Street, Calcutta (a); 944A(TL) (Central), 19-12-64 (b).
- 29. Shrimati Lachmi M. Khatwani (Proprietress) carryini on business under the trade name Sugnomal & Co. 116 Ripon Street, Calcutta (a); 945A(TL) (Central), 22-12-64 (b).
- 30. The Ranjan Press (Private) Ltd. (Proprietor) carrying on business under the trade name United Printers, 7 Indian Mirror Street, Calcutta (a); 946A(TL) (Central), 23-12-64 (b).

#### S. K. BOSE, Commissioner.

No. 424 C. T.—7th January 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

- Notes. -(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation, or distribution of electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resale.
  - (h) Date of amendment.
- 1. V. P. Garg carrying on business under the trade name Messrs. Orient Engineering Corporation. 144E Shyama Prosad Mukherjee Road, Calcutta (a); 298A(AL) (Central), 30-9-61 (b); (A) Limes and lime stone, stone ballasts (c); 18-12-64 (h).
- 2. Sarbasri Harish Chandra Chowdhury, Bhagwan Das Chowdhury, Ramanand Chowdhury and Birentra Kumar Chowdhury carrying on business under the trade name Messrs. Santlal Ramanand, 103 Diamond Harbour Road, Calcutta (a); 229A(AL) Central), 26-3-60 (b); (A) Gram and motor (c); 22-12-64 (h).
- 3. (S) Messrs. Kamala Kanta Gupta, Pashupati Gupta, Gobinda Ch. Gupta, Kanailal Gupta and Calyan K. Gupta carrying on business under the rade name K. K. Gupta & Bros. (for) Messrs. Camala Kanta Gupta, Pashupati Gupta, Gobinda Ch. Gupta and Kanailal Gupta (Partners) carrying in business under the trade name Messrs. K. K. Jupta & Bros., Raniganj, Dist. Burdwan (a); 6B(AS) Central), 28-6-57 (b); 18-12-64 (h).

- 4. (S) Messrs. Shyamlal Saraf. Arun Kuman Shib Kumar Saraf carrying on busines the trade name Haribole Biri Stores (for Shyamlal Saraf and Baijnath Saraf (Partners) on business under the trade name Haribol Stores, (S) 35 Netaji Subhas Road, P. O R Dist. Burdwan (for) Netaji Subhas Road, R Dist. Burdwan (a); 255A(AS) (Central). 26-8. 18-12-64 (h).
- 5. Messrs. Manak Chand Gouti, Sm Kumar Gouti, Sm. Ratni Kumari Gouti, arrying on business un trade name Vijoy Trading Corporation, 2 Por Church Street, Calcutta (a): 1374A(AT) (C7-5-64 (b); (A) Alternator (c): 28-12-64 (n)
- 6. Messrs. V. S. Perumal Pillai, S. Aruna Pillai and N. Kamalammal carrying on the under the trade name The Malabar Corr Deal Amratola Lane, Calcutta (a): 1023A(AT) (Cashew-shell oil, mutton chalmugra oil (c): 28-12-64 (h).
- 7. (S) Messrs. Jatindra Nath Ghosh, Bost Ghosh and Paresh Ch. Ghosh carrying on b under the trade name Messrs. Ghosh Dairy fer Balaram Ghosh carrying on business under the name Messrs. Ghosh Diary, 182 Linton Calcutta-14 (a); 739A(BH) (Central), 28-9-621-12-64 (h).
- 8. (S) Shri Sankar Prosad Bhadury carry: business under the trade name Messrs Corona neering Co. (for) Messrs. Corona Fngmering (S) 123 Shyama Prosad Mukherjee Road. (akt (for) 109 Russa Road, Calcutta (a), 34-(Central), 22-6-57 (b); 24-12-64 (h).
- 9. (S) Ramchandra Singh Sadhu Saran Singh Narendra Kumar Singh carrying on business the trade name Messrs. Ramchandra Singh (for) Ramchandra Singh and five other (Pai carrying on business under the trade name chandra Singh, Peardoba, Bankura (a), 1854 (Central), 11-12-62 (b); 21-12-64 (h)
- 10. (S) Messrs. Gour Gopal Dhar. Nan (Dhar, Madan Gopal Dhar, Krishna Gopal Nitya Gopal Dhar, Radha Gobinda Dhar. Chand Dhar and Paban Kumar Dhar (Par carrying on business under the trade name! Dhar & Sons (for) Messrs. Gaur Gopal Dhar, Gopal Dhar, Madan Gopal Dhar, Krishna (Dhar, Nitya Gopal Dhar, Radha Gobinda Dhar Chand Dhar, Paban Kumar Dhar and Bunku B Dhar (Partners) carrying on business under the name P. C. Dhar & Sons, Khagra. Mutsidabad Mursidabad (1) (a); (S) 25B(BR) (Central) 33A(BR) (Central) (b); 21-12-64 (h).
- under the trade name Messrs. Shan Plastic Works, 12-1 Sarkar Lane, ground floor, Calcutta (a), 112n4. (Central), 6-6-61 (b); 12-12-64 (h).
- 12. The Western India Plywoods Ltd., Cak Dept., (S) 83 Phears Lane. Calcutta 12 (for) 77 Co ranjan Avenue, Calcutta (a); 1192A(CL) (Cast 29-2-62 (b); 12-12-64 (h).

Cosmic Chitpur Road, Calcutta, (A)
Ltd. 12 Lower Chitpur Road, Calcutta, (A)
(1) (a). (S) 110B(CL) (Central) (for)
(central) (b): 16-12-64 (h).

unshi Awlad Rasul, Mohd. Yasin, Mohd. shi Abdul Rahaman, Abdul Fathar, Zehara Munshi Abdul Kashim and Munshi Abdul rung on business under the trade name shamed & Sons, 161/1 Harrison Road, 131, 1504 (CL) (Central), 13-7-64 (b); (A) ornaments (c); 16-12-64 (h).

n Vanechand Lalchand Mehata (Proprietor)
on business under the
24 Raja Woodmunt Street, Calcutta (a);
(1) ((entral), 13-5-64 (b); (A) Wire and dies

rbasii Govardhandas P. A., Yast Raj Agar-Raj Agarwal, Padam Raj Agarwal and Raj Agarwal carrying on business under the ne (rovardhandas P. A., 32 Netaji Subhas heutta, Calcutta (1) (a); 29B(CR) (Central), 12: (A) Rolling shutter (c); 23-12-64 (h).

1 Satbasti Sital Prosad Bakshi, Sree Kanta 1 Lakhmi Kanta Bakshi and Sm. Parbati Bala 1 Larrying on business under the trade name 1 1810 Chandra Bakshi & Sons (for) Messrs 1 (Chandra Bakshi & Sons, 126/1 Canning Street, 1 1810 (Central), 18-7-57 (b); 64 (b)

Dwarka Prasad Shaw, Mohanlall Shaw, p. 1 df Shaw. Basant Lall Shaw and Jagadish Shaw (Partners) carrying on business under add name Messrs. Jagabandhan Ram Dwarka 77 Kailash Bose Street, Calcutta (a): MK) (Central), 10-9-57 (b); (A) G. c. sheets, (c) 26-12-64 (h)

Shri Suria Narain Kundu and others carrying junes under the trade name Mansaram Sashi in Ganesh Chandra Kundu, Sangat Bazar. Instr. Town (a): 11B(MN) (Central), 4-7-57 (b): insunduut oil (c); 22-12-64 (h).

Shri Makhanlal Lodha carrying on business the trade name Sri Doorga Rice Mill, Channe Read, P. O. Satbankura, Dist. Midnapore 185A(MN) (Central), 25-1-60 (b); (A) Gunny (c), 23-12-64 (h).

Messrs Madan Gopal Mundra. Mannalal ra Ram Gopal Agarwalla and Mohanlal currying on business under the trade name relal Shiv Sankar, P. O. Belda. Midnapore (a): MN (Central), 16-9-63 (b); (A) Empty cans 3-12-64 (h).

Messrs. Hiralal Saraf, Indrachand Saraf, Umaar Saraf. Anandilal Saraf, Jagadish Prosad M and Gokulchand Saraf carrying on business the trade name G. I. Marketing Enterprise. A Monohardas Katra, Calcutta (a): 1025A(MR) Mrall 3-7-64 (b); (A) Emery grit, glue, spring 136-12-64 (h).

Rohitosh Kumar Gupta carrying on mess under the trade name Gupta & Co., 174/14 to Subhas Chandra Bose Road, Netaji Nagar, kutta-40 (a): 772A(PG) (Central), 22-2-64 (b): (A) the stone, dolomite and fire bricks (c): 22-12-64

- 24. (S) Messrs. Netai Charan Sen and Robindra Nath Sen carrying on busienss under the trade name Kamala Engineering Works (for) Messrs. Kamala Engineering Works, 124 Barrackpore Trunk Road. Calcutta-35 (a); 38A(PG) (Central), 11-7-57 (b); 24-12-64 (h).
- 25. Messrs. K. M. Sadhukhan & Sons (Private) Ltd., Talpukur, Fitagarh, 24-Parganas (a); 37B(PG) (Central). 10-6-60 (b); (A) Groundnut oil (c); 24-12-64 (h).
- 26 Shri Amritlal Gandhi, Shri Rasiklal Karia and Shri Brijlal Karia carrying on business under the trade name Messrs. Pujara & Co., Adra, P. O. Adra, Dist. Purulia (a): 1A(PR) (Central), 10-7-57 (b); Insert after "colfee" the words "plastic and leather goods, dry colours, chocolates, lozenges" (c): 18-12-64 (h).
- 27. (S) Mrs. S. D. Bilimoria, Shri H. D. Bilimoria and Shri C. D. Bilimoria carrying on business under the trade name Messrs. D. H. Bilimoria & Sons, Adra, P. O. Adra, Dist. Purulia (for) Shri D. H. Bilimoria, Shri H. D. Bilimoria and Shri C. D. Bilimoria carrying on business under the trade name Messrs. D. H. Bilimoria & Sons, Adra, P. O. Adra, Dist. Purulia (a); 25A(PR) (Central), 10-7-57 (b); 21-12-64 (h).
- 28. (S) Sarbasri Bhuramal Agarwala, Badri Prasad Agarwala, Prabhudayal Agarwala, Mathura Prasad Agarwala, Bhagwandas Agarwala and Baijnath Agarwala carrying on business under the trade name Messrs. Bhuramal Bhagwandas, Adra, P. O. Adra, Dist. Purulia, Arunoday Dutta Street, Purulia, P. O. Purulia, Dist Purulia (for) Shri Bhuramal Agarwala and Shri Bhagwandas Agarwala carrying on business under the trade name Messrs. Bhuramal Bhagwandas, Adra, P. O. Adra, Dist. Purulia, Arunoday Dutta Street. Purulia, P. O. Purulia, Dist. Purulia (a): 10B(PR) (Central), 10-7-57 (b); 22-12-64 (h).
- 29 Messrs. Ganges Metal Industries (Private) Ltd., P-34 India Exchange Place, Calcutta (a): 1093A(RB) (Central), 19-5-62 (b); (A) Silicon bronze rods (c), 26-12-64 (h).
- 30. Messrs Dies & Tools Ltd., (S) 11 Rajendranath Mukherjee Road, Calcutta-1 (for) 10/3 Kashinath Mallick Lane, Calcutta (a); (S) 1179A(RB) (Central) (for) 1378A(CL) (Central) (b); 26-12-64 (h).
- 31. Shri K. R. S. Iyengar carrying on business under the trade name Sriprakash Agencies, P-36 India Exchange Place, Calcutta (a): 1043A(RB) (Central), 2-12-61 (b); (A) Electric wires, cables, conductors and accessories (c): 28-12-64 (h).
- 32. Shri Netai Mohan Saha carrying on business under the trade name Krishna Traders. 20 Kumartully Street, Calcutta-5 (a). 97A(SH) (Central), 4-7-57 (b); (A) Cane and tamarind kernel powder (c); 18-12-64 (h).
- 33. (S) Shri Prafulla Kumar Mitter. Prakash Agarwal and Biswanath Dhar carrying on business under the trade name Messrs. National Paper Products (for) Messrs. Jayant Kumar Jain, Shri Prakash Agarwal, Shri Pratap Burman and Biswanath Dhar carrying on business under the trade name Messrs. National Paper Products. 6 Nawab Dilarjunge Road. Calcutta (a); 1116A(SH) (Central). 27-4-64 (b); 19-12-64 (h).

- 34. Messrs. A. T. Gooyee Metal Works (Private) Ltd., 11A Umakanta Sen Lane, Calcutta (a): 890A(SH) (Central), 16-12-61 (b): (A) Ferrous articles after the words "non-ferrous metal articles and ferrous electrical goods in the manufacture for sale column" (c): 19-12-64 (h).
- 35. (S) Messrs. Abinash Chatterjee, Akhil Pati Chatterjee, Pasupati Chatterjee, Golak Pati Chatterjee and Pravat Chatterjee carrying on business under the trade name Gramo Cycle Stores (for) Gramo Cycle Stores, 21 R. G. Kar Road, Calcutta-4 (a); 30A(SH) (Central), 16-6-57 (b); 21-12-64 (h).
- 36. (S) Shri Ramgopal Saharia carrying on business under the trade name Assam Metal Works (for) Messrs. Assam Metal Works. 7 Prosanna Kumar Tagore Street, Calcutta (a); 42A(SH) (Central), 27-6-57 (b); 21-12-64 (h).
- 37. (S) Shri Profulla Chandra Mitra carrying on business under the trade name P. C. Mitra (for) Messrs. P. C. Mitra, 35/A Ultadanga Railway Siding, Calcutta-37 (a); 423A(SH) (Central), [6-11-57 (b); 22-12-64 (h).
- 38. (S) Shri Ram Swaroop Kejriwal carrying on business under the trade name Rexon Industries (for) Messrs. Pyari Barasia and Ram Swaroop Kejriwal carrying on business under the trade name Rexon Industries, 47 Raja Nabakissen Street, Calcutta-5 (a); 850A(SH) (Central), 28-7-61 (b); 22-12-64 (h).
- 39. (S) Messrs. Walji Harji Patel, Ramji Bhimji Patel and Shamji Deoshi Patel carrying on business under the trade name Bharat Timber Trading Co. (for) Shri Nalji Patel (Proprietor) carrying on business under the trade name Bharat Timber Trading Co., 65/1 Maharshi Debendra Road, Calcutta (a); 879A(SH) (Central), 11-10-61 (b); 23-12-64 (h).
- 40. Shri Pranab Kumar Chatterjee (Proprietor) carrying on business under the trade name Messrs. Shanti Engineering Works, 110 Ananda Palit Road. Calcutta (a): 798A(TL) (Central), 22-1-63 (b); (A) Element, delivery valve, nozzle, spare parts of fuel and petrol engine (c); 18-12-64 (h).
- 41. Messrs. D. H. Brothers (Bengal) Private Limited, 48 Indian Mirror Street, Calcutta (a); 831A(TL) (Central), 17-6-63 (b); (A) Wire, g. i. pipes and pipe fittings, hose pipes, tools, tool steel, brass rod, belt fasteners, pressure gauge, ferrous and nonferrous ingots bars, manila rope, gloves and goggles (c); 19-12-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

- No 425 C. T.—7th January 1965.—In part of the provisions of section 9 of the line of (Sales Tax) Act, 1941 (Bengel Act VI of 1916) with rule 11 of the Central Sales Tax (West I) and the Rules, 1958, following mames and order registered dealers together with a distribution goods covered by their registrations under the Central Sales 14 whose registrations under the Central Sales 14 against each of them are published for information:—
- Notes.—(a) Serial number, name address of business and number, the ches.
  - (b) Number and date of the regal
  - (c) Goods for resale.
  - (d) Goods for use in managing processing of goods for sub-
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation of bution of electricity or any oth r is power.
  - (g) Goods for use in the packing of you sale/resale.
  - (h) Date of cancellation.
- 1. Messrs, Narayan Pracad Sangoner, F. Mundra and Bimal Singh Srimal catrylor as a under the trade name J. W. Carpets on tings Street, Calcutta (a), 702A (d.f. a 20-9-61 (b); Jute carpets, jute felts and prings, plywood salva mattresses and salva springs, plywood salva mattresses and salva springs.
- 2. Messrs, Rathindra Lal Ganguly and Im-Ganguly carrying on business under the tra. Brojapur Cottage Industries, 174 Jesser-Calcutta-28 (a); 519A (PG) (Central), 8-26 Rubber toys (c); 21-12-64 (h).
- 3. Shri Haridas Rathi carrying on busines the trade name Messrs. Haridas Rathi McRathi Road, Purulia (a); 63A (PR) (Central 1 (b); Yarn, food grains, edible oils, vegetate pulses, ghee, jagree, sugar, tins, bars, salte, oil, soda, matches, oil cakes (c); 18-12-64 a
- 4. Shri J. C. Bajaj (Proprietor) carrying of ness under the trade name Messrs. Bajo Pro-Lower Circular Road, Calcutta (a). 5164 (Central), 15-5-59 (b); Presentation arthered; (c); Plastic goods, novelties, plastic powder u (d); 23-12-64 (h).

The January 1965.—In pursuance of the provi-goals 60 of Rule 27A of the Bengal Sales Tax Rules, would be general information that the following terms have been reported under sub-rule (3) of Rule legical Sales Tax Rules to have been lost or destroyed

Name, address and R. C. No. of the dealer undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.

4141 -

.. Mesars, Paper and General Stores, Rashtalla, Bankura. BK/518A.

3000 82967 to A (O)

Messrs. Hukumchand Santlal, Sonada, Darjeeling. DJ /586A.

1430 ...

.. Mossrs. The Modern Trading Co., P. O. Tamluk, Dist. Midnapore. MN/109B.

(The doclaration form in question was issued to Mesars. Ghatal Trading Co., P. O. Ghatal, Midnapore, by post but the same was not received by the selling dealer and the same is reported to have been lost on transit).

S. K. BOSE, Commissioner.

No. 422CT —7th January 1965. In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bougal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules:

Serial No. of the declaration forms which have been the dealer/midertaking to whom cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.

Name, address and R. C. No. of the declaration forms were issued by the appropriate Commercial Tax Officer.

(1) C 008427 to C 008430 ... Mossrs. Goonka Stores, Subhas Road, Bankura. BK/519A.

(2) A/7-746755 to A/7-746800 Messrs. S. N. Tobacco Stores, 75A Ekdalia Road, Calcutta. BH/2580A.

(3) A-069942 and A-069943, B-129973 to B-129975.

Mossrs Eastern Minerals and Stores Supply Agency, 65/1 Maharshi Debendra Road, Calcutta-6. 8H /2278A.

S. K BOSE, Commissioner.



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#### PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes **GOVERNMENT OF WEST BENGAL**

#### CTORATE OF COMMERCIAL TAXES WEST BENGAL

Calcutta

#### NOTIFICATIONS

10 1 11th January 1965 - In pursuance of the cotsub-rule (6) of the Rule 27A of the Bongal Sales · 1911 it is notified for general information that the declaration forms have been cancelled under t of Rule 27A of the Bengal Sales Tax Rules :--

of the declara es which hav ic ancilled under to 73(4) of the to 2a Sales Tax Ld - 1941

Name, address and R. C. No. of the doaler/undertaking to whom the doclaration forms were issued by the appropriate Commorcial Tax Officer

(2)

Co., 128 Hazra Road, Calcutta. AL/638A.

Alba Bollila  $4346 \pm 0.143341$ 

Messis Saroj Electrical Mtg Co 128 Hazra Road, Calcutta 26 AL/790A.

35292 a 15 135293.

4-57 to D 045730, Messrs, Bengal Paper and Stationers Series to 042190 Agency, 8/2 Hastings Street, Calcutta.

144 151 042490

EL/3396A. Mossrs. Shriro Private Ltd., o Clive Row, Calcutta.

34780 to 1 347800 1 100 pt to A 168585

LR/3463A. Messrs. Sualai Schaniai, Islamput, West Dinajpur.

i' bhaing to 11643674

Mesers. Heavy Diesel Equipment Corporation, 7 Sooterkin Street, Calcutta

SL/3454A.

ML/536A.

Charles to A 50a,202

Birt and

Shri D. N. Basu. Prop. carrying on business under the trade name.

Mesurs. Asiatic Trading Syndicate, 19A Budhu Ostagar Lane,
Calcutta. SL/2454A.

S. K. BOSE, Commissioner.

No.8 C.1 - 140, January, 1965. In pursuance of the provisions of Rule II of the Central Sales Tax (West Bougal) Rules 1958, read with sub-rule (6) of Rule 27A of the Bengal Nales Pax Rules 1941 at is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules .

tion forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules. 1941.

Serial No. of the declara." Name, address and R. C. No. of the dealer undertaking to whom the declaration forms were essed by the appropriate Commercial Tax Officer.

(1) 8 0 049173 to N 0 01917 i

Messis Saroj Electrical Mig. Co., 12 v Hazra Road, Calcutta 26. 2 55 1(AL) (Central)

(2) N 0 35 745

Messes Shree Gopal Matanwari, 71 Canning Street, Calcutta 11154(AT)(Central).

(3) N 022300

Messes Backunths Bhandar. Kalsapa Bazar, I' O Uluberia. Howrah 489 \(HW)(Central)

(4) N 55 Lot & N 883 (6)

Messi, Slace Honery Mills, 29 Baustolia Stroot, Calcutta 419A(JK)(Contral).

(a) N 138107 to N 138103

Heroon Unna Cutchi, Main Road, Purula 109A(PR)(Central).

(6) N 690620

Mosan Esstern Minerals & Store Supply Agency, 65,1 Maharshi Debendra Road, Calcutta-6 208A(NH)(Central)

(5) N P5111 a N 435115

Mossis Heavy Diesel Equipment Corporation, 7 Scoterkin Street Calcutta. 998A(SL)(Central).

S. K. BOSE, Commissioner.

No. 13 C.T.—21st January 1965.—In pursuance of the provisions of sub-rule (6) of the Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub rule (4) of Rule 27A of the Bongal Sales Tax Rules .-

cancelled under Rule 27A (4) of the Bengal Sales Tax Rules, 1941.

Serial No. of the declaration Name, address and R. C. No. of forms which have been the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.

71) D.008033 to D.008035

Messrs. P. C. Daripa, bazar, Bankura. Marra. BK/89A

(2) D-006270

Dutta Rolling Mille Манира Bankura. BK,425A.

(3) B-857913 to B-857925

Messrs, Mansaram Nandram, 402 Upper Chitpur Road, Calcutta-7. JK/845A.

(4) A:296971 to A:296975

Messrs. North Bengal Mechanical Stores, English Bazar, Malda. ML/459A.

(5) B-821082 to B-821086

Messes, Indian Coffee Worker's Co-operative Society Ltd., 15 Bankim Chatterjee Street, Calcutta. SL/334B.

(6) A-563874 to A 563900, B-771436 to B-771450, C 226360 to C 226368 & E 176556 to E 176560 Messis Eagle Commercial Com pany (Private) Ltd., 10 Dharmatala Street, Calcutta. TL/1379A

#### S. K. BOSE, Commissioner.

No. 17 CT. 21st January, 1965 - In pursuance of the provisions of Rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the Rule 27A of the Bongal Sales Tax Rules:—

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules. 1941

Name, address and R. C. No. the dealer/undertaking to whom the declaration forms wore issued by the appropriate Commercial Tax Officer.

(I) N 916352 to N-916355

Mossis Arvind & Co., 71 Canning Street Calcutta. 1227A(AT)(Central).

(2) N 0-30713D to N 0 307133

Messrs Tarapada Chatterjee. Bhedia, Burdwan, 219A(BN)(Central)

(3) N-121741 to N-121745

Messes, Benoy Bhusan Roy, Noon-

gola Road, Bankura 102A(BK)(Central).

(4) N 0-018331 to N 9-018335

Messrs, Hindusthan Electric House, 12B Lower Chitpur Road, Cal-CHILLAR 947A(CL)(Central).

(5) N-021862 to N-021865

Messrs. Gopal Rice Screen Manufacturing Co., 284 G. T. Road, Salkia, Howrah 394A(HW)(Contral)

(6) N-108085 to N-108100

Mesars. Sitaram Naingukdas, 402 Upper Chitpur Road, Calcutta-7. 416A(JK)(Central). Serial No. of the declaration forms which have been can-celled under Rule 27A(4) of the Bengal Sales Tax Rules. 1941.

Name, addres ad of the dealer more whom the declarate WHOM ISHTER DAMES Commercial las

(7) N 109651 to N-109675

Меняти Мининан Ланта Upper Chipur Boar and 307A(JK)(Central)

(8) N/0-357687 to N/0-357690.

Mossrs, North Beliga Men Stores, English base & 183A(ML)(Central)

(9) N/0-317098. N/0-317099 and N/0.317100

Messrs. Metasson, . Street, Mercantile bas Calcutta I 427A(RB)(Central

(10) N-635985

Mossrs. Unique Bottle v 11 Ezra Street, (alexa.) 834A(RB)(Central)

S. K. BOSE, Commission

No. 398/1C.T. - 8th January 1965 -Privabrata Ghose, Commercial Tax Office, trad of 24-Parganas charge, has been allowed carnet for twenty days from 26th October 1964. November 1964, under rule 167(a)(a) of the Bengal Service Rules, Part I.

No. 685/1C.T. — 13th January 1965 Siddhartha Das Gupta, Commercial la 0 Grade II, of Lyons Range charge, was an earned leave for twelve days from 1st D... 1964 to 12th December 1964, under rule influi the West Bengal Service Rules, Part I

No. 705/1C.T.-- 13th January 1965 Sh Gopal Chaudhuri, Commercial Lax Office: Und of Chinabazar charge, has been allowed caree for two days from 19th November 1964! November 1964, under rule 167(a)(i) of the Bengal Service Rules, Part I.

No. 706/1C.T.—13th January 1965 St. Gopal Chaudhuri, Commercial Tax Office, U.a. of Chinabazar charge, has been allowed: leave for two days from 23rd November 19 24th November 1964, under rule 167(ak e West Bengal Service Rules, Part I

No. 716 1C.T. — 14th January 1965 Dhirendra Mohan Chatterjee, Commercia Officer, Grade II, of Maniktola charge was a earned leave for twenty-four days from 7th D ber 1964 to 30th December 1964, under rue in of the West Bengal Service Rules, Part I

No. 719/1C.T. - 14th January 1965 Tarakeswar Mukherjee, Commercial lavid Grade I, of Jalpaiguri charge, was allowed leave for sight distributions. leave for eight days from 26th December 12 2nd January 1965, under rule 167(axi) of the Bengal Sanita Paris Bengal Service Rules, Part I.

S. K. BOSE, Commis

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#### **GOVERNMENT OF WEST BENGAL**

### RECTORATE OF COMMERCIAL TAXES WEST BENGAL

#### NOTIFICATIONS

o 1 C T.—14th January 1965.—In pursuance a provisions of section 9 of the Bengal Finance s Lox) Act. 1941 (Bengal Act VI of 1941), the stig names and addresses of newly registered as together with a description of the goods red by their registration certificates are pubdior general information:—

- (a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.

Shri Gopi Nath Paul (Proprietor) carrying on the under the trade name Messrs. Supravat Tea c. 11 Tollygunge Circle Road, Calcutta-33 (a): 1057A, 29-12-64 (b); Tea (d).

Shn Debabrata Guha (Proprietor) carrying on mew under the trade name Messrs. Desmaco.

-C Deshapran Sasmal Road, Calcutta (a); 1058A, 29-12-64 (b); (1) Raw materials, (2) Plant.

-Innery. spare parts and accessories, (3) Contable stores, e.g., oil, paints and thinner. Proti that all goods for which exemption from ment of sales tax is claimed are intended for use the actual process of manufacture of the goods and below: (i) Coil winding machine (c).

Shri Sisir Kumar Banerjee carrying on business of the trade name New Bhagran Colliery, P. O.

Salanpur, Dist. Burdwan (a); AS/2555A, 26-12-64 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., explosive Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Raising of coal (c).

- 4 Shri Bhawarlal Karnawat (Proprietor) carrying on business under the trade name Bhawarlal Karnawat, 92 Jamunalal Bazaz Street, Calcutta (a); AT/4010A, 4-1-65 (b), (1) Raw materials, viz., cotton canvas, eyelet, thread, flex and jute canvas, (2) Plant, machinery, spare parts and accessories, viz., sewing machine and spare parts and accessories, viz., sewing machine and spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below (i) Tarpaulin, tents, (ii) Kit bags, (iii) Ground sheet and apron (c).
- 5. Sarbasri Anand Kumar, Rajendra Kumar, Narendra Kumar and Bashishta (Partners) carrying on business under the trade name Arya Pharmacy, 160 Jamunalal Bazaz Street, Calcutta (a); AT/4011A. 5-1-65 (b).
- 6. Sarbasri Narinder Kumar Punj, Babulal Patel, Sm Subhadra Debi, Navin Chandra Shah and Shri Ajoy Kumar Niranjan Modi (minor) (Partners) carrying on business under the trade name Metal and Industrial Corporation, 27/1 Armenian Street, Calcutta (a); AT/4012A, 6-1-65 (b); Mild steel plates, rods, rounds, joist, flats, square, angles, tees, channels (d).
- 7. Sarbasri Rabi Bhushan Gupta and Satya Deo Gupta (Partners) carrying on business under the trade name Prakash Stores, 71 Canning Street, Room No. F-21, Calcutta (a); AT/4013A, 7-1-65 (b); Shoe brush,

tooth brush, mirrors, hair oil, plastic utility goods, button, comb, nail polish, snow, powder, kum kum, sindur and nail cutter (d).

- 8. Shri Omprakash Gupta carrying on business under the trade name B. L. Engineering Corporation, 56/1 Canning Street, Calcutta (a); CL/3806A, 23-12-64 (b); (1) General engineering goods used for transmission of liquid, (2) Soldering sticks, (3) Hydraulic packing, (4) Insulation materials, (5) Fire hydrants (d).
- 9. Sarbasri B. B. Coomar, P. C. Coomar, Paresh Chandra Coomar, M. M. Coomar and M. N. Ghosh carrying on business under the trade name Kumar Industries, 365 Bowbazar Street, Calcutta (a): CL/3807A, 29-12-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Light caoutchoucine (i.e., dry distillate of rubber) (c); Turpentine oil (d).
- 10. Shri Chandra Schhar Pathak carrying on business under the trade name Pathak Electric Co., P-40 India Exchange Place, Calcutta (a); CL/3808A. 30-12-64 (b); Electrical goods that is to say (1) Cables and wires, (2) Switches, (3) Fans, (4) Lamps and lights, (5) General goods required for distribution of electricity, (6) Wooden materials, (7) Soldering sticks. (8) Testing and measuring instruments (d).
- 11. Saifuddin Salehbhai carrying on business under the trade name Indian Tools & Hardware Co., 10 Lower Chitpur Road, Calcutta (a); CL/3809A, 30-12-64 (b); (1) Tools and implements, (2) Pipes and pipe fittings, (3) Machine parts, (4) Bearings, (5) Blocks, (6) Pulley, (7) Bolts, (8) Nuts, (9) Washers, (10) Rivets, (11) Beltings, (12) Hooks, (13) Shaftings, (14) Emery cloth, (15) Steel, (16) Crucible, (17) Leather bucket, (18) Insulating compounds, (19) Brushes, (20) Copper wire, (21) Balance and scales, (22) Rubber buckets, (23) Weights, (24) Screws, (25) Handles, (26) Solders, (27) Grinding wheels, (28) Belt lacings, (29) Micrometer, (30) Gauge, (31) Chuck, (32) Brake lining, (33) Springs, (34) Glass wool, (35) Piston rings, (36) Rubber sheets, (37) Small engineering instruments of general nature, (38) Oil cans and lubricators, (39) Wax and (40) Wire binding machines (41).
- 12. Shri Raghunath Boral carrying on business under the trade name Jai Metal Industries, 9/1A Giopal Chandra Lane, Calcutta (a); CL/3810A, 30-12-64 (b); (1) Raw materials, that is to say, brass sheets. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in actual process of manufacture in West Bengal for sale of the goods named below: (i) Incandescent lamp and parts thereof, (ii) Brass stoves and parts thereof (c).
- 13. Messrs. Sailendra Nath Chatterjee and Sisir Kumar Hazra carrying on business under the trade name Loke Nath Chatterjee & Sons Stone Division. 18 Raja Woodmunt Street, Calcutta (a); CR/3523A. 26-12-64 (b); Stone metal ballast, chips (d).
- 14. Shri Dilip Kumar Sardar (Proprietor) carrying on business under the trade name Sunbeam Mill Stores, 8 Jackson Lane, Calcutta (a); CR/3524A. 29-12-64 (b); Steel reed, cotton healds, wire handles.

- shuttles, shuttle tungs, shuttle pegs and clp buffers, picking bands, leather beitags are savers, v. belts, bobbins and pins, picking are board and box back board, heald stines, are and lease rod loom spindle. Weft fort gas and spring, box back spring, 12 inches spring, stud bolt, sley bolt, picking bestarting handle, picking shaft, picking bestarting handle, picking shaft, picking top and head beam, perforated strips, weight lever chart bracket, drawing hook, weavers comb and bracket, drawing hook, weavers comb and dobby, dobby lattice, dobby tarne, dother chark winding spride bracket wind
- 15. Shri Tarak Kumar Karki (Proprietor on business under the trade name Tarak Karki, Judge Bazar, Darjeeling (a), D 28-12-64 (b): (1) Raw materials, (2) Took an ments. Provided that all goods for which of from payment of sales tax is claimed are for use in the actual process of manufacture of goods named below: (i) Sawn timber of the late (c).
- 16. Messrs. Biswanath Paul, D. C. De. (Dey, Joydeb Paul, Nader Ch. Paul, Nema Ch. R. K. Dey and T. P. Dey carrying on business the trade name Luxmi Metal Industries. Sapper Dassnagar, Howrah (a): HW/2887A, 28-12-6 (I) Raw materials, (2) Plant, machinery stare and accessories, (3) Consumable stores, egar and accessories, (3) Consumable stores, egar and coke. Provided that all for which exemption from payment of sale claimed are intended for use in the actual paymanufacture of the goods named below for sale Cocks, valves, bush, ring, nuts, bolts, screen non-ferrous electrical fittings (c).
- 17. Messrs. G. C. Seth and R. N. Kund. C. dhury carrying on business under the tract G. S. Engineering Concern. Sanpur. Data Howrah (a); HW/2888A. 28-12-64 (b) materials. (2) Plant, machinery, space paraccessories. Provided that all goods for exemption from payment of sales tax is claimed intended for use in the actual process of mandal of the goods named below for sale (i) Elw motors and accessories (c).
- 18. Shri Monoranjan Mondal carrying consists under the trade name Messts. M Mond Co., 52 Munshi Noor Mohammed Lane, Howal HW/2889A. 29-12-64 (b), (1) Raw materials and accessory consumable stores, e.g., cutting oil Provided all goods for which exemption from payment of tax is claimed are intended for use in the process of manufacture of the goods named for sale: (i) Pipe fittings (c).
- 19. Messrs. Amiya Roy, Ratan Mondal and Nath Mukherjee carrying on business under the name Ablaze Enterprise. 34 Belilious Road, H (a); HW/2890A, 29-12-64 (b); (1) Raw material Plant, machinery, spare parts and accessorist consumable stores, e.g., lubricating oil and it Provided that all goods for which exempton payment of sales tax is claimed are intended for

actual process of manufacture of the goods below for sale: (i) Automobile parts and age intings (c).

Kamakha Charan Pallya carrying on ander the trade name Messrs. Pallya Engi(0.9 Natabar Paul Road, Howrah (a);
(2), 5-1-65 (b); (1) Raw materials, (2) Plant,
(2), spare parts and accessories, (3) Consoles, e.g., coal. Provided that all goods exemption from payment of sales tax is are intended for use in the actual process of attre of the goods named below for sale: (i) granding machines and machine parts (c).

Shin Ballabidas Mohata carrying on business the trade name Messrs. Arun Industries, 48 of Road, Edlooah, Howrah (a); HW/2893A. (b) (f) Raw materials, (2) Plant, machinery, arts and accessories. Provided that all goods are intended for use in the actual process of ture of the goods named below for sale: (i) rar, fan hanger and silicon alloy (c).

the trade name Bharat Textiles, 4 Narayan Babu Lane, Calcutta-7 (a): JK/3376A, 26-12-64 Row materials Provided that all goods for exemption from payment of sales tax is ite intended for use in the actual process of lattre of the goods named below: (i) Ready-tarments for sale (c).

Messrs Gopaldas Mundra and Shivdas Munariying on business under the trade name (Commercial Co., 37 Kali Krishna Tagore (2nd floor, Flat No. 10), Calcutta (a); 77 A. 29-12-64 (b); Old ornaments and jewellesy manufacturing for sale stones and gold (c); as stones, pearls, jewelleries, ornaments (d).

Messes Ram Chandra Goswami and Ram Goswami carrying on business under the trade lamania Traders, 4 Jagmohan Mullick Lane floor). Calcutta-7 (a): JK/3378A, 29-12-64 (b): cal insulating materials, ball bearings, spare of motor vehicles, testing instruments, garrage electrical wire (d).

Shri Purushottamdas Thard carrying on businder the trade name Shiv Traders, P-11 Deben-Datta Lane (1st floor), Calcutta (a); JK/3379A. 2-64 (b). Pipes, pipe bends, wheel valves, cables, sockets, jum nut, wire, electrical switches, and calling bell, copper wire, link clip, g. is bakelite connector, wire nails, bolts and nuts, in brass, black tape, g. i. elbow, g. i. flanges and tee (d).

Shri Santosh Kumar Das carrying on business r the trade name The Bengal Galvanising Co.

Pital I Raja Brojendra Street, Calcutta (a):

Sinola, 30-12-64 (b); (1) Raw materials. Protein that all goods for which exemption from pient of sales tax is claimed are intended for use the below Tin trays, cans, mugs, tea pot and mis for sale (c)

r Shri Harkishan Agarwala and Shri Mangatrai n carrying on business under the trade name sary General Hardware Stores, Sevoke Road. Run (a); JP,2198A, 29-12-64 (b); Hardware goods.

paints and varnishes, bolts, nuts, hinges, screw, ropes, canvas, sand paper, emery paper, revine, washers, brush, plane non, spader, axes, forked kodali, rubber mat, grease, jute carpet, wire netting, screw driver, cotton tapes, nails, cotton waste, brass goods, saws, machinery tools, copper rivets, hessian goods, shovels and g, p, sheet (d)

- 28. Shrimati Prakash Vati Sehgal carrying on business under the trade name Messrs. Central Exporters & Importers, 21B Canning Street, Calcutta (a), LR 3638A, 26-12-64 (b); Bearings, electric motors, m/s shafting, sockets, parts of diesel engine, electric meters, springs, starters, belt fasteners (d).
- 29. Shii Shankai Ram Shaw and Shri Madan Lal Shaw cariying on business under the trade name Messis, Shii Ganesh Iton Stores, 123/2 Acharya Prafulla Chandra Road Calcuta-6, Siliguri (1) (a); MK 268B, 5-1-65 (b), Iton scrap, zinc scrap, battery scrap (d)
- 30. Shri Om Prakash Ladia and Shri Hari Mohan Marda carrying on business under the trade name Impose Commercial Corporation, 6A Balmukund Makkar Road, Calcutta (a), MK/3843A, 6-1-65 (b); Asbestos boards, cloth, carbon steel and high speed steel, rubber belting and trolley wheels, hose pipe, hard coke, steel strips, chrome packing band (d).
- 31 Shii Han Kishan Chopra carrying on business under the trade name Messrs. Raju Brother, 20/1A Cornwallis Building, 1 Cornwallis Street, Calcutta-12 (a), MK/3844A, 7-1-65 (b); Rubber soles and rubber sheets (d).
- 32 Messrs Suhash Chandra Paul, Saila Bala Paul and Subodh Chandra Paul carrying on business under the trade name The Link Belt Industries, 9 Tiljala Road, Calcutta-39 (a); PG/3144A, 26-12-64 (b). (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) oxygen and accetylene gas, oxygen and accetylene gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Various components parts of typewriter machine (c).
- 33. Dum Dum Foundry & Engineers (Private) Limited carrying on business under the trade name Dum Dum Foundry & Engineers (Private) Limited, 91 Jessore Road, Dum Dum, Calcutta-28 (a); PG'3145A, 26-12-64 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in named below: Castings of non-ferrous metals (c)
- 34 K. P. K. Wholesale Consumers' Co-operative Society Limited carrying on business under the trade name K. P. K. Wholesale Consumers' Co-operative Society Ltd., 69 Station Road, P. O. Rahara, 24-Parganas (a), PG'3146A, 26-12-64 (b); Rice, pulses, mustard oil, cocoanut oil, groundnut oil, hair oil, snow, powder, cream, tooth paste, tooth brush, gur, zeera, dhania, chillies, ghee, butter, soda ash, perfumes, pens and pencils (d).
- 35 Messis Amitabha Sen, Leela Govindan and Aparna Gupta carrying on business under the trade name United Plastics, B8 Behala Industrial Estate,

- Banamali Naskar Road, Calcutta-34 (a): PG/3147A, 26-12-64 (b): (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Polythene films and polythene bags (c): Plastic products (d).
- 36. Shri Utpalendu Mukherjee carrying on business under the trade name Utpal Mukherjee, P-29 Golf Club Road, Calcutta-33 (a); PG/3148A, 26-12-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hats and caps (c).
- 37. Messrs. Nandalal Dutta and Bela Rani Dutta carrying on business under the trade name Overseas Oil Company, 15 Gobinda Banerjee Lane, Calcutta-33 (a); PG/3149A, 29-12-64 (b); Grease, motor oil, engine oil, gear oil, cylinder oil, pale oil, shafting oil and brake oil (d).
- 38. Shri Shyamapada Samanta carrying on business under the trade name Shyamapada Samanta, Lot No. 11, Ganeshpur, P. O. and P. S. Kakdwip, 24-Parganas (a); PG/3150A, 29-12-64 (b); Cement (d).
- 39. Messrs. Barindia Lal Deb and Dipak Kumar Mitra carrying on business under the trade name D. B. Engineering (India), 58/64 Prince Anwar Shah Road, Calcutta-45 (a); PG/3151A, 30-12-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Metal castings, metal patterns, wooden patterns and machine parts (c).
- 40. Messrs. Laksmi Devi and Nikhil Ranjan Biswas carrying on business under the trade name Pioneer Timber Co., Kaviguru Rabindra Path, Kanchrapara, 24-Parganas (a): PG/3152A, 30-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sized timber (c).
- 41. Messrs. Sukhdeo Sharma and Laddolal Sharma carrying on business under the trade name Sukhdeo Sharma & Co., 97 Raja Subodh Chandra Mullick Road, Calcutta-47, 252 Natore Park, 3rd Road, Calcutta-39 (1) (a), PG/206B, 30-12-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sized timber, wooden doors and windows (c).
- 42. Md. Serajuddin carrying on business under the trade name Md. Serajuddin. Vill. Korma, Post Jamtoria, Dist. Purulia (a); PR/455A, 30-12-64 (b); (1) Raw materials, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Charcoal, logs and timber (c); Woods (d).

- 43. Shri Tulsidas Teckchand Ahuja can business under the trade name Bharat Enterprises, 16 Mangoe Line, Calcul RB/1512A, 4-1-65 (b); Tractor parts and and parts (d).
- 44. Shri Santosh Kumar Sen Catry ng (ness under the trade name Sanco Industrial Biplabi Rashbehari Basu Road, Caize RB/1513A, 6-1-65 (b); (1) Raw materials, (machinery, spare parts and accessores and accessores that all goods for which exemption from sales tax is claimed are intended for use in the process of manufacture of the goods named (i) Machinery parts (c).
- 45. Shri Hemanta Kumar Shaw carrying ness under the trade name Karukrit, 13\(\) Mohantala Street, Calcutta-5 (a), SH 35684 (b); (1) Raw materials, (2) Plant, machiner parts and accessories, (3) Consumable ster spirit. Provided that all goods for which et from payment of sales tax is claimed are for use in the actual process of manufactum goods named below: Painted sign board freity and advertisement (c).
- 46. Sarbasri Chimanlal Chhaganlal Sha Murti Jai Chand Mehra, Mohendra kumar Gandhi and Monilal Mulji Patel carrying a ness under the trade name Messrs Automot. Corporation, 7 Sooterkin Street, Calcutta (R 28B) Calcutta (a): SL/4283A, 11-12-64 (b) vehicle parts (d).
- 47. Sarbasri Ramlal Shah, Ramiraj Shal pher Shah and Ram Payre Shah carrying ness under the trade name Messrs. Sh.h Riduct, 4/1 Madan Street (1st. floor), Caket SL/4284A, 15-12-64 (b); (1) Raw matenal vided that all goods for which exempts payment of sales tax is claimed are intended in the actual process of manufacture of transed below: (1) Transistor radio, (2) R sale (c).
- 48. Shri Durga Dutt Hanitwal carrying ness under the trade name Messrs. Ambi Agency, 5 Sooterkin Street. Calcutta (a), 31 15-12-64 (b); Motor parts and accessories 6
- 49. Shri S. A. Padmanabha Rao carry business under the trade name Messrs Anan ban, 19 Chittaranjan Avenue. Calcut SL/4286A, 15-12-64 (b): (1) Raw material vided that all goods for which exemption payment of sales tax is claimed are intended in the actual process of manufacture of the named below: (1) Tea. (2) Coffee, (3) Cook for sale (c).
- 50. Shrimati Suniti Devi, Shri Ashok Marakash Kapoor (first partner being minor replay by his natural guardian (Shri Devera) Kapon carrying on business under the trade name Industrial Supplies Corporation. 4 (Khaira Calcutta (a); SL/4287A, 16-12-64 (b); Minetalloys, coal, m. s. scraps and refractors (d)
- 51. Sardar Prithipal Singh, Sardar T. Singh, Tejpal Singh, Rupdaman Singh, Rani Arora, Anju Arora last four partners being represented by their natural guardian carry

inder the trade name Messrs. Aurora Trad-10 1 Princep Street, Calcutta (a); 12-04 (b); Tractor parts, pavement public pump, motor parts (d).

r Krishna Kumar Khanna carrying on ander the trade name Messrs. Khanna and pracep Street, Calcutta (a); SL/4289A. Brass call bell, metal stamp pad, sockets, monogram, waste paper basket (d).

n lugal Kishore Sen carrying on business trade name Messrs. Electronic Enterprises, n Chandra Avenue, Calcutta (a); SL/4290A. Meter-pressure-air, gas, acetylene, oxytolt ampere, megger, pyrometer, techosanometer, potentiometer, tongtester, cyclesquency meter, strobometer, line correction wer factor meter. k. w. h. meter, spectoremometer, countmeter, temperature testing nakelite, hylem, porcelain, sindanio, empire re massonite, marbel, fibre, glass-wool, tape, ope black tape, selo tape, mica, micanite, tubes, varnishes, copper, brass, iron, phosbionze, monal, molibdinum, stainless steel, when, inver, bi-metal, solder, china clay, tire clay asbestos, tape and boards, carbon pards, electrodes, enamel, copper enamel, melibdinum, tungsten, gold, silver, platiket resisting copper-monium, house wiring t and h. t cables, trailing cable, flexible welding, earthing, short firing, heatproof, ung pyrotonic, relay, solonite, thermostatic timace, oven, starter, regulator motor, fan, chamber, generator, machinery, convertors, transformer, pneumatic tools and appliances

Abdur Rashid, Janab Babujan, Azim Mia Jobsob Ali carrying on business under the John Messis, Drums Supply Agency, 5 Biplabi I Chandra Street. Calcutta (a); SL/4291A, 4 (b) Second hand empty iron drums (d).

Some Suresh Ghosh carrying on business under the name Messrs United Sales Agency, 1A lane, Calcutta (a), SL/4292A, 24-12-64 (b), and cycle accessories (d).

Messrs Revati Mohon Das, Dhirendra Lal Schindra Lal Das. Birendra Lal Das and Lal Das (Partners) carrying on business the trade name Dass Brothers & Co., 22 Netaji
Avenue, Serampore, Dist. Hooghly (a): 24, 28-12-64 (b): Dhuti, saree, piece goods, lade garments, hosiery goods (d).

Shri Mansukhani Lilaram Balchand (Propriearting on business under the trade name Adlottee Lane, Calcutta (a), TL/2877A, 4-1-65
(freeting cards, ash tray, ball pen, desk set,
combs, file case, plastic silver wallet, index
holks, leather wallets, paper weights, paper
pen kinfe, leather writing case, folders, bottle
key chain, key cases, calendars, address and
me books (d).

Sarbasti Suhash Ghose and Pran Gopal Das (ers) carrying on business under the trade name (group, 15/D Chaulpatty Road, Calcutta (a); 7/4 4-1-65 (b); (1) Raw materials, (2) Plant, acry, spare parts and accessories. Provided

that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:
(i) Plastic buttons (c).

59. Messrs Pramod K. Jhaveri and Nanubhai K. Jhaveri (Partners) carrying on business under the trade name Nanubhai Jewellers, 115 Mahatma Gandhi Road, East, Bombay-1 (Port of Calcutta) (a); CS, 35A, 17-12-64 (b)

S. K. BOSE, Commissioner.

No. 2 °C. T—14th January 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act. 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in different items in the manner indicated against such particulars are published for general information:—

Notes. -(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.
- (e) Date of amendment.
- 1 (S) Shri Hukum Chand Agarwala carrying on business under the trade name Messrs Hukum Chand Company (for) Shri Jwala Prosad Agarwala and Hukum Chand Agarwala carrying on business under the trade name Messrs Hukum Chand Company, 3/1 Diamond Harbour Road, Calcutta-23 (a): AL/882A, 31-5-62 (b), 26-12-64 (c).
- 2 Balai Chand Mallick and Tara Chand Baral carrying on business under the trade name Messrs. Suradhani Music & Photo Stores, 8 Shyama Prasad Mukherjee Road, Calcutta (a), AL/75A, 24-3-49 (b); (A) Record player and parts, gramophone records and needles (d), 29-12-64 (e).
- 3 Messrs Industrial Equipments (Private) Ltd., 32 Deshpransasnial Road, Calcutta (a); AL/1028A, 29-11-57 (b), (A) Oil, acid, coal after the word "welding rod" (c), 29-12-64 (c).
- 4. Messrs Arvind Eng. Works (Private) Ltd., P-12/3 Taratalla Road, Calcutta-27 (a); AL/871A, 19-3-62 (b), (A) (3) Consumable stores, viz., coal and lubricants after the words "accessories", (A) Hand brakes and broad loom parts (c); 28-12-64 (e).
- 5. Sarbasti Buto Krishna Paul, Tapan Paul, Sm. Manjuri Bala Paul (for self and as natural guardian of minor son) (i) Partha Sarati Paul, minor daughter, (ii) Nilima Paul, (iii) Umarani Paul and (iii) Hashirani Paul carrying on business under the trade name Messrs. Peary Monan Paul, 103 Diamond Harbour Road, Calcutta, (i) Calcutta and (2) Naidal Union South Mill Siding within the Garden Reach Municipality (a), AL/9B, 29-8-49 (b); (D) Coal, (A) Woollen goods and umbrella (d); 28-12-64 (e).
- 6. (S) Sudhir Kumar Nandan and Prafulla Kumar Dutta carrying on business under the trade name

- Messrs. Panch Karı Dutta (for) Sudhir Kumar Nandan, Prafulla Kumar Dutta, Sm. Monorama Dutta, Kanak Dutta and Kalyani Dutta carrying on business under the trade name Messrs. Panchkari Dutt, 42/C Ashutosh Mukherjee Road, Calcutta (a); AL/103A, 9-6-56 (b); 6-1-65 (e).
- 7. (S) Messrs. Himangshu Kumar Dan (Karta, Hindu undivided family consisting of legal heirs of late Mangal Ch. Dan) and Modhusudan Dan carrying on business under the trade name Mangal Chandra Dan (for) Shri Mangal Chandra Dan (Proprietor) carrying on business under the trade name Messrs Mangal Chandra Dan, Nichupatty, P. O. Bolpur, Dist. Birbhum (a); AS/1747A, 12-1-56 (b); 29-12-64 (e).
- 8. Shri Chandulal M. Kothari carrying on business under the trade name President Optical Company, 71 Canning Street, Calcutta (a); AT/289B, 20-8-49 (b); (A) Spectacles, its frames, parts and components, acrilic powder, linen tester, magnifying glass, refractometer, testing machine, trial frames, binoculars, lense marking machine, blanks, spectacle cases, emery and carborandum powder, velvets, shamons leather, opticians rubbers and plates (d); 2-1-65 (e).
- 9. Messrs. Chimanlal Kapur, Jitendra Kr. Kapur and Sm. Kamala Bati Kapur carrying on business under the trade name New Rampal Haraprosad. (S) 50 Pandit Pursottam Roy Street, Calcutta (for) 50 Khengrapatty Street, Calcutta (a); AT/3972A, 30-5-64 (b); 4-1-65 (e).
- 10. Messrs. Spices (India) Ltd., 10 Amratola Street, Calcutta (a); AT/2922A, 17-7-52 (b); (A) Aluminium sheet and alloys, aluminium pipes, coils and circles and aluminium structure (d); 4-1-65 (e).
- 11. Messrs. Sen Brothers (Private) Ltd., 3 Amratola Lane, Calcutta (a); AT/3722A, 19-1-61 (b); (A) Coir string (d); 5-1-65 (e).
- 12. Shri Shyamsundar Agarwala, Shri Kishorilal Agarwala and Shri Brijlal Agarwala carrying on business under the trade name Kishorilal Shyamsundar, 26/1 Armenian Street, Calcutta (a); AT/819A. 29-9-41 (b): (D) Readymade cloth, (A) Readymade clothes (d); 5-1-65 (e).
- 13. Messrs. Ukchand Jain and Tejraj Jain carrying on business under the trade name Jugraj Tejraj. 2 Portuguese Church Street, Calcutta (a); AT/3752A. 15-1-61 (b); (A) (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (v) Pen and pencil clips and caps (c): 6-1-65 (c).
- 14. (S) Shri Sohanlal Taparia, Shri Bojranglal Taparia, Shri Jagdish Prosad Malpani, Sm. Kamalesh Devi Taparia and Shri Devkaran Sarda carrying on business under the trade name Jagannath Jeetmal (for) Shri Surajmal Taparia, Shri Jagadish Prasad Malpani, Shri Sohanlal Taparia and Shri Bojranglal Taparia carrying on business under the trade name Jagannath Jeetmal, 37 Armenian Street, Calcutta (a); AT/505A. 25-9-41 (b); 6-1-65 (e).
- 15. Shri Amritlal Shah carrying on business under the trade name Jain Plastic Industries, (S) 1 Karbala

- Mohamed Street, Calcutta (for) 19 Armental Calcutta (a): AT/3997A, 28-10-(4 (b), 6-1-5)
- 16. Indian Oil Corporation Ltd (Ma)
  Division), (S) 13 Camac Street, Calcutta-16 fly
  Dr. Sundari Mohan Avenue, Calcutta la BH
  17-1-64 (b); 28-12-64 (e).
- 17. Sarbasri Jaladhar Mullick, Kabi Mullick, Nirode Baran Mullick, Chittatanjan Mand Ashok Kumar Mullick carrying on bu under the trade name Messrs.

  Bros., Khatra, Bankura (a);
  (A) Gunja oil (d); 30-12-64 (e).
- 18. (S) Anil Baran Dutta (Proprietor) carria business under the trade name Messrs. Anil Baran Dutta (for) Messrs. Anil Baran Dutta Karan Bankura (a); BK/361A, 30-8-58 (b). (A) Garan (d); 30-12-64 (e).
- 19. (S) Shri Radha Raman Dutta (Kara, Hi undivided family) carrying on business under trade name Messrs. Radhraman Dutta (Ior) Messrs. Radha Raman D Murari Mohan Dutta, Sonamukhi Banku: Banku: 1
- 20. (S) Shri Sambhu Nath China and Dendi Paul (Partners) carrying on business under teen name Messrs. Sree Durga Bhandar (for Sn. 6) dhar Nandy and Sm. Chandibala Paul (Pana carrying on business under the trade name Vestree Durga Bhnadar, P. O. Sure Kalna, P. S. Japur, Dist. Burdwan (a), BN/551A, 7-7-48 (b) 3-1, (e).
- 21. Sarbasri Santimoy Mondal, Karunan v V dal and Panchubala Mondal (Partners) carrong business under the trade name Messrs Bire Mondal & Santimoy Mondal, Hatoodewan Biri (a); BN/1213A, 22-7-58 (b); (A) Groundaut of 5-1-65 (e).
- 22. Sarbasri Paresh Nath Dey, Digbijo Dei Bhola Rani Dey (Partners) carrying on the under the trade name Messis P N 12s & Memari, Burdwan (a); BN/1406A, 28-9-63 fb Motor parts and accessories (d): 5-1-65 (e)
- 23. Messrs. Amulya Charan Sarkar Arju (dra Sarkar and Nagindra Kumai Sarkar carval business under the trade name Amulya Charkar & Brothers, Lalgola, Mursadabad BR/305A, 27-2-51 (b); (A) Linseed oil, grour oil and castor oil (d); 4-1-65 (e).
- 24. (S) Shri Haripada Sen carrying on business under the trade name Sreenath Bhandar for name Sreenath Bhandar, Station Road, Alp. Dist. Jalpaiguri (a); CB/652A, 25-3-58 (b), 2-1-5
- 25. (S) Messrs. Jormal Lahoti, Sukhal Lah ti Ganga Bishan Lahoti carrying on business tode trade name Bhairudan Jormal (for) Messr B dan Lahoti and Jormal Lahoti carrying on business that trade name Bhairudan Jormal Alpatunder the trade name Bhairudan Jormal Alpatunder the trade name CB/659A, 27-3-58 (b), 4-14
- 26. Shri Govind Prasad Sanghnaria and Prasad

). (A) Plant, machinery spare parts and her the words "Raw materials" (c);

15) Shri Sushil Kumar Day, Sm. Uma Day, shri Kumar Day, Shri Manick Lall Day and Lall Day carrying on business under the inc Messis M L Day & Co. (for) Sm. Uma shi Kumar Day, Mohit Kumar Day, Chandi B K Day and Kumari Kalpana Day carrybusiness under the trade name Messis. M. L. Cu. 57B Chittaranjan Avenue, Calcutta (a); 3, 24,9,41 (b): 19-12-64 (e).

Shri K. N. Daftary carrying on business under Je name Messrs. Natwarlal N. Daftary, 46 treet. Calcutta (a): CL/2174A, 26-4-51 (b); (A) blin (d), 19-12-64 (e).

| Shri S R Baheti carrying on business under | Ide name S. B. Traders & Suppliers, 36 Ezra | Calcutta (a), CL/2907A, 3-5-58 (b); (A) | pipes (d): 19-12-64 (e).

(S) Messrs, Lachhuram Agarwalla, Abhoyram Rambilas Garg and Pitrumal Agarwalla on business under the trade name Lachhuram Lal (for) Messrs, Lachhuram Agarwalla, rom Gupta, Rambilas Garg and Pitrumal a carrying on business under the trade name mam Bajrang Lal, 134/1 Mahatma Gandhi Cakatta (a); CL/3472A, 25-10-62 (b); (A) Oil and groundnut oil (d); 19-12-64 (e).

Sarbasti Papatlal Bhanjibhai Dhamsania and L. Davabhai Kamani carrying on business the trade name Messrs. Ratilal Dharamshi & Sanning Street. Calcutta (a); CL/2666A. (b) (A) Perchloric acid (d); 19-12-64 (e).

Shri Dipchand Dungarshi Parekh carrying on sounder the trade name Messrs. Swastik Syndisiz Canning Street. Calcutta (a); CL/3189A. (b) (A) Aluminium rods (d); 19-12-64 (c).

Messix D S Mahawar, C. L. Mahawar, S. B wa and S. L. Mahawar minor natural guar-R k Mahawar carrying on business under the tame Shree Rama Trading Co., 36 Ezra Street, Ita (a), CL 2965A, 8-9-58 (b); (A) Jeera, red s coir rope, cardamon, poppy seeds, ginger, so seeds oil and neem oil (d); 19-12-64 (e).

Shri Ramesh Chandra Khemka carrying on sw under the trade name Messrs, R. C. Khemka cass, 119B Chittaranjan Avenue, Calcutta (a); 13B, 17-12-58 (b); (A) Mild steel rounds and sw steel (d), 21-12-64 (e).

Sin Balder Raj Shukla carrying on business the trade name United Traders, 309 Bowbazar Calcutta (a), CL/3688A, 11-3-64 (b); (A) Taras, tents and water tank, trailers (d); 22-12-64

Guirat Industries (Private) Ltd., 54 Ezra Calcutta (a), CL/3563A, 26-6-63 (b); (A) Laip pen and parts, ball pens, ball pen parts (d).

Shri Nainsey Govindjee, Sm. Kishori Bhatia. Vandana Suraiya, Shri Rajendra Suraiya and Vinny Suraiya carrying on business under the name East Coast Agencies, 165 Lower Chitpur Road, Calcutta (a), CL 3440A, 25-7-62 (b); (A) Groundnut oil (d); 28-12-64 (e).

38. (S) Messrs Vijoy Kumar Bhuwalka, Anand Kumar Nopany, Rayindra Kumar Bhuwalka, Rameswari Devi Bhuwalka, Bimala Devi Bhuwalka, Murarilal Nopany, Ramautar Nopany and Padma Devi Bhuwalka carrying on business under the trade name Messrs Bimal Hosiery Factory (for) Messrs, Monmull Bhuwalka Murarilal Nopany, Ramautar Nopany, Manick Chand Modi, Satyabhania Devi Bhuwalka and Padma Devi Bhuwalka carrying on business under the trade name Messrs, Bimal Hosiery Factory, 18 Giti Babu Lane, Calcutta (a); CL/2760A, 14-9-56 (b), 29-12-64 (c).

- 39. Shrimati Urmila Nagindas Shah and Harkishandas Vithaldas Shah catrying on business under the trade name Messrs Dipak Laboratories, 55 Canning Street, Calcuita (a), CL/3531A, 6-5-63 (b); (A) Spare parts and accessories after the words "Plant, machinery" (c), 29-12-64 (e).
- 40. Shri Baldev Raj Shukla carrying on business under the trade name United Traders, 309 Bowbazar Street, Calcutta (a), CL/3688A, 11-3-64 (b); (A) Concrete mixers (d); 29-12-64 (e).
- 41. Messrs Purusattam K. Saha and Natabarlal H. Saha carrying on business under the trade name Commercial & Fingineering Corporation Head Office, 138 Canning Street, Calcutta, (A) Branch office at Provincial Road, Bankura (a), (S) CR/139B (for) CR/2460A (b), 26-12-64 (c).
- 42. Messrs Ramnarayan Jhawar, Indra Kumar Jhawar, Ram Krishna Jhawar and Badiinarain Jhawar carrying on business under the trade name Plicare, 56 Netaji Subhas Road, Calcutta (a); CR/3303A, 31-3-63 (b), (A) Universal panel tie (d), 26-12-64 (e).
- 43. Shri Banku Behari Mitra (Proprietor) carrying on business under the trade name Indian Small Tools Co., 12/A Clive Row, Calcutta (a), CR/1362A, 2-4-48 (b); (A) Bolts, ruts, rivets, washets, screws, pipe fittings, oil can, chain pulley blocks, crucibles, emery cloth, emery, emery tape, sand paper, rubber belting, rubber hose pipe, belt lacing, bearings, vice, grinding wheels, abrasives products, valve grinding compound, files, hacksaw blades, hacksaw frame, drills, taps, dies, cutters, phers, screw driver (d); (D) Hardware (d); 26-12-64 (e).
- 44. Messrs. Krishna Mohan Ghose and Mohit Kumar Ghose carrying on business under the trade name Messrs. Rana & Co., 133 Biplabi Rash Behari Basu Road. Calcutta (a); CR/3512A, 14-11-64 (b); (A) Baruim hydrolide dies, universal bevel protectors, dial indicator, magnetic base eclipse with baty deal, hydroculic pressure gauge, verneer height gauge, micrometer, chain pulley block, bolts and nuts, vaseline, paris grease powder, blow lamp angle plates, timber, spray gun and air gun, fluorescent light and fittings holder, flexible wire, metric dipping type measure, surface gauge, dry battery, agricultural implement, feeder od brass, nipple tower bolts, sine bar (d), 26-12-64 (e)
- 45 Shri Navnitlal M. Shah (Proprietor) carrying on business under the trade name Navnitlal Govindlal & Co., 138 Canning Street, Calcutta (a); CR/2549A, 14-10-55 (b), (A) Hessian bags (d); 26-12-64 (e).

- 46. (S) Messrs. Suraj Kumari P. Pugulie and Nehal Chand Daga (for) Messrs. Mul Chand Nahata. P. Pugulie and Nehal Chand Daga carrying on business under the trade name Mulchand Nahata, P-10 New Howrah Bridge pproach Road, Calcutta (a); CR/2570A, 3-1-56 (b); 26-12-64 (e).
- 47. (S) Messrs. Makhanlal Kajaria, Loknath Kajaria, Kishorilal Kajaria and Pawan Kumar Kajaria (for) Messrs. Basdeo Kajaria, Makhanlall Kajaria and Lokenath Kajaria carrying on business under the trade name Chemicolour Agency, 12 Bonfield Lane, Calcutta (a); CR/2787A, 23-7-58 (b); 28-12-64 (e).
- 48. (S) Shrimati Umarani Bakshi and Shri Kartick Chandra Bakshi carrying on business under the trade name Messrs. Basanta Kumar Bakshi (for) Messrs. Basanta Kumar Bakshi, 56/57 Old Chinabazar Street, Calcutta (a); CR/1564A, 10-3-49 (b); 28-12-64 (e).
- 49. Messrs. A'lied Mercantile Agencies Ltd., (S) 10 Clive Row, Calcutta (for) 9 Brabourne Road, Calcutta (a); (S) CR/3525A (for) RB/646A (b); 29-12-64 (e).
- 50. Messrs. Jagdish Prosad Swaika and Suwalal Swaika carrying on business under the trade name Union Stores Suppliers, 1 Bonfield Lane, Calcutta (a); CR/3257A, 9-2-61 (b); (A) Graphite powder, saws (d); 30-12-64 (e).
- 51. Shri Hanumandas Agarwala (Proprietor) carrying on business under the trade name Hanumandas Agarwalla, (S) P-12 New Howrah Bridge Approach Road, Calcutta (for) 62 Nalini Sett Road, Calcutta, (D) P-12 New Howrah Bridge Approach Road, Calcutta (a); (S) CR/3526A (for) JK/263B (b); 30-12-64 (e).
- 52. Shri Ramchandra Agarwala (Proprietor) carrying on business under the trade name Pokarmall Ramchandra, Kalimpong (a); DJ/753A, 2-9-52 (b); (A) Glassware goods, potteries (d); 30-12-64 (e).
- 53. Messrs. Srilal Agarwala, Jainarayan Agarwala and Bajranglal Agarwala (Partners) carrying on business under the trade name Chhogmal Srilal, Kalimpong (a); DJ/163B, 22-7-61 (b); (A) Tin (d); 30-12-64 (e).
- 54. Shri Bridhi Chand Kothari carrying on business under the trade name Bright Traders, 3 Mangoe Lane, Calcutta (a): EL/3634A, 3-1-64 (b); (A) Destrine, fire tiles, alum (d): 4-1-65 (e).
- 55. Shri Provat Kumar Dutta (Proprietor) carrying on business under the trade name Bengal Industrial Corporation, 3 Mangoe Lane, Calcutta (a); EL/3175A, 24-9-51 (b); (A) Carbon black, acid hydrochloric, crucible inickel, trisodium phosphate, calcium chlorate, glass breakers, picric acid, sodium sulphite, hydrogen peroxide, sodium nitrite (d); 5-1-65 (e).
- 56. Messrs. Nagindas Kilabhai (Private) Ltd., 1 Mangoe Lane, Calcutta (a); EL/3551A, 13-9-62 (b); (A) Accessories for textile and jute mill machineries, stamping paste, dye stuff, sizing gum, sizing materials, hydraulic machine (d); 5-1-65 (e).
- 57. Messrs. Beni Limited, 1 Crooked Lane, Calcutta (a): EL/1626A, 17-7-48 (b): (D) Ferrous and non-ferrous metals, asbestos, glass, chemicals and (1) Any other raw materials, (2) Plant, machi-

- nery, spare parts, accessories and contains (3) Building or plumbing materials required for construction, fitting and a building. Certified by the purchasin, it required for use in any process in the m of spares for railway carriage and locome ing and fans, electrical switch and comoverhead line materials, railway signaling locking materials for sale, (A) (1) R<sub>dw</sub> m<sub>d</sub> Plant, machinery, spare parts and dices Consumable stores, e.g., transformer oil fi turpentine oil, lubricants, coal and coke. paris, leather belts, alkathene tubes Prov all goods for which exemption from paymer tax is claimed are intended for use in t process of manufacture of the goods name Train lighting accessories, equipment and c locomotives, coaches and equipment for electrical and mechanical and inter-locking, electric motors and genera and blowers, overhead line materials, plaste carbon products and fibre rods (c); 7-1-(5
- 58. Shri Biswanath Samalia carrying on under the trade name Messrs Steel J (India), 193 G. T. Road, Salkia His HW/2657A, 17-1-64 (b); (A) Pipes (d), 263
- 59. Messrs. Asoke Kr. Ghosh, Bimai kum Champarani Khan, Haradhan Paul, Kama Paul, Kalyan Kr. Ghosh, Nirmal Kemai Pati Khan, Raghunath Khan and Sachiti carrying on business under the trade nong A (Steel) Industries, 59/2 Natabar Paul Read (A) Calcutta (1) (a); (S) HW/215B (feet B) (b); 28-12-64 (e).
- 60. Shri Dibya Dhan Tat, Shri Birenda N Chowdhury and Shri Batu Kishote Devector business under the trade name Messis Cement and Trading Co., 10 Narasingh Data Kadamtola, Howrah (a); HW 2014 V. 284 (A) Grease (d); 29-12-64 (c)
- 61. Shri V. N. Upadhyay carrying on under the trade name Messrs Upadhevar I Co., 11/2 Narasingh Dutta Road hind, HW/2456A, 15-10-62 (b); (A) (I) Raw mater Plant, machinery, spare parts and access no vided that all goods for which examples payment of sales tax is claimed are intended in the actual process of manufacture of the named below for sale: (i) Valves (c), 29-12
- 62. Messrs. Kartick Ch. Sadhukhan Men Sadhukhan and Panchkari Pramane carrit business under the trade name Shihpui Par Mill, 441 G. T. Road, Shihpui Hows, HW/728A, 13-2-47 (b): (A) Groundnut of 29-12-64 (e).
- 63. Messrs. Amar Nath Makin, Balt Makin, Kalyan Dass Makin and Nandlad trade name the Makin Brothers, (S) 42/1 Bon Howrah (for) 42/1 Ramkristopur Ghat Roada H (A) Howrah (I) (a); (S) HW 216B (c) HM (b); (A) Motor tyres and tubes (d), 29-12-1
- 64. Shrimati Radha Devi and Shrimati I Devi (Partners) carrying on business under the name Shri Shiva Sankar Oil Milis, 25 Burtolla

(a): JK/3138A, 24-4-5 9(b); (A) Groundg the words "oil cake" for sale (c); 26-12-64

sirs Santosh Kejriwal and Sushil Kumar carrying on business under the trade name Irading Co., 9 Jagmohan Mullick Lane, (a) JK 3334A, 6-5-64 (b); (A) Bakelite dubes and rods, resistance wire, ball bearmer, fibre sheets, insulating varnish, d. c. c. mical cables and porcalain beads, enamelled tape, soldering wire (d); 26-12-64 (e).

Messrs. Brij Mohandas Nagar, Vallabh at. Gulabdas Nagar, Brij Ramandas Nagar, Ila Devi, natural guardian for and on behalf Rijendra Kumar, Sm. Jamuna Devi, natudian for and on behalf of minor Sailesh and Satish Kumar carrying on business under name Jamunadas Ramkissendas & Complete Company of Messrs Ramkissendas and Balgovinddas business under the trade name Jamuna-Kinsendas, 42 Sir Hariram Goenka Street, 1(a). JK/664A, 29-9-41 (b); 28-12-64 (c).

Lessrs. Farachand Agarwala. Lachminarayan by and Madanlal Agarwala (Partners) carrybusiness under the trade name Tarachand Kumar. 131 Cotton Street, Calcutta (a); 194-6-64 (b). (A) Joists, m. s. tee and g. c. 128-12-64 (e).

less. Santlal, Hariram, Chaturbhuj, Gourind Sri Ramniwas, natural guardian for and f of Sri Rabikumar (minor) carrying on busier the trade name Ram Gopal Ram Saroop, Hariram Goenka Street, Calcutta-7 (a): A 29.9-41 (b); (A) Groundnut oil and tisi oil -12-64 (e).

Messrs Mohri Devi Chowdhury, Dwarka Chowdhury, Harkarandas Chowdhury and Kumar Chowdhury carrying on business ic trade name Orient Laminating Co., 9 Ram-Rakshit Lane, Calcutta-7 (a); JK/3330A. (b), (A) Sanitary wares and fittings, coloured vareum, mosaic, glazed tiles (d); 29-12-64

Messrs. Sree Durga Steel (Private) Ltd., 3 in Debendra Road, Calcutta (a): JK/1763A. (b): (A) Consumable stores, e.g., coal, coke sel oil after the words "cotton waste" (c): (e)

Justed Fifty Ltd., Jalpaiguri (a); JP/249A. (b); (D) Rice. paddy, jute. cloth, grocery. If. foodgrains, machineries, minerals, hard-edicines, spices, pulses (d); 29-12-64 (e).

dessys Nabadwip Looms Accessories Manu-& Al'ted Industrial Co-operative Society hoodburn Road. Nabadwip, Nadia (a): 14. 11-8-64 (b); (1) Raw materials, (A) (2) e parts, (3) Consumable stores, viz., spirit, laugh, tips, back spring, side clips, pin and re sheet, pot-eys, thinner and liquar, emery Provided that all goods for which exemption yment of sales tax is claimed are intended in the actual process of manufacture of the lamed below; (i) Shuttle, bobbin (c); 23-11-64

- 73. (S) Shri Prasanna carrying on business under the trade name Mosers. Prasanna Kumar Roy (for) Messrs. Prasanna Kumar Roy. Chakdah, Nadia (a); KR/1241A. 18-5-50 (b);
- 74. Messrs. Tehatta Co-operative Multipurpose Society Ltd., Vill. and P. O. Sahebnagar, Dist. Nadia (a); KR/1853A, 18-8-58 (b); (A) Timber, lime (d); 25-11-64 (e).
- 75. Shri Narayan Pada Sanyal (Proprietor) carrying on business under the trade name Messrs. Narayan Pada Sanyal, Barabazar, Santipur, Nadia (a); KR/1976A, 17-2-61 (b); (A) Groundnut oil, linseed oil (d); 26-11-64 (e).
- 76. Sarbasri Sajjan Kumar Gupta, Ram Gopal Jajodia, Shiva Shankar Khemka and Chandra Mohan Khemka carrying on business under the trade name Messrs. Indian Products (Sales) Agency. 23A Netaji Subhas Road, Calcutta (a); LR/3536A, 4-2-64 (b); (A) White cement (c); 18-12-64 (e).
- 77. (S) Shri Jayant Gadhia is carrying on business under the trade name Messrs. Pankaj Agencies (for) Shri Jayant Gandhia carrying on business under the trade name Messrs. Pankaj Agencies. 27/2C Strand Road, Calcutta (a): LR/3598A, 13-8-64 (b); (D) Galvanised pipe, screw, electric lamps, electric insulating tapes. (A) Galvanised pipes and fittings thereof, electric lamps and parts thereof, electric insulation materials, screws, soda ash, trisodium phosphate. electric fittings, tools, grinding stones and powder, rivets, zinc sheets, measuring instruments, electric soldering iron (d). 18-12-64 (e).
- 78. Messrs. Lala Ram Nath, Parshotam Lal, Kul Bhusan Lal, Surinder Mohan and Satish Chander carrying on business under the Jagan Nath Ram Nath, (S) 27/2D Strand Road, Calcutta (for) 2 Brabourne Road, Calcutta (a); (S) LR/3636A (for) RB/1154A (b); 21-12-64 (e).
- 79. Sarbasti J. Goenka and G. Goenka carrying on business under the trade name Messrs. Ashoka Stores Agency. 5A Clive Street, Calcutta (a); LR/3099A, 3-10-59 (b); (A) Tool and alloy steel (d); 21-12-64 (c)
- 80. Messrs. Shabbir M. Sultanali Abuwalla, Yusufbhai Abdulhussain, Mandlaywalla and Nuruddin Akbarally Abuwalla carrying on business under the trade name Messrs Calcutta Trading Co., 22 Canning Street, Calcutta (a), LR/3474A, 15-6-59 (b): (A) Cane baskets (d); 21-12-64 (e).
- 81. Sarbasri H T. Nanderbarwalla, H. F. Hararwalla, Mchfuzabai, N. F. Hararwalla, S. F. Hararwalla and A A. Abuwalla carrying on business under the trade name Messrs. Bombay Machinery & Metal Mart. 17 Canning Street, Calcutta (a); LR/614A, 23-9-41 (b), (A) Welding materials, glass (d); 21-12-64 (e).
- 82 Sarbasri Omprokash Kejriwal, Sudarsan Kumar Kejriwal, Santosh Kumar Kejriwal and Sm. Shakuntala Kejriwal carrying on business under the trade name Messrs Anamika Trading Co., (S) 25/27 Netaji Subhas Road, Calcutta (for) 4 Clive Ghat Street, Calcutta (a); LR/3445A, 17-5-63 (b); 22-12-64 (e).

- 83. Shri G. L. Jhunjhunwala carrying on business under the trade name Messrs. Inter Dominion Trading Agency, (S) 25/27 Netaji Subhas Road, Calcutta (for) 4 Clive Ghat Street, Calcutta (a); LR/243B, 13-7-49 (b); 23-12-64 (e).
- 84. National Paper & Board Ltd., 22 Canning Street, Calcutta (a): LR/1478A, 9-4-48 (b); (A) (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., ink. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed matters (c): 23-12-64 (e).
- 85. Messrs. Killick Nixon & Co. Ltd., D-2 Gillander House, 8 Netaji Subhas Road, Calcutta (a): LR/3079A, 29-8-59 (b); (A) Writing board (not made of paper), backing sheet (not made of paper), stencil duplicating ink, stain remover (d): 23-12-64 (e).
- 86. Shrimati Nilima Sinha carrying on business under the trade name Messrs. Kalyani Iron & Steel Industries, 16 India Exchange Place, Calcutta (a); LR/3564A, 30-4-64 (b); (A) M. s. channels, sheets in coils, plates, m. s. rounds, m. s. joists (d); 23-12-64 (e).
- 87. Charia Commercial (Private) Ltd., 23A Netaji Subhas Road, Calcutta (a): LR/3497A, 23-9-64 (b); (A) Jute felt (d); 24-12-64 (e).
- 88. Shri Purshotam Lal Sareen carrying on business under the trade name Messrs. Subhas Trading Co., (S) 27/2D Strand Road, Calcutta (for) 214/1/5 Acharya Jagadish Bose Road, Calcutta (a); (S) LR/3637A (for) BH/3420A (b); 24-12-64 (e).
- 89. Shri Gouri Sankar Dalmia carrying on business under the trade name Messrs. Green's International Corpn., (S) 15A Clive Row, Calcutta (for) 21A Canning Street, Calcutta (a); LR/3133A, 28-12-59 (b); (A) Jute and cotton mill machinery spare parts and stores and pipe and fittings, motor starters, timber, hessian, gunny, twine, (D) Sand, hardware (d); 24-12-64 (e).
- 90. Messrs. International Sales Corporation (Private) Ltd., 5 Clive Row, Calcutta (a); LR/2543A, 27-9-41 (b); (A) M. s. sheet scrap (d); 26-12-64 (e).
- 91. (S) Messrs. Lakshmandas Bagri, Premratan Kakra, Shib Kumar Bagri, Sushil Kumar Bagri and Basant Kumar Bagri carrying on business under the trade name Bright Steel Corporation (for) Gouri Shankar Chitlangia carrying on business under the trade name Messrs. Hindusthan Bearing & Steel Corporation, 20 Netaji Subhas Road, Calcutta (a); LR/3405A, 21-12-62 (b); (A) Bright steel bar (d): 26-12-64 (e).
- 92. Messrs. Nalikul Cold Storage (Private) Ltd., 33 Netaji Subhas Road, Calcutta (a); LR/3557A. 6-4-64 (b); (A) After the words "actual process of manufacture in West Bengal for the goods named below: Barbed wire making machines, fencing wire rope making machine, wire rope, wire mesh, amonia gasoline valve, air blowers, coolers, sockets, wire mesh making machine (c); 26-12-64 (e).
- 93. Sarbasri Amal Kumar Raha and Lalit Mukherjee carrying on business under the trade name Messrs. R. D. Main & Co., 20 Netaji Subhas Road, Calcutta (a); LR/3281A, 23-11-61 (b); (A) Amonium

- phosphate, amonium nitrate, white metal metal, bakelite parts, ball bearing and rubbar ing parts, electrodes, solder stick, emery de basket (d); 26-12-64 (e).
- 94. Messrs. Nischintapur Tea Co. Lid. Netaji Subhas Road, Calcutta (a); LR 2538A (b); (S) (1) Raw materials, (2) Plant, machany parts and accessories, (3) Consumable some lubricating oil, grease and coal. Provided goods for which exemption from payment of tax is claimed are intended for use in the process of manufacture in West Bengal name for sale: (i) Tea (for) and (1) Any other me rials, (2) Plant, machinery, spare parts and and consumable stores. Certified by the part dealer to be required for use any process i manufacture of Tea for sale (c); 28-12-64 (c)
- 95. Shri R. Vaidyanathan and Shri S Ma Iyer carrying on business under the track Messrs. Project Supply Syndicate. 142 Clim Calcutta (a); LR/3033A, 24-4-59 (b). (A) (I materials, (2) Plant, machinery. Spare part accessories, (3) Consumable stores, e.g., lub oil. Provided that all goods for which expressed in the actual process of manufacture goods in West Bengal of the goods named be sale: (i) Chain pulley blocks, (ii) Lifting (iii) Boilers and pumps. (iv) Pipe fittings, ivi and their fittings for water treatment and d works, (vi) Pulleys, shafts and couplings for missions line (c); 28-12-64 (e).
- 96. Messrs. Jarkrishan Saboo, Hanram Jagadish Prosad Saboo and Murlidhar Bagn on business under the trade name Messrs J H trial Corporation, (S) 27/2D Strand Poad. (for) 42 Chowringhee Place, Calcutta to LR/3639A (for) BH/3585A (b), 30-12-64 e.
- 97. (S) Shri Surjya Kr. Ghose (Proprietoring on business under the trade name Messe Bengal Leathers Works (for) Messes, West Leathers Works, 9D Cornwallis Buildings, Cak (a); MK/3085A, 24-10-52 (b); 4-1-65 (c)
- 98. Messrs. Patelnagar Fire Brick & F Ltd., (S) 106/1A Raja Dinendra Street, Calcut 11 Old Post Office Street, ground floor, Calcut (S) MK/3842A (for) EL/3516A (b), 5-1-65 te
- 99. Shri Nitai Charan Nayak carrying on under the trade name Messrs. Umesh Chandra 32/6 Beadon Street, Calcutta (A). Calcutta (S) MK/267B (for) MK/3166A (b), 5-1-65 (c)
- 100. Shri Sambhunath Banerjec (Proprietor ing on business under the trade name Messring Tools Agency, 28A Raja Dinendra Calcutta-6 (a); MK/3765A, 9-7-64 (b), (A mortes paul sledge hammers (d), 5-1-65 (e)
- 101. Sarbasri Maliram Agarwalla and Agarwalla (Partners) carrying on business in trade name Messrs. Mahadeolal Mahram, B English Bazar, Malda (a); ML/589A, 11-7-59 (c). Groundnut oil, linseed oil (d); 30-12-64 (c).
- 102. (S) Sarbasri Brindaban C. uni Si Nath Madak (Partners) carrying on busines the trade name Messrs. Narayan Bhanda

Narayan Bhandar, Hatkhola, Raiganj, West (a): ML/436A, 26-5-56 (b); (A) Barley, µra, elach, dhup, kantha, arrowroot, linseed 30-12-64 (e).

Sarbasri Raghunandan Pandey and Ram Pandey (Partners) carrying on business the trade name Messrs. Raghunandan Pandey 1ath. Golapatty, Malda (a); ML/653A, 7-7-61 Peri oil (d); 4-1-65 (e).

Messrs. Omprokash Bhuwalka and Atma hame Bharati Udyog, 178 Mahatma Gandhi Calcutta (a); MR/2709A, 22-8-63 (b); (A) the words "goods named below": Tractor, (c), 2-1-65 (e).

- Messrs. Nagendra Nath Roy and Shyamsunke, carrying on business under the trade name
  adra Nath Roy. 210 Harrison Road, Calcutta
  MR 206B. 6-9-57 (b); (S) Expanded metal, perad sheets, we'ded sheets, nails, tin sheets, hoop
  spades, shovel, pick axe,
  g. i. pans, bolts, nuts,
  angle and rod, screws,
  hinges, pipe and pipe
  b, small tools and lead seals (for) Hardware
  id, 5-1-65 (e).
- 2. (S) Messrs. Ramaprosad Ghosal and Dipak ar Das carrying on business under the trade : Makali Stores (for) Shri Dipak Kumar Das mg on business under the trade name Makali s. (S) 18 Jay Krishna Ghosal Road, P. O. Aria-24-Parganas (for) 16/1 Madhusudan Banerjec i. Belgharia, 24-Parganas (a): PG/2492A, 18-3-61 28-12-64 (c).
- 8. (S) Md. Akkas Khan carrying on business in the trade name Messrs. Md. Akkas Khan (for) its Akkas Khan, Motiganj Bazar, Bongaon. Arganas (a); PG/596A, 22-9-41 (b); 29-12-64 (e).
- Messrs. Batanagar Employees' Co-operative Ltd., Batanagar, 24-Parganas (a); PG/1601A. 53 (b); (A) Groundnut oil (d); 30-12-64 (e).
- 10 (S) Shri Kali Pada Paul and Shri Bhabatosh ipa carrying on business under the trade name ars Paul Cloth Stores, Main Road, Purulia (for) Kali Pada Paul carrying on business under the name Messrs. Paul Cloth Stores, Main Road, tha (a), PR/77A, 24-9-57 (b); 26-12-64 (c).
- Il Shri Jainaran Agarwala, Ram Kumar Agara and Kedarnath Agarwala carrying on business in the trade name Messrs. Bholaram Shibdhan. ore. P. O. Saltore, Dist. Purulia (a); PR/242A, 5-58 (b); (A) Insert after groundnut the words and oil and tea" (d); 29-12-64 (e).
- 12 Shri Ram Prasad Agarwala, Mahabir Pra-Agarwala, Prahladrai Khaitan and Bimala Debi arwala carrying on business under the trade name 1875 Rajasthan Trading Co., Manbazar Road, 1816 (a); PR/248A, 27-6-58 (b); (A) Insert after 1879 bags the words "Gunja oil, linseed oil and 1861 (d); 29-12-64 (e).

- 113. (S) Shri Kheduram Jaiswal, Bhaiyalal Jaiswal, Babulal Jaiswal and Kedarnath Jaiswal carrying on business under the trade name Messrs. Bhagwandas Kheduram, Balarampur, Purulia (for) Shri Kheduram Jaiswal carrying on business under the trade name Messrs. Bhagwandas Kheduram, Balarampur, Purulia (a), PR/109A, 26-9-57 (b); 30-12-64 (e).
- 114. Shri Ghasilal Jain carrying on business under the trade name Messrs. Parash & Co., Ranchi Road, Purulia, (1) Prakash Chandra Mahendra Kumar, Arunoday Dutta Street, Purulia (a); PR/18B, 13-9-60 (b); (A) Insert after vermillion the words "Linseed oil, til oil and gunja oil" (d); 30-12-64 (c).
- 115. Shri Hanuman Prasad Agarwala, Nagarmal Tibriwala and Biswanath Tibriwala carrying on business under the trade name Messrs. Chiranjilal Biswanath, Purulia (a): PR/170A, 28-10-57 (b); (A) Insert after juthe the words "Gunja oil, linseed oil, til oil and tea" (d), 30-12-64 (e).
- 116. Shri Purushottamdas Jhunjhunwalla carrying on business under the trade name Messrs. Lachmi Narain Bhomraj, Main Road, Purulia (a); PR/67A. 21-9-57 (b), (A) Insert after tin container the words "Oil seeds, poppy seeds" (d); 2-1-65 (e)
- 117. Shri Mangatrai Agarwalla and Shri Rurarmall Agarwalla carrying on business under the trade name Messrs. Gouri Shankar & Company. Arunoday Dutta Street, Purulia (a); PR 354A, 4-12-61 (b); (A) Insert after ghee the words "Gunja" (d); 2-1-65 (e).
- 118 Shri Bhairudan Bagree carrying on business under the trade name Messrs. Bhairudan Bagree, Manbazar, Dist. Purulia (a); PR/406A, 20-5-63 (b); (A) Insert after sugar the words "(iunja oil" (d); 2-1-65 (c).
- 119. Shri Narayan Das Mall carrying on business under the trade name Messis. Thakurdas Badrinarain. Ram Chandra Babu Street, Purulia (a), PR/46A, 18-9-57 (b); (A) Insert after spices the words "Gunja oil" (d), 2-1-65 (c).
- 120. Shri Babulal Marwari carrying on business under the trade name Messrs. Nand Kishore Babulal, Ranchi-Purulia Road, Jhalda, Dist. Purulia (a); PR/105A, 25-7-57 (b). (D) Gold and s.lver (d); 4-1-65 (e).
- business under the trade name Ajoy Industries Ltd., 23/24 Radhabazar Street, Ca'cutta (a); RB/1490A, 27-8-64 (b). (A) Consumable store: Furnace oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Steel forgings (c); 4-1-65 (e).
- 122. Messrs. Harshadray (Private) Ltd., 23 Brabourne Road, Calcutta (a); RB'439A, 24-4-50 (b). (A) Polythene liners (d); 5-1-65 (c).
- 123. (S) Shrimati Sarajubala Dutt, Sarbasri Mihir Kumar Dutt, Sisir Kumar Dutt, Samir Kumar Dutt and Prabir Kumar Dutt (minor) carrying on business under the trade name Industrial Minerals & Mill Stores Traders (for) Shrimati Sarajubala Dutt, Sarbasri Mihir Kumar Dutt, Sisir Kumar Dutt and Samir Kumar Dutt carrying on business under the trade

- name Industrial Minerals & Mill Stores Traders, 10/1C Mercantile Buildings, Lallbazar Street, Calcutta (a); RB/110B, 28-11-64 (b); 5-1-65 (e).
- 124. Shri Biswanath Ghose carrying on business under the trade name Ghose Brothers, 14/2 Old Chinabazar Street, Calcutta (a); RB/1491A, 31-8-64 (b); (A) Stethoscope (d); 6-1-65 (e).
- 125. Messrs. Rakhal Chandra Mukherjee and Paritosh Dutt carrying on business under the trade name Bengal Stationery Concern, 14/2 Old Chinabazar Street, Calcutta (a): RB/330A, 14-8-45 (b); (A) Empty bottles, phenyle, twine ball, set square, wooden tray, magnifying glass, duplicating book, pin cushion and engagement pad (d); 6-1-65 (e).
- 126. (S) Shri Vashdev Moolchand Punjabi (Proprietor) carrying on business under the trade name Messrs. Murlidhar Co., (for) Messrs. Murlidhar Co., P-35 Cotton Street. Calcutta (a); RJ/2812A, 29-10-57 (b); (D) B. twill, hessian and jute twine (d); 28-12-64 (e).
- 127. (S) Shri Ram Ch. Kashiwal, Shri Bhawarlal Kashiwal, Shri Bijoy Kumar Kashiwal and Shri Padamchand Kashiwal (Partners) carrying on business under the trade name Messrs. Ram Chandar Bijoy Kumar (for) Shri Ram Ch. Kashiwal and Shri Bhawarlal Kashiwal (Partners) carrying on business under the trade name Messrs. Ram Chandar Bijoy Kumar. 94 Lower Chitpur Road, Calcutta (a); RJ/2592A. 6-7-55 (b); (D) Ghee, watch and clock, enamel and aluminium ware, cycle and cycle parts, go'd and c. i. sheet (d); 28-12-64 (e).
- 128. Shri Tejkaran Bajoria (Proprietor) carrying on business under the trade name Messrs. Mahendra Trading Co., 20 Mullick Street, Calcutta (a); RJ/3115A, 12-5-64 (b); (A) M. s. channel, r. s. joist, m. s. round, carpentary tools, spray gun, ballpane, hammer, circular chain, brush, salderbar, timber (d); 29-12-64 (c).
- 129. Shri Hariram Murarka and Shri Harnarayan Murarka (Partners) carrying on business under the trade name Messrs. Surajmull Hariram, 95 Lower Chitpur Road, Calcutta (a); RJ/3066A, 12-2-63 (b); (A) Lock (d); 29-12-64 (e).
- 130. (S) Shri Manikchand Kothari (Proprietor) carrying on business under the trade name Messrs. Atlas Clothing Supp'iers (for) Shri Sachindra Kishore Sarkar, Shri Manik Chand Kothari and Shri Priyalal Rakshit (Partners) carrying on business under the trade name Messrs. Atlas Clothing Suppliers, 68 Cotton Street, Calcutta (a); RJ/3109A, 21-2-64 (b); 29-12-64 (e).
- 131. Shri Onkarmal Goenka and Shri Shankarlal Goenka (Partners) carrying on business under the trade name Messrs. Onkarmull Shankarlal, 94/4 Lower Chitpur Road, Calcutta (a); RJ/2756A. 9-2-57 (b); (A) Readymade garments (d); 30-12-64 (e).
- 132. (S) Shri Pannalal Malani, Shri Jagannath Malani and Shri Hari Kishore Malani (Partners) carrying on business under the trade name Messrs. Chogmull Lovchand (for) Messrs. Chogmull Lovchand. 201 Harrison Road, Calcutta (a); RJ/210B. 24-8-55 (b): 30-12-64 (e).
- 133. Shri Mati'al Kapoor and Shri Sinkanderlal Kapoor (Partners) carrying on business under the

- trade name Messrs. Kapoor Brothers, 57 Calcutta (a): RJ/280A, 26-9-41 (b). (D confectionery, tobacco products, glasswa wick, candles and other general merchan when required for resale (d): 6-1-65 (e).
- 134. Shri Sachinandan Kundu Podder business under the trade name M-ssr, M Co., 39/2 Canal West Road, Calcutta (a): 23-11-63 (b); (A) Litharge and red lead (e).
- 135. Shri Santosh Kumar Sen and Du Laha (Partners) carrying on business under name Messrs. S. K. Sen. 39 Raja Rajb: Ca'cutta (a); SH/1801A, 2-1-51 (b); (A) zinc and copper after the words "Zinc b; (d); 26-12-64 (e).
- 136. Shri Ramswarup Agarwalla carbusiness under the trade name Prabhuday 67/47 Strand Road, Calcutta (a). SH 299 (b); (A) Til oil (d): 26-12-64 (e).
- 137. (S) Shri Damodardas Mundhra carrying on business under the trade na Bijoy Match Works (for) Shri Mishrilal carrying on business under the trade n Match Works, 1B Satchasipara Road, C. SH/3343A, 17-4-63 (b): 26-12-64 (c)
- 138. Messrs. Chaturbhuj Upadhyav. I Upadhyay and Manmal Singhyi carrying e under the trade name Charbhuja Polythene 4/5 Kaliprasanna Singhee Road. Caka SH/3475A, 28-4-64 (b); (A) Alkathene and (d): 28-12-64 (e).
- (d): 28-12-64 (e).
  139. Shri Ahmed Khoonjee carrying of under the trade name Messrs. Haji Salim (S) 2 Princep Street, Calcutta (for) P21 Prin Calcutta (a); SL/666A. 27-9-41 (b). 11-12-
- 140. Shrimati Minati Chakraborty carbusiness under the trade name Messrs. The l Mill Stores Trading Co., 31 Creek Lane (a); SL/4200A, 28-7-64 (b); (A) Hydrome meter, wrench, saw, compass, steel tape, le and steel window and door fittings, alumn stamp pad, ink, terpentine oil, metal polish brush for painting, beltings, oil stone, gluwire, ebonite, rod, bracket, holder for electrate hook, safety latch, masonite board, frame, spirit level, pin, refil for pen, card big for office use, shovel, pick axe, spade, pan, and glass sheet (d); 14-12-64 (e)
- 141. (S) Meessrs. M. Narayanan. M. dran, M. Vasant Kumar, M. Vinota Kur Dipak Kumar (minor) carrying on busing the trade name Messrs. Standard Tailoring Shri M. Narayanan carrying on business trade name Messrs. Standard Tailoring C Chittaranjan Avenue, Calcutta (a); SL/1334A (b); 14-12-64 (c).
- 142. Messrs. Nirmal Kumar Banerice an Kumar Sur carrying on business under the transfer. Saybee Syndicate. 33 Chataranan Calcutta (a): SL/3708A. 13-5-61 (b): (A) paper and cloth, abrasive belt, abrasive abrasive stick, lime, lime stone, china clay a (d): 14-12-64 (e).

sarbasi Paras Nath Singh and Maya Devi mess carrying on business under the trade texts. Hind General Agency, 5 Sooterkin (alcutta (a); SL/3896A, 31-8-62 (b); (A) nachine and tools, grinder machine, metallic meter, filler gauge, tin cutter, chisel, files, hand vice, speed meter, spring screw, pitch gauge, steel foot rule, tap. tape, wire brass, manila rope, electric bracket, two pin top and plug socket, conicopper wire, elbow, switch, celling rose, cut pipe, distributor box, bottom holder, tube mp, holder wooden corner and board, brass lat, connector, brass link cup and porcelain 14-12-64 (c).

(5) Shr Kangali Charan Rakshit carrying mess under the trade name Messrs. K. C. & Sons (for) Messrs. K. C. Rakshit & Sons tor Kangali Charan Rakshit), 167A Bepin Ganguli Street. Calcutta-12 (a); SL/3457A, (b). (D) Consumable stores (c); (A) Gold and maments, stone, bronze and copper setting ments (d): 15-12-64 (e).

(S) Golam Rasul alias Md. Aalam, Golam I. Abdul Ahmed Md. Matin and Md. Jane Partners) carrying on business under the trade Isl Rustam (for) Md. Rustam, 200 Chandney Street. Calcutta (a); SL/645A, 1-6-48 (b); (c)

Shri Raghu Nath Sethi carrying on business to trade name Messrs. The United Commer-32 Madan Street, Calcutta, (Additional) 1 (a); (S) SL/336B (for) SL/2044A (b); (A) ar after the words "plastic goods" (c); (A) hovery goods, footwear (d); 15-12-64 (e).

(S) Lal Chand Minda, Ramniwas Minda and o Minda carrying on business under the trade Messs. Minda Motor Ramniwas Minda and Ramwater Minda and Ramwater Minda and Ramwater Minda the trade name Minda (b). 15-12-64 (e).

Surbasri Harbhagwan Ahuja, Mahinder Pro-Ahuja. Iqbal Krishna Ahuja and Devinder Ahuja (Partners) carrying on business under de name Ahuja Type Foundry, 4 Chandney Street. Calcutta (a); SL/4265A, 10-11-64 (b); inting ink (d): 16-12-64 (e).

(5) Sarada Prosad Shaw, Jamuna Prosad and Purshuttam Shaw carrying on business the trade name Bhairabdayal Haluai (for) Purshuttam Shaw. Sarada Prosad Gupta and Prosad Gupta carrying on business under the name Narayan Shaw and others. 84 Bepin Ganguli Street. Calcutta-12 (a); SL/1519A. 8 (b); (S) (1) Raw materials, (2) Plant. machispare parts and accessories, (3) Consumable c.g. coal coke and wood. Provided that all for which exemption from payment of sales claimed are intended for use in the actual claimed are intended for use in the actual sof manufacture of the goods named below: Vegetable ghee or products, chhana. sugar, flour tha. potato, mustard oil, groundnut oil and (1) other raw materials, (2) Plant machinery spare accessories and consumable stores. Certified

by the purchasing dealer to be required for use in any process in the manufacture of singara, kachuri. puri. nimki and sweets for sale (c); 16-12-64 (e).

150. Shri Ramgopal Saharia carrying on business under the trade name Industrial Supply & Agency Co., 35 Chittaranjan Avenue, Calcutta-12 (a): SL/2544A, 6-3-53 (b); (D) Stationery, printing materials, hardware, (A) Files, screws, hacksaw blades and frames, painting brushes, brushes, lead powder. belt, screw eyed angers, v. pulleys, aluminium flat sheet, pulley blocks, emery papers, emery cloth, sand paper, j. hooks, tack nails, bolts and nuts, hinges, washers, cold chisels, cold shovels, blow lamp, water filter candles, cotton waste, asbestos packing sheet, red steem joisting sheets, leather buckets, asbestos packing sheet, circular saws, wire, claw hammer, ball pair hammer, drill bits, soldering stick, grinding paste, grease cup, brasso liquid, grease nipple, galv. wire mess, belt lacing, belt dressing, belt paste, belt fastener, wire nails, copper flat, rung bowel, bend saw blades, pulley, v. cutting dies, forge blower, hand grinder, feeler gauge, wire netting, spirit lavel, stapling machine, stapling pins, letter heads, printed bills, vouchers, ledgers, registers, books, different forms, sheets, diaries, calendars, note books, clips, pins, inks, pencils, envelopes and covers, carbon papers, stencil papers, blotting papers, pads, erasers, knives, holders, cushions, sponge, tapes, glasses, threads, tray, gum, paper cutter, pencil cutter, ash tray (d); 19-12-64 (e).

151. Shri Nanda Krishna Mullick carrying on business under the trade name Ananta Charan Mullick & Co., 167/4 Dharamtola Street, Calcutta (a); SL/400A, 27-9-41 (b); (A) Rain coat, rubber pillow, waterproof, coir mat (d); 19-12-64 (e).

152. (S) Radha Kanta Pal carrying on business under the trade name Messrs. Paridheya (for) Messrs. Paridheya, 171A Dharamtola Street, Calcutta (a); SL/1721A, 14-6-49 (b); 19-12-64 (c).

153. (S) Shri Shantilal Rawal carrying on business under the trade name Venus Auto Traders (for) Shantilal Rawal and Chandra Kanta Himatlal Shah carrying on business under the trade name Venus Auto Traders. 62 Bentinck Street. Calcutta (a); SL/3917A. 16-10-62 (b): 21-12-64 (e).

154. Shrimati Anuradha Mukherjee carrying on business under the trade name Union Enterprise, 16 Ganesh Ch. Avenue. Calcutta (a); SL/4024A, 7-8-63 (b); (A) Pull lifts, pulley blocks, garage tools, pipe tools, electric tools, crucibles, rubber hoses, p. v. c. hoses (d): 21-12-64 (c).

155. (S) R. K. Das carrying on business under the trade name Messrs. R. K. Das & Co. (for) R. K. Das & Co., 157A Dharamtola Street, Calcutta (a); SL/1316A, 3-1-48 (b); 23-12-64 (e).

156 (S) Shri Jagmohan Das Parekh and Miss B. Parekh carrying on business under the trade name Egbert Andrews Auction Mart (for) Shri Jagmohan Das Parekh carrying on business under the trade name Egbert Andrews Auction Mart, 161 Dharamtola Street, Calcutta (a); SL/1414A, 24-6-48 (b); (A) Aero scrap, military salvage and surplus stores (d); 24-12-64 (e).

157. Messrs. General Radio & Appliances I.d. 8 Madan Street, Calcutta (a); SL/2809A, 17-7-47 (b);

- (A) Amplifier and accessories, batteries, soldering iron, testing instruments and meters, water heaters, water boilers, electric clocks, heating pads, cooking apparatus and utensils, tea trolley, hot cup boards, plastic fruit dish, electronic stethoscopes, laboratory and industrial stirrers, epidiascope, electric messager (d); 24-12-64 (e).
- 158. (S) Messrs. Amulyadhan Paul. Paran Chandra Paul and Nayan Ranjan Paul (Partners) carrying on business under the trade name Madan Mohan Paul & Bros. (for) Messrs. Amulyadhan Paul, Paran Chandra Paul and Madan Mohan Paul (Partners) carrying on business under the trade name Madan Mohan Paul & Bros.. Champadanga, Hooghly (a); SP/1425A, 1-6-61 (b); 28-12-64 (e).
- 159. Messrs. Bimal Krishna Sil, Sailendra Kumar Sil, Nirmalendu Sil and Amalendu Sil (Partners) carrying on business under the trade name Bimal Krishna Sil & Bros., Kharuabazar, Chinsurah, Hooghly (a); SP/780A, 3-4-61 (b); (A) Glass pane, hessian cloth (d); 28-12-64 (e).
- 160. (S) Messrs. Ultra Electronics (Private) Ltd. (for) Partners: Kumud Ranjan Bhattacherjee and Sisir Kumar Paul carrying on business under the trade name Sound Service, 120 S. N. Banerjee Road. Calcutta (a); TL/2477A. 10-10-61 (b); 2-1-65 (e).
- 161. (S) Shri Hazari Punjabi (Proprietor) carrying on business under the trade name H. Moolchand & Co., 26 Chowringhee Road, Calcutta (for) Messrs. Moolchand & Co., 26 Chowringhee Road, Calcutta (a); TL/1927A. 26-8-54 (b); (A) Essences, preservatives, motor parts and accessories, clove oil, food colours, tinned fruits, tinned vegetables, palmarosa oil (d); 2-1-65 (e).
- 162. Shri Chitta Ranjan Saha, Shri Sunil Kumar Bhattacherjee, Shri Ramani Mohan Saha, Shri Bijoli Kumar Chatterjee and Shri Balaram Saha (Partners) carrying on business under the trade name Lakshmi Stores, 41/1 New Market, North, Calcutta (a): TL/2489A, 15-11-61 (b); (A) Groundnut oil (d); 5-1-65 (e).
- 163. (S) Shri Rupchand Bhojraj Mansukhani (Proprietor) carrying on business under the trade name Messrs. Importex (for) Shri Dayaram Ghanshyamdas Shahani and Shri Rupchand Bhojraj Mansukhani carrying on business under the trade name Importex, 7/1C Lindsay Street. Calcutta (a): TL/2554A, 11-4-62 (b); 7-1-65 (c).
- 164. (S) Shri R. B. Mansukhani (Proprietor) carrying on business under the trade name International Eng. Co. (for) Shri D. G. Shahani, G. D. Shahani and R. B. Mansukhani (Proprietor) carrying on business under the trade name Messrs. International Eng. Co., 7/1C Lindsay Street. Calcutta (a); TL/1005A, 21-9-46 (b); 7-1-65 (e).
- 165. (S) Shri Barin Kar (Proprietor) carrying on business under the trade name B. Kerr & Co. (for) Messrs. B. Kerr & Co., P-32 Narkeldanga Main Road, Calcutta (a); TL/1779A. 10-9-52 (b); 7-1-65 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to

- indicate the manner in which the particular registration have been amended:—
- (A) means "Add"; (D) means "Delete". (S)
  - S. K. BOSE, Comme

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- No. 3 C. T.—14th January 1963—1 suance of the provisions of section 9 of the Finance (Sales Tax) Act, 1941 (Bergal &: 1941), the following names and adverses of tered dealers together with a description goods covered by their registration er whose registrations under the Act were of with effect from the date noted against a them are published for general information.
- Notes—(a) Serial number, name. address that of business and number of brane
  - (b) Number and date of the representation
  - (c) Goods for use in manufacture in Bengal for sale.
  - (d) Goods for resale in West Bengai
  - (e) Date of cancellation.
- 1. Shri Bhupendra Nath Chakraborty on business under the trade name (\*) blu Co, 71 Canning Street, Calcutta (a) AT 29-5-46 (b); 30-12-64 (c).
- 2. Shri Sarajakshya Chatterjee (Procarrying on business under the trade name bandhu Tobacco Stores, Suri, District I (a); AS/1510A, 2-2-52 (b); Biri tobacco bericotton threads, packing paper and printed (1) any other raw materials. (2) Plant maspare parts, accessories and consumable Certified by the purchasing dealer to be I for use in any process in the manulation of the sale (c); biri, biri tobacco biri and paper (d); 27-11-64 (e).
- 3. Shri Durgadutta Marwari (Proprietor) on business under the trade name Lakshni Works, Ranigaunj, Burdwan (a). AS 1424A (b); (1) Raw materials, iron rods, naiis and (2) Plant, machinery spare parts at larce (3) Consumable stores, viz., Provided that a for which exemption from payment of sais claimed are intended for use in the process of manufacture of the goods named (1) Furniture (c); Timber (d); 28-11-64 (c).
- 4. Shri Rambhai Patel Dayabhai Patel
- 5. Messrs. Manohar Prosad Bhakat Bazar, Birbhum (a); AS/345A 17-6-54 (b) (d); 2-12-64 (e).
- 6. Shri Haradhan Ghosh (Proprietor) on business under the trade name Haradhan

Birbhum (a); AS/2053A, 19-1-60 (b); k! c\*k\* (d) 2-12-64 (e).

by Nokari Glosh Bug (Proprietor) carrying the Nokari Glosh Bug (Proprietor) carrying mass and or the trade name Chinmoyee Birbhum (a); AS/1084A.

By Coth, hostery goods, wollen goods, the garments handloom woven cloth (d).

hn Bholanath Das (Proprietor) carrying on a under the trade name Bholanath Das & Raha Lan Asansol (a); AS/502A 10.8 44 is of the following goods to this dealer will be of tax for purpose of manufacture (1) naturals (2) Plant, machinery, spare parts accorded that all goods for which our Provided that all goods for which our from payment of sales tax is claimed are a for me in the actual process of manufacture in the goods named below: (i) Gold its (ii) silver ornaments (c); 3-12-64 (c)

shammed Basiruddin (Proprietor) carrying sizes under the trade name Messrs. Abdul in Solis Racingau). Dist. Burdwan (a): 1–28-9-44 (b). (1) Raw materials. (2) no linery, spare parts and accessories. (3) the stores, viz., Provided that all goods is a exemption from payment of sales damed are intend d for use in the actual at manufacture of the goods named belowly tobacco and jarda (c); 28-12-64 (c).

lesses South Calcutta Textile Mills Ltd.
nohappukur Road, Calcutta (a); BH/1301A,
.b., Raw materials, Plant, machinery, s are
ad accessories. Consumable stores, viz.,
goods chemicals. Provided that all goods
.ch exemption from payment of sales tax
.cd are intended for use in the actual
of manufacture of the goods named below.
.rd herrity goods (c), Hosiery goods (d).
. (c).

ree Narayandas Das (Proprietor) carrying resemble the trade nam Messrs. Narayandas hapukur Lane, Burdwan (a); EN/809A, 21-9-50 kaw materials (2) Plant, machinery, spare id accessories. Provided that all goods for emption from payment of sales tax is are intended for use in the actual process of tute of the goods named below: (i) Gold or ornaments (c): 29-12-64 (c).

lesses Vakub Sharafally Raja and Mohamed iy Raja carrying on business under the line Messes. Good Earth Industrial Corporate No. 14 Scheme LVII, New C. I. T. Road. 12 (a) CL 32: 8A 18-2-60 (b); (1) Raw (2) Plant, machinery, spare parts and (3) Consumable stores, viz., Provided goods for which exemption from payment tax is claimed are intended for use in a process of manufacture of the goods in manufacture of the goods.

hn Hari Mohan Santra carrying on business is trade name Messrs. Hari Mohan Santra. adia Road. Howrah (a); HW/807A, 7-5-48 d grams spices, ghee, oils of all kinds (e).

- 14. Messrs, Padam Chand Jain, Bhag Chand Karnawet carrying on business under the trade name Padam Chand Bhag Chand & Co, 401/7A Upper Chitpore Road (3rd floor) Calcutta (a); JK 2882A 21-6-58 (b); Precious stones, soap stone powder, mineral powder, pearls and chemicals stores (d) 29-12-64 (e).
- 15. Messrs, Koliabur & Seconce Tea Co. Ltd., 4 Mangor Lane, Calcutta (a): EL 301A, 26-9-41 (b). Tea (d) 5-1-65 (c)
- 16 Messrs Nandkishor Swaika and Parkash Nath Gupta carrying on business under the trade name Messrs Nandkishore Parkashnath, 5 Clive Row, Calcutta (a), LR 2532A 2-6-52 (b); Oil seeds, sandalwood oil, lemon oil and other essential oils, denatured spirit, methylated spirit and other spirits, kapok steel drum, tin containers, jaggery khandsari and gumny bags, paper, tallow, lubricating oils, greases tosin, terpentine, hardware goods, iron goods in tal and allied products, motor parts and accessories, timber and timber goods (d): 26-12-64 (e).
- 17. Messrs Golabrai Kauchrapara, 24 Parganas (a), P6 1521A 19 9-52 (b), Raw materials, (2) Plant, machinery space parts and accessories. (3) Consumable stores, viz., Coal. Frovided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below; (i) Bricks and Jhama (c), 26 12-64 (c).
- 18. Messrs. Kanhaiyalal Srikishan, 94 Lower Chitpur Road. Calcutta (a), RJ/2845A, 17-5-58 (b); Piece goods, hardware, kirana, salt, jute and jute products, umbrella umbrella parts, machinery and machinery parts (d), 28-12-64 (e).
- 19 Shri Sadhindra Nath Bose (Proprietor) carrying on business under the trade name Mersis. Sudhindra Noth Bose, 39 Monohardas Street Calcutta (a) RJ 370A, 8-12-41 (b); Paper (I) Raw materials I royaled that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below; (i) Khata (c), 29-12-64 (c).
- 20. Shri Satya Charan Dutta. Shri Panchanan Dutta and Shri Tinkari Adhya (Partners) carrying on business under the trade name Messis. Das Dutta & Co., 15 Pageyapatty Street, Calcutta (a); RJ 1287A, 17-7-45 (b) piece goods, (1) any other raw materials (2) Plant, machinery, spare parts, accessories and consumable stores. Certified that the purchasing dealer to be required for use in any process in the manufacture of the readymade garmints (c), Readymade garments (d); 2-1-65 (e).
- 21. Messrs K. P. Khemka & Bros, P-50 Princep Street. Calcutta (a): SL/3624A, 16-11-57 (b); Electrical goods, ball bearings and smothen cement phospheric acid and machinery (d): 14-12-64 (e).
- 22. Shri Kartick Chandra Das carrying on business under the trade name Messis. Eastern Tailoring. 157B Dharmatolla Street, Calcutta (a); SL/1109A. 10-6-46 (b); Cloth and (1) any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any

process in the manufacture of garments for sale (c); 14-12-64 (e).

- 23. Shri J. Mayer carrying on business under the trade name J. Mayer, 16 Ganesh Chandra Avenue, Calcutta (a); SL/2736A, 3-10-57 (b); Stationery, drawing materials, office appliances, chemicals, lapssuls, glass ware and machinery, ossential oil, cork material, printing ink, paper and board, manufactured asbestor and ceramie products (d); 24-12-64 (e).
- 24. Messrs. Eastern Bread Factory, E 145 S. S. Hogg Market. Calcutta (a): TL/841A, 21-2-45 (b): Flour and sugar and (1) any other raw materials. (2) Plant. machinery, spare parts, accessories and consumable stores, (3) building or plumbing materials or fixtures, required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of bread, cake, logence and biscuits (c); 2-1-65 (e).
- 25. Messrs. Foolchand Sarawgie Ltd., 25A T catre Road, Calcutta (a): TL/2820A, 14-7-49 (b); Hessian. gunny, twine and all kinds of jute manufacturer (d): 6-1-65 (e).

Explanatory Notes:—Regarding goods for use in manufacture or in the execution of contracts the following code k tters have been used to indicate the meaning noted against each:

A-Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 5C.T.—14th January 1965.—In pursuance of the prov.sions of sect.on 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

- Notes:—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation or distribution of Electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resale.
- 1. Shri Bhawarlal Karnawat (Proprietor) carrying on business under the trade name Bhawarlal Karnawat, 92 Jumunalal Bazaz Street, Calcutta (a); 1409A (AT)(Central), 4-1-65 (b); Cotton canvas and eyelets (c).

2. Sarbasri Anand Kumar, Rajendra La Narendra Kumar and Bashishta (Partners) on on business under the trade name Arva Phan 160 Jumunalal Bazaz Street, Calcutta (a); Idia (Central), 5-1-65 (b); Ayurvedic medicines (c)

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- 3. Sarbasri Narinder Kumar Punj, Babual Sm. Subhadra Debi, Navin Chandra Shah and Ajoy Kumar Niranjan Modi (minor) (partners) ing on business under the trade name Met Industrial Corporation, 27/1 Armenian Calcutta (a); 1411A(AT) (Central), 6-1-65 (b)
- 4. Shri Omprakash Gupta carrying on ba under the trade name B. L. Engineering Cα tion, 56/1 Canning Street, Calcutta (a): 1564 (Central), 29-12-64 (b).
- 5. B. B. Comar, P. C. Coomar, Pares Coomar, M. M. Coomar and M. N. Ghosh ca on business under the trade name Kumar Indu 265 Bowbazar Street, Calcutta (a): 1565 (Central), 29-12-64 (b).
- 6. Shri Popatlal Mansata carrying on bu under the trade name Singh Son Traders, Canning Street, 2nd floor, Calcutta-1 (a). 1566 (Central), 29-12-64 (b); Steel pipes (c).
- 7. Shri Chandra Sekhar Pathak carry ng on ness under the trade name Messrs. Pathak E Co., P-40 India Exchange Place. Calcutta (di. (CL)(Central), 30-12-64 (b).
- 8. Messrs. Sailendra Nath Chatterjee and Kumar Hazra carrying on business under the name Loke Nath Chatterjee & Sons Sto.e Dr. 18 Raja Woodmunt Street, Calcutta (a), 1707. (Central), 26-12-64 (b); Ston, ship and metal to
- 9. Shri Golok Nath Parida (Proprietor) ca on business under the trade name New Marine 4 Raja Woodmunt Street, Calcutta (a); 1798A (Central), 28-12-64 (b); Wire ropes (c).
- 10 Shri Dilip Kumar Sardar (Propietor) ing on business under the trade name Sunbeam Stores, 8 Jackson Lane, Calcutta (a): 17991 (Central), 29-12-64 (b); Bean flanges (c)
- 11. Messrs. Vijoy Kumar Katyai and Prt Katyai (Partners) carrying on business under trade name Vijoy Cork Industries, 37A Bestreet, Calcutta (a); 897A(EL) (Central), 7-1-6 Jointing sheets for the purpose of manufacturing Gaskets (d).
- 12. Messrs. A. K. Kundu, D. K. Kundu, Kundu and T. P. Shaw carrying on business und trade name United Tools & Crafts, 71 Kala Nandy Lane, Howrah (a); 999A(HW) (Crafts) (b); Raw materials other than degoods for the mnaufacture of nuts, bolts and (d).
- 13. Messrs. G. C. Seth and R. N. Kundu (dhury carrying on business under the trade nat S. Engineering Concern, Sanpur. Dassnagar. He (a); 1000A(HW) (Central), 28-12-64 (b).
- 14. Messrs. B. K. Agrawal, M. P. Agrawal 1 L. Agrawal carrying on business under the name Belur Paint & Colour Co.. 16/2 Dhara Road, Belur, Howrah (a); 1001(HW) (Ca 30-12-64 (b).

West's Kesra V. Patel and Monji V. Patel of business under the trade name K. M. of business under the trade name K. M. (Co., 156 J. N. Mukherjee Road, Salkia, 1002A(HW) (Central), 30-12-64 (b); al logs (c): Raw materials other than declared manufacture of wood planks (d).

Mathura Dass Baldwa carrying on busider the trade name Messrs. Universal Engi-Works, Ichapur Road, Dassnagar, Howrah (a); HW) (Central), 4-1-65 (b).

Shri Jaharal Ghosh carrying on business the trade name Messrs. Hind Engineering 1 Kundan Lanc, Lillooah, Howrah (a) 1004A. Central), 5-1-65 (b).

Shn P. C. Gupta and Sm. Premvati Bansal on business under the trade name Ashok 12 Adi Banstolla Lane, 15 (a): 1130A(JK) (Central), 26-12-64 (b); oil, calcium chloride (c).

Shri Jagdish Prosad Jain carrying on business the trade name Bharat Textiles, 4 Narayan Buhu Lane, Calcutta-7 (a); 1131A(JK) (Cen-26-12-64 (b).

Massrs. Ram Chandra Goswami and Ram (Liswami carrying on business under the trade Tamania Traders, 4 Jagomohan Mullick Lane, ta7 (a), 1132A(JK) (Central), 29-12-64 (b).

Messrs Ramballav Goenka, Sitaram Goenka hinkarlal Goenka carrying on business under add name Shankarlal Company, 25 Burtolla Calcutta (a); 1134(JK) (Central), 30-12-64 (b); Harn and staple fibre yarn (c).

1 Shn Purshottamdas Thard carrying on busiunder the trade name Shiv Traders, P-11 Deben-Dutta Lane, Calcutta-7 (a); 1133A(JK) (Central), [44 (b).

i Sarbashri Raghubardayal Patwari, Hariram wala and Sanwarmall Mandiwala carrying on mess under the trade name Messrs. United Indus-& Engineering Co., 27/2D Strand Road, Calplai; 1612A(IR) (Central), 18-12-64 (b).

Shri Sri Atrilal Revashankar Ojha carrying business under the trade name Ojha Trading Co., aning Street, Calcutta (a); 1614A(IR) (Central), 264 (b); Compression ration valve (c).

Shri Om Prakash Ladia and Shri Hari Mohan da carrying on business under the trade name ir Impese Commercial Corporation, 6A Balund Makkar Road, Calcutta-7 (a); 1249A(MK) tral), 6-1-65 (b).

Shri Hari Kishan Chopra carrying on busiunder the trade name Messrs. Raju Brother, A Cornwallis Building, Cornwallis Street, ulta-12 (a); 1250A(MK) (Central), 7-1-65 (b); ler brard and leather soles (c).

Shri Mohanlal Jhawar (Proprietor) carrying usiness, under the trade name Messrs. Mahes-Trading Co., Raigani, West Dinajpur (a); (ML) (Central), 26-12-64 (b); Cement (c).

- 28. Messrs. Amitabha Sen, Leela Govindan and Aparna Gupta carrying on business under the trade name United Plastics, B 8 Behala Industrial Estate, Banamali Naskar Road, Calcutta-34 (a); 863A(PG) (Central), 26-12-64 (b); Plastic products (c).
- 29 .Shri Utpalendu Mukherjee carrying on business under the trade name Utpal Mukherjee, P-29 Golf Club Road, Calcutta-33 (a); 864A(PG) (Central), 26-12-64 (b).
- 30. Messrs. Nandalal Dutta and Bela Rani Dutta carrying on business under the trade name Overseas Oil Company, 15 Gobinda Banerjee Lane, Calcutta-33 (a); 865A(PG) (Central), 29-12-64 (b).
- 31. Shii Shyamapada Samanta carrying on business under the trade name Shyamapada Samanta, Lot No.-11, Ganeshpur, P.O. and P.S. Kakdwip, 24-Parganas (a); 866A(PG) (Central), 29-12-64 (b); Cement (c).
- 32. Shri Gopendra Nath Bose carrying on business under the trade name Hindusthan Commercial Agency, 40 Brahma Samaj Road, Calcutta-34 (a); 867A(PG) (Central), 29-12-64 (b).
- 33. Industrial Minerals & Mills Stores Traders (Private) Ltd., 12 & 13 Behari Lal Paul Street, Calcutta-36, Merchantile Buildings, Block No. C, Room No. 10, Lal Bazar, Calcutta-1 (1) (a); 75B(PG) (Central), 29-12-64 (b); Raw materials intended for use in the manufacture of Industrial packing materials (d).
- 34. Messrs. Ashoke Arora, Pramod Kumar Arora, Arun Kumar Arora, Benarsidas Arora and Sabitri Devi Arora carrying on business under the trade name Associated Engineers, 20 Basanta Lal Saha Road, Calcutta-53 (a); 868A(PG) (Central), 30-12-64 (b).
- 35. Messrs. Nanda Dulal Das, Dhananjoy Das, Gopal Krishna Das, Nripendra Krishna Das, Bhupendra Nath Das, Sailendra Nath Das and Sudhangshu Kumar Das carrying on business under the trade name Dabros Industrial Corporation, 108 Biren Roy Road, West, Calcutta-34 (a); 869A(PG) (Central), 30-12-64 (b).
- 36. Shri Sudhir Ranjan Bakshi (Proprietor) carrying on business under the trade name Messrs. Bakshi Battery & Electrical Stores, S. C. Sen Road, Purulia (a); 324(PR) (Central), 29-12-64 (b); Motor battery, dry battery (c).
- 37. Shri Tulsidas Tekchand Ahuja carrying on business under the trade name Bharat Engineering Enterprises, 16 Mangoe Lane, Calcutta (a); 1181A (RB) (Central), 4-1-65 (b); Tractor parts and machinery parts (c).
- 38. Shri Narayan Chandra Roy carrying on business under the trade name Indian Steel and Chemicals, 14/2 Old China Bazar Street, Calcutta (a); 1182A(RB) (Central), 7-1-65 (b); Iron and steel (c).
- 39. Sarbashri Ramlal Shah, Ram Raj Shah, Ram Pher Shah and Rampayr Shah carrying on business under the trade name Messrs. Shah Radio Product 4/1 Madan Street, Calcutta (a); 1674A(SL) (Central), 15-12-64 (b); Radio parts and accessories for the manufacture of Transistor Radio, radio (d).

- 40. Shri Durga Dutta Haritwal carrying on business under the trade name Messrs. Ambika Auto Agency, 5 Sooterkin Street, Calcutta (a); 1675A(SL) (Central), 15-12-64 (b); Motor parts and accessories (c).
- 41. Shrimati Suniti Devi, Shri Ashok Malik and Shri Rakash Kapoor last partner being minor represented by his natural guardian (Shri Devraj Kapoor, father) carrying on business under the trade name Messrs. Industrial Suppliers Corporation, 4 Khairoo Place, Calcutta (a); 1676A(SL) (Central), 16-12-64 (b).
- 42. Shri Patri Ram Shah carrying on business under the trade name Messrs. Shah Radio Co., 18 Chandney Chawk Street, Calcutta (a); 1677A(SL) (Central), 17-12-64 (b); Radio parts and accessories (c).
- 43. Sardar Prithipal Singh, Sardar Tanlochan Singh, Tejpal Singh, Rupdawan Singh, Ranjit Kaur Arora, Anju Arora, last four partners being minor represented by their natural guardian, carrying on business under the trade name Messrs. Aurora Trading Corpn., 10/1 Princep Street, Calcutta (a); 1678A(SL) (Central), 18-12-64 (b); Tractor parts, pavement breaker, power pump, motor parts (c).
- 44. Shri Suresh Ghosh carrying on business under the trade name Messrs. United Sales Agency, 1A Grant Lane, Calcutta (a); 1679A(SL) (Central), 18-12-64 (b); Cycle and cycle accessories (c).
- 45. Shri Krishna Kumar Khanna carrying on business under the trade name Messrs. Khanna & Co., 40B Princep Street, Calcutta (a); 1680A(SL) (Central), 21-12-64 (b).
- 46. Shri Jugal Kishore Sen carrying on business under the trade name Messrs. Electronic Enterprises, 67 Ganesh Chandra Avenue, Calcutta (a); 1681A(SL) (Central), 22-12-64 (b)
- 47. Abdur Rashid, Jonab Babujan, Azim Mia and Mohboob Ali carrying on business under the trade name Messrs. Drums Supply Agency, 5 Biplabi Anukul Chandra Street, Calcutta (a); 1682A(SL) (Central), 23-12-64 (b).
- 48. Messrs. Dhara Brothers (Private) Limited carrying on business under the trade name Dhara Brothers Private Limited, 88/1 Dharamtola Street, Calcutta (a); 947A(TL) (Central), 4-1-65 (b).
- 49. Sarbasri Suhash Ghose and Pran Gopal Das (Partners) carrying on business under the trade name Violet Group, 15/D Chaulpatty Road, Calcutta (a); 948A(TL) (Central), 4-1-65 (b); Ureaformaldehyde (a class of plastic) (d).

#### S. K. BOSE, Commissioner.

No. 6 C. T.—14th January 1965. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules. 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in

- respect of the particulars appearing in the items in the manner indicated against such are published for general information.
- Notes.—(a) Serial number, name, address, of business and number of br
  - (b) Number and date of the 1
  - (c) Goods for resale.
  - (d) Goods for use in manufacture cessing of goods for sale.
  - (e) Goods for use in mining
  - (f) Goods for use in the generation tribution of electricity or any of power.
  - (g) Goods for use in the packing for sale/resale.
  - (h) Date of amendment.
- 1. Anita Pan carrying on business under name Messrs. Pashupati Pan & Sons. 142 (Prosad Mukherjee Road, Calcutta tal (Central), 17-5-63 (b); (D) Pect (c), 7-ject
- 2. Shri Kashi Prosad Kayal (Proprietor on business under the trade name Mess Kashi Prosad, P. O. Ranganj, Burdwan (Central), 21-9-57 (b); (A) Gur (c), 29-12-
- 3. Shri Swaren Singh carrying on busin the trade name Arora Fleetric & Furnate Raha Lane, Asansol, Dist. Buildwan (a). (Central), 9-10-64 (b); (A) Sewing machines thereof, cycle and cycle parts (c); 30-12-64
- 4. Shri Chandulal M. Kothati carrying ness under the trade name President Opta pany, 71 Canning Street, Calcutta (a), (Central), 25-6-57 (b); (A) Spectacles its parts and components, acrilic powder, limit magnifying glass, refractometer, testing machine frame, binoculars, lense marking machine rulers and plates, blanks spectacle cases of carborandum powder, selvets, shamons lea 2-1-65 (h).
- 5. Messrs. Chimanlai Kapur, Jitenata ki and Shrimati Kamala Boti Kapur car.ym. ness under the trade name New Rampal Har (S) 50 Pandit Pursottam Roy Street, Calcutta (tal. 15 (Central), 30-5-64 (b); 4-1-65 (h).
- 6. Messrs. Sen Brothers (Private) Ltd tola Lane, Calcutta (a); 1148A(AT) (Central. (b); (A) Coir rope (c); 5-1-65 (h).
- 7. Messrs. Debabrata Ghosh. Radhes Adand Rabin Raha carrying on business under a name Messrs. Filtronic. 16 Sved Amir Ali Calcutta-17 (a); 876A(BH) (Central). [3-1] Insert felt tube for manufacturing filters (di. (h).
- 8. (S) Indian Oil Corporation Lid M Division) (for) Messrs. Indian Oil Co. Lid Camac Street, Calcutta-16 (for) P-64 Dr Mohan Avenue, Calcutta (a): 106B(BH of 31-5-62 (b); 28-12-64 (h).
- 9. (S) Messrs. Jormal Lahoti. Sukhid Lah Gangabishan Lahoti carrying on business un

name Bhairudan Jormal (for) Messrs. Bhairuhall and Jormal Lahoti carrying on business the trade name Bhairudan Jormal, Alipurduar, lalpaguri (a); 162A(CB) (Central), 15-4-58 (b);

(h)
(S) Shri Sushil Kumar Day, Sm. Uma Day, Ahit Kumar Day, Shri Manick Lall Day and Ahit Lall Day crarying on business under the name Messrs. M. L. Day & Co. (for) Sm. Uma Sushi Kumar Day, Mohit Kumar Day, Chandi Sushi Kumar Day and Kumari Kalpana Day carryan business under the trade name Messrs. M. L. (Co., 57B Chittaranjan Avenue, Calcutta (a); (L) (Central), 26-10-57 (b); 19-12-64 (h).

(5) Messrs. Lachhuram Agarwalla. Abhoyram Rambilas Garg and Pitrumal Agarwalla carrysbusness under the trade name Lachhuram Lachhuram Lachhuram Gupta and Rambilas Garg carrying on so under the trade name Lachhuram Bajrang 134 | Mahatma Gandhi Road, Calcutta (a); (CL) (Central), 25-10-62 (b); (A) Oil seeds and dnut oil (c); 19-12-64 (h).

Shri Dipchand Dungurshi Parekh carrying on the trade name Messrs. Swastik Syndisci Canning Street. Calcutta (a); 1034A(CL) (a); 30-5-60 (b); (A) Aluminium rods (c); (d) (h).

Shri Baldev Raj Shukla carrying on business the trade name United Traders, 309 Bowbazar t. Calcutta (a); 1465A(CL) (Central), 11-3-64 (A) Wire ropes, defective fish plates not being ared goods" (c); 22-12-64 (h).

Courat Industries (Private) Ltd., 54 Ezra t. Room No. B-5. 2nd floor, Calcutta (a): A(CL) (Central), 26-6-63 (b); (A) Dot pen parts 26-12-64 (h).

- (S) Messrs. Vijoy Kumar Bhuwalka, Anand lar Nopany, Ravindra Kumar Bhuwalka, Rames-Devi Bhuwalka, Bimala Devi Bhuwalka, Mura-Nopany, Ramantar Nopany and Padma Devi walka carrying on business under the trade name its Bimal Hosiery Factory (for) Messrs. Man-Bhuwalka, Murarilal Nopany, Ramautar any, Manick Chandra Modi, Satyabhama Devi walka and Padma Devi Bhuwalka carrying on ness under the trade name Messrs. Bimal Hosiery lary, 18 Giri Babu Lane, Calcutta (a); 480A(CL) arall, 18-7-57 (b); 29-12-64 (h).
- Shri Ramesh Lamba, Mrs. Pramila Tandon Shri Madan Mohanlal Lamba carrying on busiunder the trade name Messrs. Industrial Sales mc; 55 Canning Street, Calcutta (a); 1441A(CL) ntral), 28-1-64 (b); (A) Citric acid, ultramarine surgical bowl and trays, industrial chemicals surgical goods (c); 29-12-64 (h).
- 7 Shrimati Urmila Nagindas Shah and Harkinda Vithaldas Shah carrying on business under trade name Messrs. Dipak Laboratories. 55 Ining Street. Calcutta (a): 1336A(CL) (Central). 47 (b). (A) (1) Raw materials. (2) Plant, maching spare parts and accessories: Machine oil. Product that all goods for which exemption from ment of sales tax is claimed are intended for use

- in the actual process of manufacture of the goods named below. (1) Industrial chemicals (d): 29-12-64 (h).
- 18. Shri Satish Sharma and Shri Naresh Sharma carrying on business under the trade name Allied Electrics, 265 Bowbazar Street, Calcutta (a); 1519A(CL) (Central), 14-8-64 (b); (A) Electrical and scientific instruments (c); 30-12-64 (h).
- 19. Shri Vanechand Lalchand Mehata carrying on business under the trade name V. L. Mehata, 24 Rajawoodmunt Street, Calcutta (a); 1738A(CR) (Central), 13-5-64 (b); (A) Galvanised tubes, wire nails (c), 26-12-64 (h).
- 20. Messrs. Govind Prasad Agarwal, Mahendra Kumar Agarwala, Nirmal Kumar Bhojnagarwalla and Sushil Kumar Bhojnagarwalla (minor) carrying on business under the trade name Metal Heat Industries, P-10 New Howrah Bridge Approach Road, (leutta (a); 1783A(CR) (Central), 9-11-64 (b); (A) (1) Raw materials: Ferrous and non-ferrous coils, rods and bais, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, i.e., lubricants, soap, furnace oil, cotton waste and jute waste. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use the actual process of manufacture of the goods named below: (i) Hard bright wire and annealed wire (d), 26-12-64 (h).
- 21 Messrs. Jasvantrai Narbharam Sheth and Suresh Chandra Narbharam Sheth carrying on business under the trade name S. Jasvant & Co., 40 Netaji Subhas Road, Calcutta (a); 1778A(CR) (Central), 7-10-64 (b); (A) Bolts (c); 28-12-64 (h).
- 22. (S) Messrs, Makhanlal Kajaria, Lokenath Kajaria, Kishorilal Kajaria and Pawan Kumar Kajaria (for) Messrs, Basdeo Kajaria, Makhanlal Kajaria and Loke Nath Kajaria carrying on business under the trade name Chemicolour Agency, 12 Bonfield Lane, Calcutta (a), 1109A(CR) (Central), 7-10-58 (b); 28-12-64 (h).
- 23 Shrimati Umarani Bakshi and Shri Kartick Chandra Bakshi carrying on business under the trade name Messrs. Basanta Kumar Bakshi (for) Messrs. Basanta Kumar Bakshi, 56/57 Old Chinabazar Street, Calcutta (a); 709A(CR) (Central), 18-7-57 (b); 28-12-64 (h)
- 24. The Allied Mercantile Agencies Ltd., (S) 10 Clive Row. Calcutta (for) 9 Brabourne Road. Calcutta (a), (S) 1800Λ(CR) (Central) (for) 582A(RB) (Central) (b); 29-12-64 (h).
- 25 (S) Messrs Kamala Kanaiyalal Desai, Suresh K. Desai and Umesh K. Desai (for) Shri Kamala Kanaiyalal Desai (Proprietor) carrying on under the trade name Bisu Desai & Co., 1 Bonfield Lane, Calcutta (a); 1557A(CR) (Central), 2-11-62 (b), 29-12-64 (h).
- 26 Shri Hanumandas Agarwala (Proprietor) carrying on business under the trade name Hanumandas Agarwala (S) P-12 New Howrah Bridge Approach Road, Calcutta (for) 62 Nalini Sett Road, Calcutta, (D) P-12 New Howrah Bridge Approach Road, Calcutta (a), (S) 1801A(CR) (Central) (for) 84B(JK) (Central) (b); 30-12-64 (h).

- 27. Shri Ramchandra Agarwala (Proprietor) carrying on business under the trade name Pokarmall Ramchandra, Kalimpong (a); 104A(DJ) (Central), 15-7-57 (b); (A) Glassware goods, potteries (c); 30-12-64 (h).
- 28. Messrs. Bhaluram Agarwala, Mahabir Prasad Agarwala and Toremull Agarwala (Partners) carrying on business under the trade name Premsukhdass Shewdhanrai, Kalimpong (a): 101A(DJ) (Central), 13-7-57 (b); (A) Tins (c); 30-12-64 (h).
- 29. Messrs. Srilal Agarwala, Jainarayan Agarwala, Bajranglal Agarwala and Ramniwas Agarwala (Partners) carrying on business under the trade name Chhogmall Srilall, Kalimpong (a); 50B(DJ) (Central), 30-5-57 (b); (A) Tin (c); 30-12-64 (h).
- 30. Messrs. Tejram Agarwala, Indersain Agarwala and Noranglal Agarwala (Partners) carrying on business under the trade name Tejram Indersain. Kalimpong, (A) R. C. Mintri Road, Kalimpong (a); (S) 67B(DJ) (Central) (for) 31A(D) (Central) 10-7-57 (b); 30-12-64 (h).
- 31. Messrs. Mohanlal K. Vyas and Narayan M. Vyas carrying on business under the trade name M. K. Vyas & Co., 3 Mangoe Lane, Calcutta (a); 687A(EL) (Central), 20-6-61 (b); (A) Steel pipes (c); 5-1-65 (h).
- 32. Messrs. Nagindas Kilabhai (Private) Ltd., 1 Mangoe Lane, Calcutta (a); 762A(EL) (Central). 17-9-62 (b); (D) Chemical. (A) Accessories for textile and jute mill machineries, stamping paste, dye stuff, sizing materials, china clay, packing materials, wooden articles, varnish, hydraulic machine (c); 5-1-65 (h).
- 33. Messrs. Beni Limited, 1 Crooked Lane, Calcutta (a); 130A(EL) (Central), 2-7-57 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Spares for railway carriage and locomotive, lighting and fans, electrical switch and control gear, overhead line materials, rly. signalling and interlocking materials, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal and coke, plaster paris, leather belts, alkathene tubes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Train lighting accessories, equipments for spares for locomotives, coaches and wagons, components and equipments for electrical and mechanical signalling and interlocking, electric motors and generators, fans and bowlers, overhead line materials, plastic steerings, carbon products fibre rods (d); Packing materials for use in the packing of goods for sale (g); 7-1-65 (h).
- 34. Shri V. N. Upadhayay carrying on business under the trade name Messrs. Upadhayay Bros. & Co., 11/2 Narasingh Dutta Road, Kadamtola, Howrah (a); 731A(HW) (Central), 19-10-62 (b); (A) Valces (c); 29-12-64 (h).
- 35. Messrs. Panel Pin Manufacturing Co. (Private) Ltd., 6 Raghab Koley Lane, Salkia, Howrah (a); 251A(HW) (Central), 31-7-57 (b); (A) Raw materials

- other than declared goods for the manufa wire nails for sale (d): 5-1-65 (h).
- 36. (S) Shri Kuber Chandra Hajra can business under the trade name Messrs. Hazra Stores, 338 (New 23) u 1 Belur, Howrah (a); 465A(HW) (Central), 15.7 5-1-65 (h).
- 37. (S) Messrs. Indra Trading Company (Company (Company) (Company) (Company) (Company) (Control of trade name Indra Trading Company, 9 Maharahi D. Road, Calcutta (a); 468A(JK) (Central), 27.7 (Central), 27.7 (Control of trade)
- 38. (S) Messrs. Brij Mohandas Nagar, I das Nagar, Gulabdas Nagar, Brij Ramandas Sm. Kamaladevi, natural guardian for and er of Rajendra Kumar (minor). Sm. Jamuna natural guardian for and on behalf of (minor) Kumar and (minor) Satish Kumar carrying e ness under the trade name Jamunadas Ramkasendas & Company (for) Messrs. Ramkasendas a govinddas carrying on business under the trad Jamunadas Ramkissendas & Company 42 Siram Goenka Street. Calcutta-7 (a). 15 (Central). 27-6-57 (b); 28-12-64 (h).
- 39. (S) Shri Jayant Gadhia carrying on lunder the trade name Pankaj Agencies (for Jayant Gandhia carrying on business under the name Messrs. Pankaj Agencies, 27/2C Strane Calcutta (a); 1574A(LR) (Central). 13-8-6 18-12-64 (h).
- 40. Messrs. Lala Ram Nath, Parshotam L Bhusan Lal (Surindar Mohan and Satish C carrying on business under the trade name Nath Ram Nath, (S) 27/2D Strand Read ( (for) 2 Brabourne Road, Calcutta (a), (S) 1613 (Central) (for) 854A(RB) (Central) (b), 21-12-
- 41. Sarbasri Omprokash Kejriwal St. Kumar Kejriwal, Santosh Kumar Kejriwal at Shakuntala Devi Kejriwal carrying on business the trade name Anamika Trading Co. (5) Netaji Subhas Road, Calcutta (for) 4 Click Street, Calcutta (a); 1489A(LR) (Central). (b); 22-12-64 (h).
- 43. Shri G. L. Jhunjhunwala carrying on b under the trade name Messrs. Inter-Dominion ing Agencies. (S) 25/27 Netaji Subhas Road. C (for) 4 Clive Ghat Street, Calcutta (a): 41 (Central), 1-7-57 (b); 23-12-64 (h).
- 43. Shri Gouri Sankar Dalmia carrying or ness under the trade name Messrs. Green's litional Corpn., (S) 15A Clive Row, Calcutta (fiv. Canning Street, Calcutta (a): 1322A(LR) (Calcutta 19-4-62 (b): 24-12-64 (h).
- 44. Shri Purshotamlal Sareen carrying or ness under the trade name Messrs Subha I. Co., (S) 27/2D Strand Road, Calcutta (for) Acharya Jagadish Bose Road, Calcutta (displayed) (Central) (for) 662A(BH) (Central) (10-62) (b); 24-12-64 (h).
- 45. (S) Messrs. Lakhmandas Bagri, Pren Kakra, Shib Kumar Bagri, Sushil Kumar Ber Basanta Kumar Bagri carrying on business under trade name Messrs. Bright Steel Corporation

Shankar Chitlangia carrying on business trade name Messrs. Hindusthan Bearing & Subhas Road, Calcutta (a); (Central). 22-12-62 (b); 26-12-64 (h).

hr Vishnu Prosad Ravel carrying on busider the trade name Ravel Mining Co., 10 Street. Calcutta (a); 1262A(LR) (Central). (b). (A) Instrument for inter-communication 12-04 (b).

Librari Ram Kumar Kejriwal, Nawal Kishore Harkishore Kejriwal, Chandra Kishore and Indra Kishore Kejriwal carrying on under the trade name Messrs. Ram Kumar 7 Lyons Range. Calcutta (a); 1072A(LR) 117.59 (b), (D) Shellac, raw materials, are parts and accessories, Consumable stores.

hn Suresh Chandra Hiralal Shah carrying ness under the trade name Messrs. Suresh enng Corpn., 21B Canning Street, Calcutta 0|A(LR) (Central), 9-11-64 (b); (A) Ball bearisted ball (c); 26-12-64 (h).

Sarbasti Omprakash Jhunjhunwala and ham Jhunjhunwala carrying on business the trade name Messrs. Textile Overseas 21B Canning Street, Calcutta (a); 1501A(LR) In 10-12-63 (b); (A) Belt fastener (c); 29-12-64

(5) Gita Devi Bajoria (Proprietress) carrying mess under the trade name Messrs. New India Supply Co. (for) Shri Chiranjeelal Agarwala ig on business under the trade name Messrs. ndta Stores Supply Co., 3 Commercial Buildakutta (a); 1409A(LR) (Central), 12-2-63 (b); if (h)

Sarbasri Jay Krishan Saboo, Hariram Saboo, h Prosad Saboo and Murlidhar Bagri carrying annes under the trade name Messrs. J. H. al Corporation. (S) 27/2D Strand Road. (for) 42 Chowringhee Place, Calcutta (a): 16A(LR) (Central) (for) 775A(BH) (Central). 1 (b), 30-12-64 (h).

Shn Surya Kumar Ghose (Proprietor) carrybusiness under the trade name Messrs. West Leather Works, 12D/9D Cornwallis Buildings. La-12 (a); 847A(MK) (Central), 20-2-61 (b); lather, leather board, rubber soling materials lhesive (d); 4-1-65 (h).

Messrs. Patelnagar Fire Bricks & Potteries 106, 1A Raja Dinendra Street, Calcutta (for) M Post Office Street, Calcutta (a); (S) 1248A(MK) Mal) (for) 740A(EL) (Central) (b); 5-1-65 (h).

Shrimati Parkash Vati and Shri Rajendra ir Aayyar (Partners) carrying on business under tade name Messrs. Kumar Engineering Works. Muktaram Babu Street, Calcutta (a); 837A(MK) rah, 30-12-60 (b); (A) Lathe machine, ball bearporcelain beads, drilling machine, welding set, thon gear and nichrom wire after the words that machine (d); 5-1-65 (h).

Shri Bhagwati Prosad Modi (Proprietor)
Ing on business under the trade name Messrs.
Bawati Prosad Modi, Mashaldah Bazar, P. O.

Koreali, Malda (a), 185A(ML) (Central), 26-8-60 (b); (A) Vegetable oil, mustard oil, Imseed oil, mobil oil, sugar candy, jira, black pepper, elachi (c); 26-12-64 (h).

- 56. Shri Kalikinkar Poddar (Proprietor) carrying on business under the trade name Messrs. Bharat Glass Stores, Ukilpara, Raiganj, West Dinajpur (a): 255 \(\lambda(ML)\) (Central), 26-6-64 (b); (A) Bag needles (c), 4-1-65 (h).
- 57. Sarbasri Raghunandan Pande and Ramnandan Pande (Partners) carrying on business under the trade name Messrs. Raghunandan Pandey Kedarnath, Golapatty. Malda (a), 203A(ML) (Central), 7-7-61 (b); (A) Ren oil, linseed oil, gur, soda ash and suji (c); 4-1-65 (h).
- 58. Messrs. Nagendra Nath Roy and Shyamsundar Roy carrying on business under the trade name Nagendra Nath Roy. 210 Harrison Road. Calcutta (a); 57B(MR) (Central), 17-7-58 (b); (D) Hardware goods (c), 5-1-65 (h).
- 59. (S) Messrs Rama Prosad Ghosal and Dipak Kumar Das carrying on business under the trade name Makali Stores (for) Shri Dipak Kumar Das carrying on business under the trade name Makali Stores, (S) 18 Joy Krishna Ghosal Road, Ariaduh, 24-Parganas (for) 16/1 Madhusudan Banerjee Road, Belgharia, 24-Parganas (a); 534A(PG) (Central), 21-3-61 (b); 28-12-64 (h).
- 60. (S) Shri Kali Pada Paul and Shri Bhabatosh Daripa carrying on business under the trade name Messrs Paul Cloth Stores, Main Road, Purulia (for) Shri Kali Pada Paul carrying on business under the trade name Messrs. Paul Cloth Stores, Main Road, Purulia (a); 118A(PR) (Central), 10-7-57 (b); 26-12-64 (h).
- 61. Shri Gobardhandas Singodia (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Gobardhandas Sawarmal, Bankura Road, Purulia (a); 71A(PR) (Central), 10-7-57 (b), (Insert after gur) the words groundnut oil, cocoanut oil, groundnut, chillies, dhaniya, jeera, gunja seed, poppy seed, soda" (c); 28-12-64 (h).
- 62. Sarbasri Jamarain Agarwala, Ram Kumar Agarwala and Kedarnath Agarwala carrying on business under the trade name Messrs. Bholaram Shibdan, Saltore, Dist. Purulia (a); (Insert after vegetable products) the words "Gunja oil" (c); 29-12-64 (h).
- Agarwalla, Prasad Agarwalla, Mahabir Prasad Agarwalla, Prahladrai Agarwalla, Bimala Debi Agarwalla carrying on business under the trade name Messrs. Rajasthan Trading Co., Manbazar Road, Purulia (a), 270A(PR) (Central), 9-5-61 (b); (Insert after jagree) the words "Linsced oil, gunja oil, tea" (c); 29-12-64 (h).
- 64. Shrimati Radha Devi Narsaria carrying on business under the trade name Messrs. Rani Sati Bhandar. N. C. Das Gupta Road. Purulia (a); 311A(PR) (Central), 18-10-63 (b); (Insert after ghee) the words "Gunja oil" (c): 29-12-64 (h).
- 65. Shri Ghasi Lall Jain carrying on business under the trade name Messrs. Parash & Co., Bankura Road, Purulia, Arunoday Dutta Street, Purulia (a);

- 222B(PR) (Central), 10-7-57 (b); Insert after paper the words "Gunja oil, linseed oil, til oil" (c); 30-12-64 (h).
- 66. (S) Sarbasri Kheduram Jayswal, Bhaiyalal. Babulal Jayswal and Kedarnath Jayswal carrying on business under the trade name Messrs. Bhagwandas Kheduram. Balarampur, P. O. Rangadih, Dist. Purulia (for) Shri Kheduram Jayswal carrying on business under the trade name Messrs. Bhagwandas Kheduram, Balarampur, P. O. Rangadih, Dist. Purulia (a); 219A(PR) (Central), 7-8-58 (b); 30-12-64 (h).
- 67. Shri Mangtrai Agarwalla and Shri Rurarmall Agarwalla carrying on business under the trade name Messrs. Gouri Shankar & Company, Arunoday Dutta Street, Purulia (a); 280A(PR) (Central), 4-12-61 (b); (Insert after ghee the words) "Gunja oil" (c); 2-1-65 (h).
- 68. Shri Narayan Das Mall carrying on business under the trade name Messrs. Thakurdas Badrinarain, Purulia (a); 2A(PR) (Central), 10-7-57 (b); (Insert after gunny bags the words) "Gunja and gunja oil" (c); 2-1-65 (h).
- 69. Shri Purushottamdas Jhunjhunwalla carrying on business under the trade name Messrs. Lachminarayan Bhomraj, N. C. Das Gupta Road, Purulia (a); 79A(PR) (Central), 10-7-57 (b); (Insert after tin container the words) "Gur, molasses, soda, salt, pulses" (c); 2-1-65 (h).
- 70. Messrs. Rajnikant Himatlal Kapani and Lalit Kumar Himatlal Kampani carrying on business under the trade name Kampani Brothers, 19 Pollock Street, Calcutta (a); 1046A(RB) (Central), 31-1-63 (b); (A) Electric motors, p. v. c. films and sheetings (c); 2-1-65 (h).
- 71. (S) Shrimatı Sarajubala Dutt, Sarbasri Mihir Kumar Dutt, Sisir Kumar Dutt, Samir Kumar Dutt and Prabir Kumar Dutt (minor) carrying on business under the trade name Industrial Minerals & Mill Stores Traders (for) Shrimati Sarajubala Dutt, Sarbasri Mihir Kumar Dutt, Sisir Kumar Dutt and Samir Kumar Dutt carrying on business under the trade name Industrial Minerals & Mill Stores Traders, 10/IC Mercantile Buildings, Lallbazar, Calcutta, Calcutta (1) (a); 88B(RB) (Central), 28-11-64 (b); 5-1-65 (h).
- 72. (S) Shri Jai Prakash Bansal and Shri Jai Narain Bansal carrying on business under the trade name Ashok Watch Co. (for) Messrs. Ashok Watch Co., 15 Radhabazar Street, Calcutta (a); 282A(RB) (Central), 1-7-57 (b); 7-1-65 (h).
- 73. (S) Shri Vashdev Moolchand Punjabi (Proprietor) carrying on business under the trade name Messrs. Murlidhar Co., (for) Messrs. Murlidhar Co., P-35 Cotton Street, Calcutta (a); 552A(RJ) (Central), 2-8-57 (b); 28-12-64 (h).
- 74. (S) Shri Ramchandar Kashiwal, Shri Bhawarlal Kashiwal, Shri Bijoy Kumar Kashiwal and Shri Padamchand Kashiwal (Partners) carrying on business under the trade name Messrs. Ram Chandar Bijoy Kumar (for) Shri Ram Chandar Kashiwal and Shri Bhawarlal Kashiwal (Partners) carrying on business under the trade name Messrs. Ram Chandar Bijoy Kumar, 94 Lower Chitpur Road, Calcutta (a); 369A(RJ) (Central), 1-7-57 (b); 28-12-64 (h).

- 75. (S) Shri Manik Chand Kothan (Racarrying on business under the trade hand Atlas Clothing Suppliers (for) Shri Sachanda Sarkar, Shri Manik Chand Kothar, and Sar Rakshit (Partners) carrying on business at trade name Messrs. Atlas Clothing Supplication Street, Calcutta (a): 894A/RJ at 21-2-64 (b); 29-12-64 (h).
- 76. (S) Shri Pannalal Malani. Shr la Malani and Shri Hari Kishan Malani di carrying on business under the trade name Chhogmul Lov Chand (for) Messis. Chhogm Chand. 201 Harrison Road. Calcutta (2) (Central), 3-9-57 (b); 30-12-64 (h)
- 77. Shri Ramswarup Agarwalla carryng ness under the trade name Probhuda al 67/47 Strand Road, Calcutta (a): 963A(Sh) 11-9-62 (b); (A) Linseed oil. groundnet 26-12-64 (h).
- 78. (S) Shri Damodardas Mundhra can business under the trade name (for) Shri Mishrilal Maheswary under the trade name Bijoy Match Works, iB sipara Road, Calcutta-2 (a); 1016A(SH) 4 29-4-63 (b); 26-12-64 (h).
- 79. Shri Radheshyam Lohia carrying or under the trade name shyam, 65/1 Maharshi Debendra Road (a); 1086A(SH) (Central), 10-1-64 (b), (A) (c); 29-12-64 (h).
- 80. Shri Amulya Krishna Ghosh caryi business under the trade name Messrs A K Accessories, 120 Dharamtolla Street, Calcut 1663A(SL) (Central), 10-11-64 (b), (A) Moland accessories (c); 15-12-64 (h).
- 82. (S) Shri Shantilal Rawal carrying on under the trade name Messrs. Venus Auto (for) Shri Shantilal Rawal and Shri Chandra Himatlal Shah carrying on business under a name Messrs. Venus Auto Traders, 62 Bentaka Calcutta (a): 1346A(SL) (Central). 21 °c 21-12-64 (h).
- 83. General Radio & Appliances Ltd <sup>3</sup> Street, Calcutta (a); 98A(SL) (Central), 246 (A) Amplifier and accessories, batteries, 6 iron, testing instruments and meters, water water boilers, electric clocks, heating pads, apparatus and utensils, tea trolley, hot 547 plastic fruit dish, electronic stethescope, latend industrial stirrers, epidiascope, electric ff (c); 24-12-64 (h).
- 84. (S) Messrs. Ultra Electronics (Photal (for) Sarbasri Sisir Kumar Paul and Kumar Bhattacherjee (Partners) carrying on busines the trade name Messrs. Ultra Electronics (Ltd., 120 S. N. Banerjee Road, Calcutta (a), 85 (Central), 23-12-63 (b); 2-1-65 (h).
- 85. (S) Shri Rupchand Bhojraj Mansukhal prietor) carrying on business under the trak Importex (for) Shri Dayaram Ghanshyamdas Shri Gurmukhdas Dayaram Shahani and Sri chand Bhojraj Mansukhani carrying on under the trade name Messrs, Importex, 715 say Street, Calcutta (a); 735A(TL) (Centrali, (b); 7-1-65 (h).

to Shri R B Mansukhani (Proprietor) carry-business under the trade name International cong Co (for) Sarbasri D. G. Shahani, G. D. and R. B Mansukhani (Partners) carrying trade name Messrs. International Co., 7/1 Lindsay Street, Calcutta (A(IL) (Central), 28-6-57 (b); 7-1-65 (h).

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(5) Shri Barın Kar (Proprietor) carrying on sunder the trade name B. Kherr & Co. (for) B Kherr & Co., P-32 Narkeldanga Main (akutta (a): 52A(TL) (Central), 22-6-57 (b);

lanatody notes—Regarding the amendments the following code letters have been used in the manner in which the particulars of regishave been amended:—
means "Add", (D) means "Delete"; (S) means mate"

#### S. K. BOSE, Commissioner.

7 (° T.-14th January 1965 - In pursuance provisions of section 9 of the Bengal Fisales Tax) Act. 1941 (Bengal Act VI of rad with rule 11 of the Central Sales Tax lengal) rules, 1958 following names and the first of registered dealers together with a tion of the good covered by their registratificates whose registrations under the Central Tax Act, 1956, were cancelled with from the date noted against each of them sublished for general information:—

- a) Serial number, name, address, chief place of business and number of branches.
- (b) Number and date of the registration certificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processmg of goods for sale.
- (c) Goods for use in mining.
- (f) Goods for use in the generation or distribution of Electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale resale.
- th) Date of cancellation.

Shri Kantilal Vora, Shri Chandulal Vora and Dhavam Chand Doshi carrying on business r the trade name Chandulal & Bros. 71 Cannstreet, Calcutta (a); 915A (AT) (Central), 7-1-bi Drugs, medicines, chemicals, toilet, surgisude, provisions, and hospital appliances (c), is (h).

Messrs. South Calcutta Textile Mills (Private) 116 Monoharpukur Road, Calcutta (a); 299A (Central), 1-11-57 (b); Hosiery goods (c); Raw materials, (2) Plant, machinery, spare and accessories, (3) Consumable stores viz. It than, bleaching chemicals. Provided that goods for which exemption from payment of a tax is claimed are intended for use in the all process of manufacture of the goods named at Hosiery goods (d); 26-12-64 (e).

- 3. Messrs- Yakub Sharafally Raja and Mohamed Sharafally Raja carrying on business under the trade name Messrs Good Eerth Industrial Corporation Plot No. 14. Scheme LVII New C. 1. Road, Calcutta-12 (a), 111SA (CL) (Central), 2-3-60 (b), Raw materials other than declared goods for the manufacture of machine tools (d); 19-12-64 (h).
- 4. Messrs, Koliabur & Sceonee Tea Co. Ltd., 4 Mangoe Lane, Calcutta (a), 72B (EL) (Central), 12-7-60 (b), Cloth, blankets and cereals (c); Raw tea, Plant, machinery, spare parts and accessories, Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below Tea (d); tea chests and components (g), 5-1-65 (h).
- 5. Shri Nand Kishore Swaika and Parkash Nath Gupta carrying on business under the trade name Messrs. Nand Kishore Parkashnath, 3rd floor, 5 Clive Row, Calcutta (a), 945A (LR) (Central) 9-9-58 (b); Tallow, Inbricating oils, greases, rosin, tarpentine, hardware goods, timber and timber goods, sandal wood, oil, lemon oil and other essential oils, methilated spirit and other essential oils, methilated spirit and other spirits, kapok, steel, drums, tin containere, gaggery and gunny bags, paper and oilseeds, motor parts and accessories (c), 26-12-64 (h).
- 6. Shri Phanindra Chandra Das Gupta and Shri Asharfi Singh carrying on business under the trade name Messrs. P. Das Gupta & Co., 18 Coal Dept. Scaldah, Calcutta (a): 379A (SL) (Central), 20-7-57 (b). Coal and cake (d); 14-12-64 (e).
- 7. Messrs. K. P. Khempka & Bros, P-50 Princep Street, Calcutta (a); 1135A (SL) (Central) 29-10-57 (b), Electrical goods and mill stores (d); 14-12-64 (c).
- 8. 8hri J. Mayer carrying on business under the trade name Mossis. J. Mayer, 16 Ganesh Chandra Avenue, Calcutta (a), 706A (8L) (Central) 30-10-57 (b); Fitters and other machines, fitter sheets, powder paper, essential oils, aromatic chemicals, printing ink. paper and board cork, manufacture, stationery and drawing materials (d); 24-12-64 (e).
- 9. Parimal Ghosh (Private) Ltd., 76 Lower Circular Road, Calcutta (a); 584A (TL) (Central), 9-3-60 (b); Paper, board, electric goods, motor parts (c); 5-1-65 (h).
- 10. Messrs. East Coast Commorcial Co. Ltd., 25A Theatre Road, Calcutta (a), 908A (TL) (Central), 30-7-58 (b), Jute and jute products, oil, oil seeds (c), 6-1-65 (h).

#### S. K. BOSE, Commissioner.

No. 1319/1C.T. — 22nd January 1965. — Shri Santosh Mukheijee, Commercial Tax Officer, Grade I of Alipore charge ,was allowed carned leave for twelve days from 5th January 1965 to 16th January 1965 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

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No. 1377/1C.T. — 25th January 1965. — Shri Satyabrata Mookherjee, Commercial Tax Officer, Grade I of 24-Parganas charge, was allowed earned leave for two days from 11th December1964 to 12th December 1964 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

No. 1378/1C.T.—25th January 1965.—Shri Benay Krishna Roy, Commercial Tax Officer, Grade II of Darjeeling charge, was allowed earned leave for six days from 14th December 1964 to 19th December 1964 under rule 167(a()i) of the West Bengal Service Rules, Part I.

No. 1379/1C.T. -25th January 1965.—Shri Mohit Kumar Sen Roy, Commercial Tax Officer, Grade II of Midnapore charge, was allowed earned leave for eight days from 9th November 1964 to 16th November 1964 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

#### PUBLIC NOTICE

Commissioner, Commercial Taxes, West Bengal notifies for general information that declaration forms (i.e. Fom No. XXIV), which are issued to the dealers registered under purchase of goods covered by their registration certificates, bearing serial numbers A 614172, B 859999, C 250899, D 276814 and E 258376, were not issued to any dealer by the appropriate authority under the Commercial Taxes Directorate. Further, declaration form "C", which is issued to the dealers registered under the Central Sales Tax Act, 1956, for claiming concessional rate of tax at the rate of 2 per cent. on inter-States sales of goods, bearing serial number N/523586 was also not issued to any dealer, by the said authority. The above-mentioned declaration forms are, therefore, declared obsolete and invalid for the purposes of the Bengal Finance (Sales Tax) Act, 1941, and the Central Sales Tax Act, 1956, respectively.

S. K. BOSE, Commissioner.

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# Gazette

THURSDAY, FEBRUARY 18, 1965

**ISAKA 1886** 

#### PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes GOVERNMENT OF WEST BENGAL

### LITORATE OF COMMERCIAL TAXES WEST BENGAL NOTIFICATIONS

**Calcutta** 

V C. T.-19th January 1965.-In pursuance of Prisons of section 9 of the Bengal Finance Tax) Act, 1941 (Bengal Act VI of 1941) allowing name and address of registered together with a description of the goods by the registration certificate whose registrander the act was cancelled with effect from a noted against it under Rule 14 of the Sales Tax Rules 1941 are published for information: --

- -(a) Serial number, name, address, chief place of business and number of branches
- (b) Number and date of the registration certificates.
- (e) Goods for use in manufacture in West Bengal for sale.
- d) Goods for resale in West Bengal.
- (e) Date of Cancellation.

leurs, A. Pandit & Brothers (1916) Private 13/1 Bepin Paul Road, Calcutta-26 (a); 19A 21-3-56 (a); Bricks, cement, sand, lime, and other materials required in execution tracts (d); 31-12-64 (e).

anatory notes.—Regarding goods for use in star or in the execution of contracts the g code letters have been used to indicate some noted against each:-

ther raw materials.

ant, machinery, spare parts, temable stores. accessories

S. K. BOSE, Commissioner.

No. 10C.T.—21st January 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the good covered by their registration certificates are published for general information:-

- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.
- 1. Shrı Amir Singh (Proprietor) carrying on business under the trade name Messrs. Sri Ganesh Coal Depot, 3A Shyam Bose Road, Calcutta-27 (a); AL|1059A, 12-1-65 (b); Coal and coke (d).
- 2. Shri Mannalal Bhartiya, Vishnu Dutta Bhartiya, Dinanath Bhartiya, Bholanath Bhartiya, and Shyamsundar Bhartiya carrying on business under the trade name Messrs. Asoka Glass Industries, P.O. Raniganj, district Burdwan (a); AS|2556A, 2-1-65 (b); (1) Raw materials, (2) Plant, machinery, and accessories: (2) Consumable sterms. spare parts and accessories; (2) Consumable stores, e.g., coal, lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Glass and glass wares, laboratory wares, glass tubes and glass products (c).
- 3. Shri Ashim Kumar Neogi, Somen Kumar Neogi, and Debabrata Neogi carrying on business under the trade name of Messrs. Durgapur Radio

- Service, Benachitti, Durgapur-4, district Burdwan (a); AS|2557A, 4-1-05 (b); Radio, cabinate, record-player, radio appliances, electrical lamps and tubes, tape record with tape, gramophone records (d).
- 4. Messrs. Mannalal Bhartiya, Gayatri Devi Bhartiya, Ramesh Kumar Bhartiya, Bejoy Kumar Bhartiya and Sajan Kumar Bhartiya carrying on business under the trade name Asoke Traders, P.O. Raniganj, district Burdwan (a); AS|2558A, 7-1-65 (b); Giass and glass wares, laboratory wares, glass tubes and other giass products (d).
- 5. Sm. Sudha V. Kulmarni, Sarbasree Vasudeo Ganesh Kulkari, Nirmal Kumar Manot, Sampatmal Bhansali, Anant Ganapatrao Deo, Sadashiva Balkrishna Abhyankar and Madhukar Ganesh Gadgil carrying on business under the trade name Industrial Materials, 34 Armanian Street, Calcutta (a); AT 4014A, 8-1-65 (b); Pigment, blue, terpane "B" and distilled turpentine (d).
- 6. Jonab Saifuddin M. Kankawala carrying on business under the trade name Paramount Tools Corporation, 65 Canning Street, Calcutta (a); AT | 4015A, 12-1-65 (b); Nuts and bolts, screw, washer, rivets, bearing, small tools, pipe fittings, pipes, wire netting, spring, hose, lixting tackles, brass and copper sheets and rods, clamp, wire, rubber sheet, aluminium sheets, sewing machine parts, electric iron and elements (d).
- 7. Jonab Saifuddin Hyderali, Jonab Fakeruddin Hyderali and Jonab Hatimbhai Hyderali carrying on business under the trade name S. F. Hatim Brothers, 71 Canning Street, Calcutta (a); AT/4016A, 12-1-65 (b); Touet and perumery goods, cutlery goods, cosmetics, hair pin, safety razor, pencil, colour box, instrument box, pencil cutter, clips, pins, naphtholine, combs and brushes, hooks, buttons, dropper, gum, playing cards, tooth picks, mouth organ, scales, hangers, soap and powder cases, baby feeders and nipples, net and shoe laces (d).
- 8. Sarbasri Padam Chand Jain and Rishabh Dev Jain carrying on business under the trade name Orient Industrial Corporation, 15 Noormal Lohia Lane, Calcutta (a); AT|4017, 13-1-65 (b); Pipe and pipe fittings, mild steel plates, rods and angles, brass rod, bronze sheet, wire and wire nettings, stainless steel, wire and rod, ball bearing, turpaulin, hacksaw blades, drills, iron tape, bolts, nuts, screws, polythene bags and sheets, copper wire, avometer, megger, ferroailicon, dies, belt lacing and stellite welding rod (d).
- 9. Messrs. Srisingha Prosad Choudhury, Susil Kr. Sen Gupta and Harihar Singh carrying on business under the trade name Messrs. New Builders, 13|C Palit Street, Calcutta-19 (a); BH|3736A, 5-1-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Stone-chips, stone metal, boulders, ballasts and gravels (c); Stone-chips, stonemetal, boulders, ballasts and gravels (d).
- 10. Shri Bepin Behari Ghosh carrying on business under the trade name Messrs. Lakshmi Narayan Mistanna Prathistan, 80 Park Street, Calcutta (a); BH|3737A, 6-1-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeat, curd and pastries (c).

- 11. Messrs. Jyoti Prosad Mitra, Subir Roy and Subodh Kumar Mitra carrying of under the trade name Messrs. Machines & Designers, 198 Rash Behari Avenue, Ca (a); BH|3738A, 6-1-65 (b); (1) Rav (2) Machinery, spare parts and accessors vided that all goods for which exempton in ment of sales tax is claimed are intended for the actual process of manufacture of the post-below: Nozzles, steel tool boxes, equipment blowing and burners (c); Concrete vibrator (d)
- 12. Messrs. Photo Optical Co. (Proxe)
  7 Swinhoe Street, Calcutta-19, Calcutta-1 (1)
  361B, 6-1-65 (b); (1) Raw materials (2)
  machinery, spare parts and accessories, (2) C
  able stores, viz., lubricants, etc. Provided
  goods for which exemption from payment
  tax is claimed are intended for use in the
  process of manufacture of the goods named
  Photo, flash bulbs (c).
- 13. Shri Hem Chandra Sarkar carrying on in under the trade name Messrs. The Propeller Wing Fan Co., 7 Aswini Dutta Road, Calcum BH 3739A, 7-1-65 (b); (1) Ram material Machinery, spare parts, and accessories. In that goods for which exemption from payor sales tax is claimed are intended for use in the process of manufacture of the goods named Industrial fans and ventilating equipments (c).
- 14. Shri Satyendra Nath Majumder cambusiness under the trade name Messrs S N Maj & Co., 122|1|J Monoharpukur Road, Calcuta-1 (a); BH|362B, 7-1-65 (h), Ungalvand galvanised wire ropes, wire rope stage, h ropes, wire rope, pulley blocks, clamps the anchors, crab winch, jacks, MS Short link a link chains, chain, slings, chain shackles, hook, hand operated chain pulley blocks, pullet and gear type travelling pulley blocks, roller i joining and half links (d).
- 15. Shri Tara Pada Roy, Proprietor cami business under the trade name Mesers Br Bastralaya, B. C. Road, Burdwan (a). BV 14-1-65 (b); Readymade garments, wowlen a goods, umbrella (d).
- 16. Messrs. Dinabandhu Kundu. Asake Kundu, Nemai Ch. Kundu and Iarakdas (partners) carrying on business under the trad of Messrs. Dinabandhu Kundu & Brothers. Son Kalna, Burdwan (a); BN'1450A, 41-65 Coconut oil (d).
- 17. Shrimati Minoti Mukherjee (Propri carrying on business under the trade name Mukherjee Tobacco Stores, Madhahilah, Burdwan (a); BN1451A, 13-1-65 (b); Bm biri tobacco and biri thread (d).
- 18. Shri Jagadish Prasad Bharech (Propagarying on business under the trade name Equipments & Stores, 85 Netaji Subhas Roseutta (a); CR 3527A, 6-1-65 (b); Ruers. machine needles, leather scrap, laces, pinewo and gill pins, loom accessories, porcelain flyers (d).
- 19. Messrs. Nirmal Chandra Nandy. Bi Nandy, Amal K. Nandy and Sm. Kanina Bali carrying on business under the trade name

156 157 Old Chinabazar Street, Calcutta, (a); CB/240B, 7-1-65 (b): (1) Raw asl. (2) Plant, machinery, spare parts and ones. Provided that all goods for which exempones payment of sales tax is claimed are intended on payment process of manufacture of the manufacture of the c m the actual process of manufacture of the c m the actual process of manufacture of the manufacture case, holdalls, plastic bags, leather craddle (d).

Shn Mohan Singh carrying on business under ade name Mideast Pipe Line Products, 9 Old House Street, Calcutta (a); EL|3687A, 8-1-65 (1) Raw materials. Provided that all goods hich exemption from payment of sales tax is id are intended for use in the actual process of acture of the goods named below: Spare parts th moving machinery, pipe fittings (c); Spare-of carth moving machinery, pipe fittings, m.s m.s rounds, m.s angles (d).

Messrs. Sashi Kanta Jain, Bhupendra Kr. Jain Kishore Kant Jain carrying on business under ade name B. K. Jain, 3 Mangoe Lane, Calcutta El. 3686A, 8-1-65 (b); Thermometers, hot water ice bags, bed pans, urinals, measuring glasses, slides, suspensary bandages, breast pumps, r contraceptars, feeding cups, duch can, duch ittings, rubber tubes, rubber gloves, cover slips, scope glasses, syringes, surgical knife and blades, is, spirit lamp, glass funnels, test tubes, surgical es, catguts, surgical instruments, dental equiper, stop clock balance, astronomical instruments, ific charts (d).

Shri Arabinda Dey carrying on business under ade name Messrs. Arabinda Engineering Works, Baltıkurı, district Howrah (a); HW|2894A, 65 (b); (1) Raw materials, (2) Plant, mery, spare parts and accessories. Provided all goods for which exemption from payment of tax is claimed are intended for use in the actual is of manufacture of the goods named below ale (i) Storage tank, refrigent purifier ch mney. cabinet, steel furniture, double doors and cup-1 (c).

Shri Basudev Mukherjee carrying on business r the trade name Messrs. Water Supply and neering Co., 30!1 Kuchil Sarcar Lane, Howrah HW 2896A, 11-1-65 (b); (1) Raw materials, Plant, machinery, spare parts and accessories, ided that all goods for which exemption from tent of sales tax is claimed are intended for use 12 actual process of manufacture of the goods 2d below for sale: (i) Machine parts (c).

- l. Messrs. Asha Mukherjee and Banamali igree carrying on business under the trade name. Engineering Works, 8 Annada Prosad Banerjee; Howah (a); HW|2897A, 12-1-65 (b); (1) materials, (2) Plant, machinery, spare parts and ssories. Provided that all goods for which exempfrom payment of sales tax is claimed are ined for use in the actual process of manufacture be goods named below for sale: (i) Nuts, bolts, s, spherical seat, washer, socket, pin holder and
- 5. Messrs. Babulal Pansari (Agarwalla), Arup har Shaw and Sm. Sayitri Devi carrying on business er the trade name Newton & Co., 9 Jagmohan

- Mallick Lane, Calcutta-7 (a); JK|3381A, 2-1-65 (b); M.s. rounds, m.s. flats (d).
- 26. Messrs. Shri Kamal Mercantile Company Ltd., 402 Upper Chitpur Road (2nd floor, room No. 82), Calcutta-7 (a); JK;3382A, 6-1-65 (b); Lead wool, brass coupling, electric motor, s.m. wire (d).
- 27. Messrs. Jayshree Plastics (Private) Ltd., 33 Burtolla Street, Calcutta (a); JK|3383A, 9-1-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oils Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: Plastic products and plastic reprecessed materials for sale (c); Alkathyne granule (d),
- 28. Messrs. Kesardeo Murarka, Bashrethlal Chowdhary and Ram Swarup Murarka carrying and business Ander the trade name Ramesh Trading Company, 149 Cotton Street, Calcutta-7 (a): JK 3384A, 14-1-65 (b): Black and galvanised iron and steel pipe and pipe fittings, black and galvanised iron and or steel tubes, copper wire, house hold electric fittings, electric starter, ammeter, electric tape, leatheroid paper, sackle insulator, detofix, hose pipe (d).
- 29. Messrs. Probhat Kumar Sarkar and Probodii Kumar Sarkar (partners) carrying on business under the trade name Sarkar Brothers, Mirabazar, Plassey, Nadia (a); KR 2094A, 4-1-65 (b); (1) Raw materials, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks (c)
- 30. Shri Kashi Panda carrying on business under the trade name Messrs United Engineering Syndicate, 12 Shib Narayan Das Lane, Calcutta (a); MK 3845A, 8-1-65 (b), (1) Raw materials: rubber ring, rubber cap, m.s. rounds, m.s. flat, porcelain holder, rubber nails and bushes, electric switch, flood light, gasket, brass round, side glass ring, ebonite rod, aluminium sheet, fibre sheets. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electrical parts and fittings for sale (c)
- Prakash Agarwalla carrying on business under the trade name Messis Agarwalla Casin Supply Agency, 141 Ultadanga Main Road, Calcutta (a); MKl 3846A, 9-1-65 (b); (1) Raw materials: Casin. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Casin for sale (c); Casin (d).
- 32. Shri Sarat Kumar Goenka carrying on business under the trade name Messrs. Sarat Enterprises, 19 Panchu Dhobam Lane, Calcutta (a); MK/3847A, 9-1-65 (b), (1) Raw materials: po'ysterin and crystal powder. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Plastic containers for sale (c) w
- 33 Shri Vimal Chandra Jain carrying on business under the trade name Messrs. Rajasthan Radio Cor-

poration, 58 Upper Chitpore Road, Calcutta (a); MK|3848A, 9-1-65 (b); (1) Raw materials: Radio parts, timber, aluminium sheets. Provided that all goods for which exemption from payment of sales is claimed are intended for use in the actual process of manufacture of the goods named below: Radios for sale (e); Radio, radio parts and radio accessories (d).

- 34. Shri Haralal Bardhan carrying on business under the trade name Messrs. Bardhan Press, 8|4 Kashi Ghosh Lane, Calcutta (a); MK|3849A, 9-1-65 (b); (1) Raw materials: Ink, type. (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Painted matter for sale (c).
- 35. Shri Nemai Chandra Das carrying on business under the trade name Messrs. Auto Electric Industries, 104A Upper Chitpore Road, Calcutta (a); MK| 3850A, 9-1-65 (b); (1) Raw materials: Asbestos fibre, china clay powder, plaster of paris, calcite powder. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Phil plug compound for sale (c); Asbestos fibre sheets, electric lamps, brass link clips, commutators electric plug, copper wire, tinned copper wire, black tape, yellow tape, leatheroid (d).
- 36. Shri Kalachand Prodhan carrying on business under the trade name Messrs. Kaloo Maira, village Autbilagori, P.O. Contai, district Midnapore (a); MN|1779A, 4-1-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Sweets, nonta khabar and prepared tea (c).
- 37. Shri Mansukhlal Shah carrying on business under the trade name General Hardware Stores, 113C Netaji Subhas Road, Calcutta (a); MR|2772A, 14-1-65 (b); Hexbolts and nuts, screws, washers, c.i. hooks and bolts and nuts (d).
- 38. Behala Wholesale Consumers' Co-operative Society Ltd. carrying on business under the trade consumers' Co-operative Society Ltd., 220 Diamond Harbour Road, Calcutta-34 (a); PG|3154A, 6-1-65 (b); Rice, pulses, mustard cil, suji, ghee, cocoanut oil in tins, tooth paste, tooth powder and barley (d).
- 39. Shri Bankalal Basak carrying on business under the trade name B. L. Basak & Sons, P-36 India Exchange Place, Calcutta (a); RB 1514A, 12-1-65 (b); Watches, clocks, watch straps and bands (d).
- 40. Shrimati Prity Barua and Sarbasrce Anil Kumar Chakraborty and S. R. Kapoor carrying on business under the trade name Free Trading Corporation, 8-B Lallbazar Street, Calcutta (a); RB| 1515A, 13-1-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Stepper rods, hooks and nuts for sale (c); C.i. truck wheels, c.i. plug materials, stuffing boss, wedge seal, unalizing ring, c.i. sheave, brick cladding angles, c.i. colladers, conveyer chains, threttling chains, cross

- rod pins, turanoin washers, tie backs, hopmembers, safety hangers, bearing materials, but chain, screw, muts and bolts, steel valve lids and and shafts (d).
- 41. Shri Ram Narayan Singha (Proprietry) ing on business under the trade name Mesur. [Brothers, 225 Mahatma Gandhi Road, Calcain RJ | 3134A, 11-1-65 (b); Wire nails, pates c.i. pans, g.i. buckets, screws, hinges, both, stone materials like sil, nora, janata (d).
- 42. Shree Jugal Kishore More carrying on in under the trade name Shree Durga Timber (Nimtollaghat Street, Calcutta-7 (a); SH,3 4-1-65 (b); Timber (d).
- 43. Messrs. Banwarilal Bagaria and Chir Bagaria carrying on business under the trade Shri Satyanarain Timber Co., 67|25 Strand Calcutta-6 (a); SH|3570A, 6-1-65 (b) Timbe
- 44. Messrs. Danpati Mishra, Uma Chair and Mira Banerjee carrying on business und trade name Bharati Engineering Works, 12 I Bagan Lane, Calcutta-4 (a); SH 3571A, 11-1-6 (1) Raw materials, (2) Plant, machinery, span and accessories. Provided that all goods for exemption from payment of sales tax is claim intended for use in the actual process of manulof the goods named below: Pen clips (c)
- 45. Shri Shikhar Chand Bachhawat carry business under the trade name Ashok Ind. 10B Halwasiya Road, Calcutta-7 (a), SH,3 13-1-65 (b); (1) Raw materials, (2) Plant, 1 nery, spare parts and accessories. Provided it goods for which exemption from payment of tax is claimed are intended for use in the process of manufacture of the goods named | Curtain rod spring (c).
- 46. Shri Pannalal Shaw carrying on be under the trade name Messrs. Laxmi Prosad 1 Beparitolla Lane, Calcutta (a); SL|42934. 29 (b); Leather globes, c.t.s. wire, ball beams telephone, telephone wire, welding cable circuit, wire scrap, welding generator, electrofan, generator, motor alternator, iron clad electrode holder, scree, helmet, copper wire, national diesel engine and tractor (d).
- 47. Messrs. Gaysyon & Co. (Private) L Ganesh Chandra Avenue, Calcutta (a): SL4 2-1-65 (b); Cotton stockinette, cotton swabs, fi leather goods, mica, truck horns, drawing dies
- 48. Shri Birendra Nath Sarkar carrying on ness under the trade name Messrs. The Radio (9A Mahatma Gandhi Road, Calcutta (a); SL,44-1-65 (b); Radios (d).
- 49. Zakir Hossain and Lal Mohammed a on business under the trade name Messrs Carbonated Mineral Water Co., 15 Princep Calcutta (a); SL|4296A, 5-1-65 (b). (1) materials. Provided that all goods for which tion from payment of sales tax is claimed are m for use in the actual process of manufacture goods named below: (1) Aerated water (c)
- 50. Shri Provat Kumar Nandy carrying on ness under the trade name Messrs. Bijoy Engin Works, 30 Nirmal Chander Street, Calcutta (s

1-65 (b); (1) Raw materials, (2) Plant, spare parts and accessories, (3) Consets, c.g., mobil oil, grease, provided that which exemption from payment of sales manufacture of the goods named below: per pins (c).

Bir Singh Bawa carrying on business rade name Messrs. Bir Singh Gurmukh a, 2 Princep Street, Calcutta (a); SL 45 (b).

srs. Revati Mohon Das, Dhirendra Lal dra Lal Das, Birendra Lal Das and Lal Das (Partners) carrying on business trade name Dass Brothers & Co., 22 Netaji venue. Scrampore, district Hooghly (a); SP 8-12-64 (b): readymade garments, hosiery

hree Dibakar Das (Proprietor) carrying on under the trade name Master Super Carter to Taldanga, G.T. Road, Chandernagore, (a): SP 1703A, 30-12-64 (b); (1) Raw, (2) Machinery, spare parts and accessories. that all goods for which exemption from of sales tax is claimed are intended for use ciual process of manufacture of the goods slow: (1) Carbureter parts, e.g., needle sheet, rew (c).

hree Mohini Mohan Kundu (Proprietor) on business under the trade name Rohtas Suppliers, Arambagh Town, Arambagh (a): SP 1704A, 4-1-65 (b); Cement (d).

Shree Basanta Kumar Kundu (Proprietor), on business under the trade name Saptagram lanufacturing Co., Saptagram, P.O. Bansberia, Hooghly (a): SP|1705A, 5-1-65 (b); (3) able stores, e.g., coal. Provided that all prwhich exemption from payment of sales tax ed are intended for use in the actual process ulacture of the goods named below: (1) fer

Messrs. Sitangshu Sekhar Chowdhury and Cnowdhury (Partners) carrying on business the trade name Industrial Supply Agency. 18 Chowdhurypara Lane, Serampore, 9 (a): SP'1706A, 7-1-65 (b); Belting, nuts, rasher, screw, hacksaw blade, taps, die, drill, en, cloth, sand paper, ball-bearing, pipe and tangs, paints, varnish, tarpentine oil, linseed per sheet, brass rod, stainless steel sheet (d).

Shri Gopinath Basak (Proprietor) carrying ness under the trade name Empire Sweets of 16E Surendra Nath Banerjee Road, Calcutta L 2879A, 8-1-65 (b); (1) Raw materials. It is disable that all goods for which exemption from tof sales tax is claimed are intended for use actual process of manufacture of the goods below: (i) Lozenges and sugar candy (c).

Shree Vashdev Ramchand Khiani and Sm. Tikamdas (Partners) carrying on business to trade name M. Rams, F|5 and 6 S.S. Hogg Calcutta (a); TL|2881A, 11-1-65 (b); ade garments (d).

S. K. BOSE, Commissioner.

No. 11 C.T.—21st January 1965..—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of th:m and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.
- (e) Date of amendment.
- 1. Shri Kanhaiyalal Jhanwar carrying on business under the trade name Messrs. Shree Krishna Plastic Works, (S) 17|1 Tollygunge Circular Road, Calcutta-53 (for) 17|E Tollygunge Circular Road, Calcutta (a); AL|921A, 8-12-62 (b); (A) Plastic utility goods after the words "pastic bag" (c); 9-1-65 (e).
- 2. Kiron Doni Bhutoria carrying on business under the trade name Messrs. General Extruders, 128 Hazra Road, Calcutta (a); AL-771A, 19-8-60 (b); (A) Buttons, alkathene sheets, tubes, bags after the word "pipes" (c): 13-1-65 (c).
- 3. (S) Kalipada Roy, Lalit Mohan Ray, Rana Ray (minor) and Siddhartha Ray (minor) carrying on business in the trade name messrs. Cipra Bakelite & Co., Calcutta (for) Krishna Rao Narayan Chowethe and Ram Krishna Kunjan Amir carrying on business in the trade name Messrs. Cipra Bakelite & Co., (S) 4A Deshpransasmal Road, Calcutta (for) 39 Russa Road, Calcutta (a); AL 250A, 7-4-53 (b); 13-1-65 (e).
- 4. (S) Shri Banarsı Dass (Arora) carrying on business under the trade name Messrs. Niranjan Mistanna Bhandar (for) Messrs. Niranjan Mistanna Bhandar (for) Messrs. Niranjan Mistanna Bhandar. 192 Cross Street, Calcutta (a); AT!2817A, 17-8-49 (b); (S) (1) Raw materials, (3) Consuamble stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats and nonta (for) ghee, provisions, milk products, spices and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumble stores. Certified by the purchasing dealer to be required for use in any process with manufacture of sweetmeats, nonta, namkin (c). 8-1-65 (c).
- 5. Shri Manak Chand Gouti, Smt. Lichmi Kumari Gouti, Smt. Ratni Kumari Gouti and Smt. Sohani Kumari Gouti carrying on business under the trade name Vijoy Trading Corporation, 2 Portuguese Church Street, Calcutta (a); AT|3966A, 7-5-64 (b); (A) M. s channel, m. s. rounds, m. s. flats, r. s. joista, pig iron, m. s. melting scraps (d); 8-1-65 (e).
- 6. Shri Chamanlal Jain and Shri Baldeorai Jain carrying on business under the trade name B. Jain & Co., 71 Canning Street, Calcutta (a); AT|2891A, 22-9-50 (b); (A) D ary, calender, ink pot, pen stand, key chain, gum gopal, scale (d); 9-1-65 (e).

- 7. (S) Shri Gour Chandra Sur, Shri Rabindra Nath Sur and Shri Netai Saha carrying on business under the trade name King Stores (for) Shri Gour Chandra Sur and Shri Netai Saha carrying on business under the trade name King Stores, 71 Canning Street, Calcutta, 71 Canning Street, Room No. B35, H-10, Calcutta (a); (S) AT|313B (for) AT|3096A (b); 9-1-65 (e).
- 8. Messrs. H. A. Rahmanbhai and Fazlur Rahman carrying on business under the trade name Moradabad Ware House, 98 Lower Chitpur Road, Calcutta (a); AT|3520A, 8-12-58 (b); (A) Iron, laundry, press, naicha (d); 9-1-65 (e).
- 9. Sarbasri Shantilal Kalidas Sanghvi, Anantrai Nanalal Saha and Bhupatria Nanalal Shah carrying on business under the trade name Kalidas & Co. (for) Sarbasri Shantilal Kalidas Sanghvi and Anantrai Nanalal Shah carrying on business under the trade name Kalidas & Co., 35 Armenian Street, Calcutta, (5) 140A Jamunalal Bazaz Street, Calcutta, 14 Noormal Lohia Lane, Calcutta, 38 Armenian Street, Calcutta (for) 140A Jamunalal Bazaz Street, Calcutta (a); AT|241B, 10-3-47 (b); 9-1-65 (e).
- 10. Shri Basudeo Periwal carrying on business under the trade name Basudeo Jugal Kishore, 15 Noormal Lohia Lane, Calcutta (a); AT|697A, 26-6-44 (b); (D) Lip stick, face powder, cream, rouge, eau-decolougne, spectacle frames, lime, calcium carbide, lithium carbonate, soda ash, colliery machinery and tools, door checks and door fittings, katha, dhuma, timber, plywood, textiles, piece goods, silk, woollen and bullion (d); 9-1-65 (e).
- 11. Shri Manik Chand Sethia and Shri Shantilal Sethia carrying on business under the trade name Coronation Optical Co., 71 Canning Street, Calcutta (a); AT|3991A, 19-9-64 (b); (A) Spare parts of spectiacles, blanks, spectacle cases (d); 12-1-65 (e).
- 12. Sarbasri Kamal K. Kundu, Atul Behari Dutt, Brahmanath Dutta and Tara Kumar Dutta carrying on business under the trade name Kundu Dutta Co., 178 Cross Street, Calcutta (a); AT|2454A, 29-5-50 (b); (D) Hosiery goods, mosquito curtain, umbrella, satranchi (d); 12-1-65 (e).
- 13. (S) Messrs Dhanlaxmi Narsidas, Ramniklal Chhatbar, Bharat Kumar Amritlal and Hemant Kumar Amritlal carrying on business under the trade name Calcutta Supply Agency (for) Messrs. Ishvarlal Ashra, Dhanluxmi Narsidas, Ramniklal Chhatbar, Bharat Kumar Amritlal and Hemant Kumar Amritlal carrying on business under the trade name Calcutta Supply Agency, 7 Amratolla Street Calcutta (a); AT 3836A, 25-7-62 (b); 12-1-65 (e).
- 14. Shri Tribhuvandas Bhagwanji, Shri Vrajlal Bhagwanji, Shri Maganlal Bhagwanji and Shri Prabhudas Bhagwanji carrying on business under the trade name Noble Casket Manufacturing Co., 71 Canning Street, Calcutta (a); (S) 71 Canning Street, Room No. C-14, C-27, Calcutta (for) 71 Canning Street, Room No. C-14, C-25, C-27, Calcutta (a); AT|300B, 15-3-52 (b); 12-1-65 (e).
- 15. Sarbasri Bissessarlal Kajaria, Bhagwati Prosad Kajaria, Mangturam Kajaria and Ratanlal Kajaria carrying on business under the trade name Calcutta Traders Co., 28 Amratola Street, Calcutta, 14/2 Old

- China Bazar Street, Calcutta (a); AT<sub>2</sub> (b); (D) Oil, jute products, tea, m asbestos products, (A) Sod<sub>il</sub> ash (d); 12
- 16. Shri Harilal Anderji Parekh business under the trade name Haril Amratolla Lane, Calcutta (a); AT;1861. (D) Kirana, sagoo, mercury, camphor, colours, (A) Pippal, rampatri, cowii, c nagkeshar, sandle wood, cardamom, and bhusi, topchini, dry ginger, galangal, dates, damarbatu and buchki (d); 13-1.
- 17. (S) Shri Maganlal A Kakad business under the trade name Maganla Shri Maganlal A. Kapadia carrying on the trade name Maganlal & Co., 154 Ma Road, Calcutta (a); AT | 2374A, 17-1-51 (e).
- 18. Messrs. Ganesh Commercial 18A Rupchand Roy Street, Calcutta Subhas Road, Calcutta (for) 18A I Street, Calcutta (a); (S) AT 314B (for) I (A) Wire nails, steel files and taper blades (d); 13-1-65 (e).
- 19. Messrs. Johnson & Johnson 7 Middleton Street, Calcutta (a); BH'3: (b); (A) Powder, cream, oil, lotton dental floss (d); 6-1-65 (e).
- 20. Messrs. Rabindra Nath Banerje. Mallick carrying on business under the Messrs. Modern Furnishers, 38 Park | Street, Calcutta (a); BH|222A, 22-4 Mattresess (cotton, coir and foam), or mosquito curtains (d); 6-1-65 (e).
- 21. Shri Santosh Kumar Nandi and Nandi (Partners) carrying on business aname Messrs. Santosh Kumar Nandi & Bankura (a); BK|237A, 26-8-54 (b); (groundnut oil and gunja oil (d); 7-1-6!
- 22. Shri Nutbehari Samanta (Propi on business under the trade name Mes Rice Mill, Bhedia, Burdwan (a), BN: (b); (A) Gunny bags and jute twine (d
- 23. Hazi Aniruddin Shaik carryir under the trade name Messrs. Hazi Ar Jungipore, Murshidabad (a): BR 105A, (A) Barley, ultra marine blue and (8-1-65 (e).
- 24. Messrs. Sagarmall Bharunt and Bharunt carrying on business under the Madan Chand Ugam Chand, Beldanga (a); BR|532A, 1-5-58 (b); (A) Ground 9-1-65 (e).
- 25. Messrs. Jay Kumar Chhajjer, and Rekhab Chand Chhajer carryni under the trade name Bachrai Rekhab Kandi, Murshidabad (a); BR<sup>1</sup>711A, 14 Groundnut oil and broomstick (d); 9.
- 26. Messrs. Ramnarayan Meman.
  Bothra, Kastur Chand Bothra
  Bothra carrying on business und
  name Mahabir Prosad Madan
  Murshidabad (a); BR 322A, 24-5-51 (b

- and oil, groundant, coir string, broomstick, chillies, sh and poppy-seed, (D) Grocery goods (d); 45 (c).
- Shri Pabitra Kumar Agasti carrying on mess under the trade name Messrs. Gitanjali, the Murshidabad (a); BR|638A, 4-12-59 (b); (A) the Murshidabad (a); BR|638A, 4-12-59 (b); (A) the Murshidabad (a); BR|638A, 4-12-59 (b); (A) the Murshidabad (a); BR|638A, 4-12-59 (b); (A) the Murshidabad (a); BR|638A, 4-12-59 (b); (A) the Murshidabad (a); BR|638A, 4-12-59 (b); (A) the Murshidabad (a); Basanti malati, zarda, pec, chocolate, pen, ghee, tape, shaving-brush, net on the parts, hasag and its parts, mat, lantern, gase, bag, vermillion, lac-dye, kum kum, nailsth, powder, snow, bulb, torch light and its parts, the powder, snow, bulb, torch light and its parts, plak, fruit-juice, shoe-ink, gold plated ornatis, thread, boroline, pottery, sporting goods, weight measures, rubber cloth, cards, glass utensils, gum, knife, plastic goods, safety-razor, toilet, button, food, (D) Stationery goods (d); 9-1-65 (e).
- 8. Messrs. Champa Devi and Bulaki Chand naria carrying on business under the trade name hanal Bolaki Chand (for) Messrs. Mohanlal Bolaki ad, Alipurduar, Dist. Jalpaiguri (a); CB 695A, 2-60 (b); (D) Gold and silver (d); 8-1-65 (e).
- 9 Shri Satyanarayan Agarwal carrying on mess under the trade name Messrs. Oriental numercial Corporation, 55 Canning Street, 3rd floor, cutta (a): CL 3723A, 5-6-64 (b); (A) Gun metal, it un, lead sheet and wire, brass rods, door fittings, ax powder, lather hand blower, floral valves, phosaze rods and copper rods. zinc and white metal 2-1-65 (e).
- 10 (S) Sarbasri K. D. Naik, S. D. k and N. D. Naik carrying on business let the trade name Messrs. National fumery House (for) Messrs. National Perfumery use, 44'45 Ezra Street, Calcutta (a); CL|1823A, 7.49 (b); 7-1-65 (e).
- Il (S) Messrs Fakhruddin Bhai Sabbhoy, trangaonwala, Saijuddin Bhai Akbarally Totanaa, Najmuddin bhoy Taiyabally Chhapiwala, muddin bhoy Hatimbhai Nanderbadwala and appa Panickar carrying on business under the trade at United Hardware & Tools Co., 135 Canning et, Calcutta (for) Messrs. Fakhruddin Bhai Akbarally lanswala, Najmuddin bhoy Taiyabally Chhapiwala, imuddin bhoy Hatimbhai Nanderbadwala, Prabha-Panickar and Rajappa Panickar carrying on mess under the trade name United Hardware & Co., 135 Canning Street, Calcutta (a); 13284A, 30-11-62 (b); 2-1-65 (e).
- 33 Shri Hemraj Pincha (Proprietor) carrying on incess under the trade name Mesars, Hem Machinery in, 9 Armenian Street, Calcutta (a); CR|3465A. 5-64 (b); (A) Metal plate rectifin (d); 7-1-65 (e).

- 34. Sarbasri Lekhram Agarwalla and Ram Kussar Agarwalla (partners) carrying on business under the trade name Lekhram Ram Kussar, Darjeeling (a); DJ'355A, 15-5-47 (b); (A) Water proof, tripal, coir and gunny (d); 2-1-65 (e).
- 35 Shri Ram Kumar Lakhotia (Proprietor) carrying on business under the trade name Ram Kumar Shewrattan, Darjeeling (a); DJ|668A, 16-10-64 (b); (A) Tea (d); 2-1-65 (e).
- 36. Messrs. Punamehand Jain, Nemehand Jain and Dipehand Jain (Partners) carrying on business under the trade name Punamehand Jain, Sepoydhara, Darjeeling (a); DJ|1032A, 20-7-62 (b); (A) Confectionery, canvas shoe, wire nails and umbrella (d); 5-1-65 (e).
- 37. Messrs. Law & Law (Private) Ltd., 6 Old Post Office Street, Calcutta (a); EL|1743A, 21-1-48 (b); (A) Sanitary ware, plumbing appliances, brass, lead (d); 8-1-65 (e)
- 38. Messis. Balito Engineering Corporation, 1|1 Vansitart Row (2nd floor), Calcutta-1 (a); EL-3412A, 18-11-60 (b), (A) Bushes, arms, straps, flangs, splindles, cones, points, guides, spoons, rollers, swords, brokets, carriers, bars, plates, boxes, levers, hinges, handles, glands, clumps, hooks, gables, stands, housings, holders, impellers, conductors, clips, paddles, collers, chain, balls, barrels, covers, castings, heat slinger, on, clutch, beam, couplings (d); 11-1-65 (e).
- 39. (S) Elford Edwards (Private) Ltd. (for) Elford Edward Ltd., 27|5 and 27|6 Waterloo Street, Calcutta (a); EL|519A, 25-9-41 (b); 13-1-65 (e).
- 40. Shri Bhagwandas Bhartia, Shri Bhamwarlal bhartia and Laduram Bhartia carrying on business under the trade name Messrs. Laduram Raj Kapoor, 56 Dr. Abani Dutta Road, Howrah (a); HW|1636A, 19-5-55 (b); Insert steel trunk after the words "iron circle" (c); 8-1-65 (e).
- 41. Shri Tinkari Kolley carrying on business under trade name Messrs. T. Kolley & Co., 52 Munshi Noor Mohammed Lane, Howrah, (A) Howrah (I) (a); (S) HW|217B (for) HW|2301A (b); 9-1-65 (e).
- 42. (S) Shri Rupnarayan Singh carrying on business under the trade name Messrs. Rupnarayan Singh (for) Messrs. Rupnarayan Singh, 143 Foreshore Road, Howrah, Howrah (I) (a); HW|84B, 31-5-49 (b); 11-1-65 (c)
- 43. (S) Shri Bhutto Krishto Mondal carrying on business under the trade name Messrs. M. E. Works (for) Messrs. M E. Works, 108 Narasingh Dutta Road, Howrah (a); HW|1544A, 16-4-53 (b); 11-1-65 (c)
- 44. (S) Messrs. Abji Naya Patel, Nanji Velji Patel and Abjec Shivjec Patel carrying on business under the trade name Abji & Shivji Patel Co. (for) Messrs. Abji Shivjec Patel, Abji Naya Patel, Walji Raya Patel and Nanji Walji Patel carrying on business under the trade name Messrs. Abji & Shivjec Patel Co., 126/4B Narasingh Dutta Road, Howrah (a); HW|1169A, 21-7-50 (b); 11-1-65 (c).
- 45 Messrs, Durga Prosad Sarawogi, Parmeshwar Dayal Sarawogi and Chamalal Sarawogi carrying on business under the trade name Ramballav Ramoshwar, (S) 362 G. T. Road North, Salkia, Howrah (fee) 16

- Brojo Dulal Street, Calcutta-6 (a); (S) HW|2895A (for) SH|2777A (b); 13-1-65 (e).
- 46. Shri Mathura Das Baldwa carrying on business under the trade name Messrs. Universal Engineering Works, (S) Ichapore Road, Shampore, Dassnagar, Howrah (for) 17|1 Narasingh Dutta Road, Howrah (a); HW|2810A, 17-8-64 (b); 12-1-65 (e).
- 47. Shri Pannalall Das, Shri Jahar Lall Das and Maniklal Das carrying on business under the trade name Messrs. Pannalal Das & Bros., 226|6 Belilious Road, Howrah (a); HW|1602A, 14-8-54 (b); (A) Sockets (d); 12-1-65 (e).
- 48. Shri Jagadish Prosad Gupta carrying on business under the trade name Messrs. Shalimar Timber & Trading Co., (S) 34 Bharpara Road, P.O. Botanic Garden, Shalimar, Howrah (for) B. F. Siding, Shalimar, Howrah (a); HW|1423A, 22-2-52 (b): 12-1-65 (e).
- 49. (S) Messrs. Mahabir Prasad, Kameswar Prasad Gupta, Kashi Nath Prosad and Kailash Prosad carrying on business under the trade name Mewa Bhagat Raghunandan Ram (for) Messrs. Munilal Prasad, Jaglall Prasad, Mahabir Prasad and Kameswar Prasad carrying on business under the trade name Mewa Bhagat Raghunandan Ram, 20 Maharshi Debendra Road, Calcutta (a); JK|468A, 22-9-41 (b); 2-1-65 (e).
- 50. (S) Shrimati Bhagwani Devi, Ram Kumar Agarwal, Naurangraiji Agarwal and Satya Narain Agarwal carrying on business under the trade name Naurangrai Satyanarayan (for) Messrs. Pokarmalji Agarwal, Ram Kumar Agarwal, Naurangraiji Agarwal and Satyanarain Agarwal carrying on business under the trade name Nourangrai Satyanarayan, 9 Jugmohan Mallick Lane Calcutta (a); JK|2594A. 17-9-54 (b); 4-1-65 (c).
- 51. (S) Shri Rameswarlal Mahawar carrying on business under the trade name Messrs. Rameswarlal Dwarka Prosad (for) Messrs. Rameswarlal Mahawar and Dwarka Prosad Mahawar carrying on business under the trade name Rameswarlal Dwarka Prosad, 2 Digambarjain Temple Road, Calcutta (a); JK|3106A, 13-3-61 (b); 4-1-65 (c).
- 52. Messrs. Ramavatar Chowdhury, Bhagwandas Chowdhury, Omprakash Choudhury and Mahabir Prasad Chowdruhy carrying on business under he trade name Omprakash Dulichand, 71 Burolla Street, Calcutta (a); JK|3102A, 17-1-61 (b); (A) Groundnut oil, tissi oil, sohaga, bara elachi and kala ira, (d); 5-1-65 (e).
- 53. (S) Shri Girdharlall Becharlal Jasani carrying in business under the trade name Kantilal Mohanlal & Co. (for) Messrs. Anandlal Nanalal Jasani, Indu Cumar Jasani, Ramakant Nanalal Jasani, Ratilal Jacharlal Jasani, Girdharilal Becharlal Jasani, Rasik Chandra Becharlal Jasani, Natwarlal Becharlal Jasani, Cantilal Madanlal Jasani, Chamanlal Amritlal Jasani, Chanwantrai Amritlal Jasani, Suresh Chandra Amritlal Jasani arrying on business under the trade name Kantilal Johanlal & Co., 401/7A Upper Chitpur Road, Calcutta (a); JK/390A, 25-9-41 (b); 7-1-65 (e).
- 54. Shri Biswanath Kanoria (Karta, Hindu unreided family) carrying on business under the trade

- name Messrs. Gobardhandas Biswanath, 132 (Street, Calcutta-7 (a); JK|3301A, 6-12-63 (b) Jute twine (d); 7-1-65 (e).
- 55. (S) Shri Baijnath Chaudhury carry business under the trade name Messrs. Indu Suppliers (for) Shri Shankarlal Chowdhury on business under the trade name Messrs Indu Suppliers, 44|1 Sir Hariram Goenka Street, Ca (a); JK|3141A, 6-9-61 (b); 7-1-65 (e).
- 56. Messrs. Amarnath Ash, Sm. Padma Rm and Sm. Padma Rani Ash, legal and natural gu for and on behalf of minor Manindra Kumar carrying on business under the trade rame Panel Ash & Co., 2B Ramkumar Raskhit Lane. Calcun JK 792A, 29-9-41 (b); (A) Victoria blue, a violet, rhodamine, methyline blue, tinopal, casein, sodium silicate, starch, glue, alum, china French chalk, universal indicator. glacial actic bleaching-powder and sulphuric acid (d); 8-1-65
- 57. Messrs. Mohri Debi Chowdhury, Dw. Prosad Chowdhury, Harkarandas Chowdhury, Niranjan Kumar Chowdhury carrying on but under the trade name Orient Laminating Co., 91 kumar Raskhit Lane, Calcutta (a); JK 3330A 22. (b); (A) Paints, colours and varnishes, door fit plumber fittings, aluminium strips and oxalic (d); 9-1-65 (e).
- 58. Messrs. Mangal Prasad Saha, Naresh Pr Saha, Sahadeo Prosad Saha and Mathura Pr Khandelwal carrying on business under the t name Saha Brothers, 2 Digambar Jam Temple R Calcutta (a); JK|3305A, 20-12-63 (b); (A) Jute t and tea (d); 9-1-65 (c).
- 59. Messrs. Amarnath Seth, Sm Rams Seth, Sm. Sarojini Debi Seth, Shankar Nath Sepin Behari Seth, Dilip Kumar Seth and Rava Nath Seth carrying on business under the trade n Baldeo Das Sons & Co., (S) 1 Gourday Byyack I (for) 1 Gourdas Byyack Street, Calcutta (ar JK 49 29-9-41 (b); (A) Catechu (d): 9-1-65 (c)
- 60. Messrs. Luxmi Steel Import & Ex (Private) Ltd., 20 Maharshi Debendra Road, Calc (a); JK|3348A, 5-8-64 (b); (A) Rail (d). 9-1-65
- 61. (S) Messrs. Radheshyam Misra, Ramma Misra, Sreenath Misra, Prabhu Nath Misra, Kedan Misra, Paresh Nath Misra, Rajdeo Pandeo and Shi Narayan Tewari carrying on business under the transe Ramnayak Kedernath & Co. (for) Mes Radheshyam Misra, Ramnayak Misra, Sitala Pro Misra, Sreenath Misra, Prabhunath Misra, Keder N Misra, Paresh Nath Misra, Rajdeo Pandey and Shinarain Tewari carrying on business under the transe Ramnayak Kedernath & Co., 5 Naram Pro Babu Lane, Calcutta (a); JK|2016A, 15-11-49 (12-1-65 (e).
- 62. Shri Pannalal Jain carrying on business up the trade name Messrs. Pannalal Jain & Sons. 18 Hariram Goenka Street, Calcutta (a): JK 2765-10-56 (b); (A) Hose pipe, jute cutting knife. coprivets, bolts and nuts, type-wheel and bearings: 12-1-65 (e).
- 63. Messrs. Narayan Chandra Kundu and Kur Krishna Kundu carrying on business under the tra name Messrs. Kundu & Co., 128B Bowbazar Ro Nabadwip, Nadia (a); KR!1925A. 15-2-60 (b): (

pt and (d); 4-1-65 (e).

he Apr Kumar Ghosh, Adhir Kumar Ghosh, Ghosh and Amulya Kumar Ghosh rarrying on business under the trade name Ghosh Brothers, Nabadwip, Bazar Road, R 1725A, 3-12-56 (b); (A) Malarial oil, i'di. 5-1-65 (e).

Si Shri Gobinda Chandra Dey and Shri Ajit (Partners) carrying on business under the Messrs. Pranati Textiles (for) Messrs. ne alesses. 54 Ramdulal Sarkar Street, Calcutta 24-2A, 2-1-54 (b); 9-1-65 (e).

Messis Hari & Mahesh (Private) Ltd., Mohan Avenue, Calcutta (a); MK 3698A, (b). (A) Bleaching powder after the words sada" (d), 9-1-65 (e).

Shri Durga Prosad (Proprietor) carrying on under the trade name Messrs. Sree Ganesh Cu. 27 Gorachand Bose Road, Calcutta-6 (a); pA, 1(1-12-03 (b); (A) Battery plates, dice tank after the words "battery containers" (d);

(S) Messrs Bhimji Khatshi Patel, Debji Karson b gwandas Bhimiji Patel and Gobind Debji Pattiers) carrying on business under the trade huw Saw Mill (for) Messrs. Patel Nanji Khetsi, than Khetsi, Patel Debji Karson and Patel knemi (Partners) carrying on business under the name Vijoy Saw Mill, 15/1A Nirode Behari Road, Calcutta-6 (a); MK|2656A, 30-4-56 F1-65 (c)

(S) Shri Parasram Bazaz, Shri Debi Prasad Bazaz Johaniai Bazaz, Shri Ratanlal Bazaz and Shri Presad Bazaz carrying on business under the jame Messrs. Lakhi & Co. (for) Messrs. Lakhi 161 Chittaranjan Avenue, Calcutta, Calcutta-Mk 157B, 22-8-55 (b); (D) Hardware, piece general merchandise as and when required and led by the dealer for resale (d); 13-1-65 (e).

Shranati Kamala Debi, Bhagat, Shri Vishwamtti Bhagat, Shri Behavilal Gupta, Shri Radhekandelwal, Shrimati Sikshi Debi Bhagat and u Puspa Devi Bhagat carrying on business the trade name Messrs. Banshidhar Durgadutt, examanda Road, Calcutta (a); MK|2410A, [5 (b) (D) General merchandise as and when d for resale (d): 13-1-65 (e).

San Kalı Kinkar Poddar (Proprietor) carrying sines under the trade name Messrs. Bharat Stores, Hatkhola, Raiganj, West Dinajpur (a); <sup>1</sup>yA, 27-4-64 (b); (A) Rods and flats (d); 8-1-65

Sarbasri Dhrubanath Saha and Lakshan ia Saha (Partners) carrying on business under de name Messrs. Dhrubanath Saha, Vill. Alipur. (aliachak, Malda (a); ML 36A, 2-7-49 (b); (A) paper, vermilion, dhup, candle, slate pencil, ane phita, puja materials, tablet ink, blade, and house and glazed paper, rose water, mental, and the state of the state o of lint, puja utencils, varnish paper, tip bottom, gok leura, kiran wood pencil (d); 8-1-65 (e).

Sarbasri Bhuramal Damoder Prosad and mi Chowdhury (Partners) carrying on business under the tarde name Messrs. Ratan Stores, Dalkhola, West Dinajpur (a), MI, 519A, 13-12-57 (b); (A) Soda ash, groundnut (d), 8-1-65 (e).

- 74. Shri Jhumermal Lodha (Proprietor) carrying on business under the trade name Messrs. Nagermal Ghanashyamdas, Dalkhola, West Dinajpur (a); ML 740A, 11-2-64 (b), (A) Cocoanut oil, elachi, groundnut oil, linseed oil, agarbati and blue (d); 8-1-65 (e).
- 75. Sarbasti Satya Ranjan Talukdar and Benu Ranjan Sarma (Partners) carrying on business under the trade name Messrs Malda Paper Palace, Netaji Subhas Road, Malda (a); ML:724A, 26-8-63 (b); (A) Tracing paper (d), 8-1-65 (e).
- 76. Shri Bhagawati Prosad Modi (Proprietor) carrying on business under the trade name Messrs. Bhagawati Prosad Modi, Koreali, Malda (a); ML[445A, 20-7-56 (b); (A) Soda ash, cocoanut oil, groundnut oil (d); 11-1-65 (c).
- (S) Sarbasri Taraprasanna, Kali Prasanna, Hem Prasanna, Arun Kumai Chakravorty, Mohanlal Lohia, Inderchand Dugar and Sobhog Bijoy Singh Dugar partners carrying on business under the trade name Messrs. The Biswanath Rice Mill (for) Messrs. The Biswanath Rice Mill, Kaliaganj, West Dinajpur (a); ML 164A, 28-5-48 (b), 13-1-65 (e).
- 78. Sarbasri Mohanlal Kejriwal, Radha Devi Kejriwal and Sitaram Agarwala carrying on business under the trade name Messrs Mohan Bhandar, Strand Road (North Baluchar), Malda (a), ML 761A, 7-8-64 (b); (A) Soda ash and groundnut oil (d); 13-1-65 (e).
- Sarbasri And Kumar Chandra and Baidya Nath Chandra (Partners) carrying on business under the trade name Messrs. Baidya Nath Anil Kumar Chandra, Hili, West Dinajpur (a), ML 633A, 25-11-60 (b); (A) Santiras salsa (d); 13-1-65 (e).
- Shri Jagannath Kundu and others carrying on business under the trade name Biswajanani Oil Mill, Puratanbazar, Kharagpur, Midnapore (a), MN|6A, 27-9-41 (b), (A) Niger seed oil after the word "oil cake" (c). (A) Groundnut oil (d), 4-1-65 (e).
- Gupta, Kedar Sarbasri Mohanlal Choudhury, Sreemati Choult Devi and Garshi Devi carrying on business under the trade name Mohanial Co., Station Road, Midnapore (a); MN 1311A, 15-9-56 (b), (D) Atta, dal, match, sooji, paper, tobasco, rice, paddy and erocery articles except those fall under West Bengal Sales Tax Act, 1954 (A) Posta, jeera, panmouri, groundnut oil, dhania chaul, tejpata, kalajcera, tea, coconut oil, gunja oil, tisi oil, tar, dhuna, ajawan, methi, arrow root, katha, chandni, elachi, soda, ash, til oil and chillies (d); 4-1-65 (e).
- 82. Sarbasri Srilal Bajoria, Pralhad Bajoria and Keshardeo Bajoria carrying on business under the trade name Sri Krishna Oil Mill, Tantigoria, Midnapore (a), MN 46A, 29-9-64 (b); (A) Raw materials; Mustard seeds and niger seeds, (D) Oil for sale after the words "numed below", (A) (i) Mustard oil and (ii) Niger seed oil after the word named below (c); (d); 4-1-65 (c)
- 83. Shri Banshidhar Joshi and Shri Ravidutta Sharma carrying on business under the trade name Banshidhar Ravidutta, Ballavpur, P.O. and Dist.

- Midnapore (a); MN|376A, 7-8-44 (b); (A) Gunja oil (d); 5-1-65 (c).
- 84. Sarbasri Ram Chandra Dey, Nirmalendu Dey and Bimalendu Dey carrying on business under the trade name Ram Chandra Dey & Sons, Kotebazar, P.O. and Dist. Midnapore (a); MN|166A, 18-10-41 (b); (A) Handmade washing soap and gunja oil (d); 5-1-65 (e).
- 85. Sarbasri Chhaganlal Agarwalla and Gouri Shankar Parwal carrying on business under the trade name Onkarmal Gouri Shankar, P.O. Balichawk, Midnapore (a); MN|45A, 29-9-41 (b); (D) Grocery, textiles, hardware, machinery, accessories, hosiery, stationery, jute and jute manufacture, mineral, chemical, sweetmeats and embroidery goods (A) Corriender seeds, dry chillies, soda-ash, poppy seeds, cumin seeds, carway seeds, ropes, cocoanut oil and groundnut oil (d); 5-1-65 (e).
- 86. Shri Sudarsan Paul and others carrying on business under the trade name Gobinda Chandra Pal and Kangal Chandra Pal, Kotebazar, Midnapore (a); MN|110A, 19-6-44 (b); (A) Niger seed oil and niger seed oil cake (d); 5-1-65 (e).
- 87. Shri Sushil Kumar Nath (Proprietor) carrying on business under the trade name Messrs. Durga Engineering Industries, 113 Netaji Subhas Road, Calcutta (a); MR|2698A, 25-5-63 (b); (A) Twist drill (d); 8-1-65 (c).
- 88. Shri Nagarmall (Proprietor) carrying on Co., 157 Netaji Subhas Road, Calcutta (a); MR|2173A, 28-8-53 (b); (A) Paraffin wax (d); 12-1-65 (e).
- 89. Messrs. Bimal Kumar Agarwalla and Genia Devi Agarwalla carrying on business under the trade name Nirmal Trading Corporation, 178 Mahatma Gandhi Road, Calcutta (a); MR|2763A, 6-10-64 (b); (A) Industrial leather goods (washers), brushes; industrial instruments, electric bulbs and cables, pipe and pipe fittings, polishing materials and metals (d); 12-1-65 (c).
- 90. Messrs. Nathmal Kedia and Girdharilal Kedia carrying on business under the trade name Nathmal Girdharilal, (S) 55 Jamunalal Bazaz Street (for) 130 Jamunalal Bazaz Street, Calcutta (a); (S) MR|2771A (for) AT|3328A (b); 13-1-65 (e).
- 91. (S) Messrs. Anima Chatterjee and Sudhangsu Kumar Mookerjee carrying on business under the trade name Hardware & Marine Stores-Agency (for) Anima Chatterjee (Proprietor) carrying on business under the trade name Messrs. Hardware & Marine Stores Agency, 70 Netaji Subhas Road, Calcutta (a); MR|1462A, 30-4-48 (b); 14-1-65 (e).
- 92. Messrs. Gajanand Tapuria, Indudevi Tapuria and Srikanto Tapuria (Partners) carrying on business under the trade name Baldeodas Gajanand, 113 Monohardas Street, Calcutta (a); MR|906A, 15-8-42 (b); (A) (3) Consumable stores e.g., mobil oil and machine oil; (D) Linseed, mustard, cloth, piece goods, yarn, bullion, hessian, paper, board, stationery, jute products, general merchandise, machinery, machinery parts, tools, implements (d); 9-1-65 (e).
- 93. Shri Prahladdas Mall carrying on business under the trade name Messrs. Prahladdas Mall,

- Arunoday Dutta Street, Purulia (4) 11-62 (b); (A) Insert after "tea" the words oil" (d); 9-1-65 (e).
- 94. Shri Shankarlal Sureka carry, ng on l under the trade name Messrs. Shankarur Prasad, Bankura Road, Purulia, Nooi angun, (a); PR | 21B, 2-3-63 (b); (A) Insert attent on a words "groundnut oil, gunja oil, gunja, com soda, linseed oil" (d); 9-1-65 (c).
- 95. Shri Shyam Sunder Sah and Saham carrying on business under the trade name! Shyam Sundar Sawarmall, Chaibasa Kead, Pan PR/129A, 10-10-57 (b); (A) Insert after a words "gunja oil" (d); 9-1-65 (c)
- 96. Shri Gurcharan Singh Sein ann business under the trade name Sitin Brog Bentineks Street, Calcutta (a), RB 359A, 3044 (A) Electrical parts and accessories (d) 5-7-60
- 197. Messrs. Shib Nath De, Sahader (rand and Basudeb De carrying on business under a name Star Tea Co. (S) 8|1 & 8A Lallbazz Calcutta (for) 8|1 & 8C Lallbazza Street Calcutta-(3) (D) 24-Parganas (1) 121 R 26-6-58 (b); 13-1-65 (e).
- 98. Messrs. Maganlal A. Shah and Lar A. Shah carrying on business under the train D. Jayantilal & Co., 33 Canning Street (14th RB|1480A, 7-2-51 (b); (A) Process of participal cups, aluminium capsules (d), 14-135 (c)
- 99. Shri Gopal Agarwala (Proprietor surbusiness under the trade name Nest 1 Prasad Rajendra Prasad & Co., 43-4 (Nest Calcutta (a); RJ|3096A, 17-9-03 (b) (A) R tube and polythene bags (d); 13-1-65 (c)
- 100. (S) Messrs. Kedarnath Mohata Gop Mohata and Narayandas Mohata carrying on under the trade name Surendra & Co to Kedarnath Mohata carrying on busines at trade name Surendra & Co, 24 Biomalia Calcutta-6 (a); SH|231B, 5-9-64 (b), 2-145.
- 101. Shri Pijush Mahalanabis carryng of under the trade name Pijush Mahalanabis Street, Calcutta-4 (a); SH(2895A, 6-2-6c) Tubewell materials (d); 5-1-65 (c).
- 102. (S) Shri Kali Pada Dutta corrunt on under the trade name Spider Knitting Industries, 35G Raja Mastreet, Calcutta (a); SH(2600A, 6-11-57 (b).
- 103. Belgachia Consumer's Co-operative Ltd., 22|B Indra Biswas Road, Cake SH|2405A, 21-2-56 (b); (A) Cocoanut off, F oil and coffee (d); 7-1-65 (c).
- 104. (S) Messrs. Kishandayal Agarwala. deo Tibriwala, Bishandayal Gupta and Tibriwala carrying on business under the trat Mahabir Trading Co. (for) Messrs. Mahabir Co., 48 Canal West Road, Calcutta (a) SH 22-9-55 (b); (A) Groundnut oil, mobil on and (d); 7-1-65 (e).
- 105. Shri Prafulla Chandra Nandi can business under the trade name Messis

- ha Nandi, 3 Gobinda Paul Lane, Calcutta (a): (b)A, 10-11-54 (b); (A) Tallow, linseed oil and after the words "castor oil" (d); 8-1-65 (c).
- (S) Shri Sadhana Sen carrying on business the trade name Messrs. Lakshmi Gold & Silver nents Shop (for) Messrs. Lakshmi Gold & Silver nents Shop, 107 Cossipore Road, Calcutta (a); 1-A, 11-12-44 (b); (D) Gold from the manufactor sale column (c); 9-1-65 (e).
- Messrs. Satya Dulal Singha and Satya Gopal a carrying on business under the trade name N. Interal Industries, 70 Sovabazar Street, Calcutta stl 2717A, 14-10-58 (b); (A) Tamarind seed gr. m.uze starch, porcelain balls (d); 9-1-65 (c).
- Shri Bhagawati Prosad Mahawar carrying on under the trade name J. M. Trading Corpose, p.57 1 Strand Bank Road, Calcutta (a); 429A, 24-12-63 (b); (A) Groundnut oil (d); 55 (c).
- Road, Calcutta (a); SH|1547A, 7-9-49 (b); (A) minut seed after the words "mustard seed" in naterial column (2) Groundnut oil and oil ter the words "mustard oil" and "oil cakes" manufacture for sale column (c); 11-1-65 (e).
- Messrs Sisir Kumar Sawoo, Asit Baran of Shri Nirmala Bala Sawoo and Shri Mihir at Sawoo carrying on business under the trade Messrs AMS Engineering, 119 Indra Biswas 1 Calcutta (a): SH[3469A, 7-4-64 (b); (A) or nand gloves after the words "timber plank" [24-65 (c)]
- 11 Shri S. K. Bagchi carrying on business under rade name S. K. Bagchi & Co., (S) 65 1 Maharshi endra Road, Calcutta (for) P-88 B. B. K. Paul nae, Calcutta (a); SH 2326A, 12-5-55 (b); 12-1-65
- 12 Manure Supply Agency (Private) Ltd., 64 gata Row, Calcutta-37 (a); SH[3259A, 5-9-62 (A) Detective from and steel goods (d); 12-1-65
- 13 (S) K. C. Kakad and D. R. Kakad carrying visiness under the trade name Metro Motors (for) to Motors, 29 Ganesh Chandra Avenue, Calcutta SI 3047A, 17-11-56 (b); 26-12-64 (e).
- 14 (S) Shri Vasanji Giridhari Das carrying on mess under the trade name Messrs. Jyoti Motor (tor) Jyoti Motor Stores, P-39 Mission Row (maon, Calcutta (a); SL|2977A, 25-6-56 (b), 12-64 (e).
- Messrs. Dassani Engineers & Agencies wasel Ltd., 16 Ganesh Chandra Avenue, Calcutta Sl. 3988A, 31-5-63 (b); (A) (i) Raw materials wated that all goods for which exemption from ment of sales tax is claimed are intended for use the actual process of manufacture of the goods and below: (i) Distribution panels, control boards. Chamber box. casle end boxes, electric alternatic generators, circuit breakers, electric motors, bus 5, swatches (c): 26-12-64 (e).
- 116 (S) Shri Krishna Kumar Khemka and Sm. anorma Debi Khemka carrying on business under trade name Messrs. Hindu Scientific Glass Works

- (for) Shri Krishna Kumar Khemka carrying on bu mess anaer the trade name Messis. Hind Scientific Glass Works, 15 Shyma Charan De Street, Calcutta (a); SL 3380A, 24-4-59 (b); 26-12-64 (c).
- 117. Shri Manmatha Nath Chatterjee carrying on business under the trade name Messrs. New School Book Press, (S) 3.2 Dixon Lane Calcutta-14 (for) 8 Dixon Lane, Calcutta (a); SL|514A, 28-4-55 (b); (A) Dlack board (d); 28-12-64 (e).
- 118. Saramati Harbhajwan Kaur Sachar, Shri Brahmdeo Presad, Ambarth Chandramani Tewari and Haralal Prosad (Partners) carrying on business under the trade name Messrs. Lakshmi Timber Trading Co., 24 Chattaranjan Avenue, Calcutta, (S) 161|B Rash Behari Avenue, Calcutta-19 (for) 25A Swallow Lane, Calcutta (a), SL 320B, 28-4-64 (b); 26-12-64 (e).
- 119. Shri Bhabani Prosad Mukherjee (Proprietor) carrying on business under the trade name Ruby Industrial Corpn., 2A Chittaranjan Avenue, Calcutta (a), Sl. 4113A, 5-2-64 (b); (A) (1) Sand, bauxite (d); 28-12 64 (c).
- 120. Shri Ramilal Shah carrying on business under the trade name Messis. Shah Radio Stores, 4/1 Madan Street, Calcutta, (A) 3B Madan Street, Calcutta (a); (S) SI 337B (for) SL 3984A (b), 28-12-64 (e).
- 121 Messr, Calcutta Storage Battery Co. (Private) Ltd., (S) 42 Ganesh Chandra Avenue, Calcutta (tor) 127 1 Lower Circular Road, Calcutta (a), Si 2548A, 18-2-52 (b), 6-1-65 (c).
- 122 (S) Shri Jaladhar Roy carrying on business under the trade name Messis R. M. Roy (for) Messis R. M. Roy, 97 Bipin Behari Ganguly Street, Calcutta 12 (a): Sl 3163A, 25-9-57 (b), (D) Consumable stores (c) 6-1 65 (c).
- 123 Shri Ram Gopal Agarwal and Govend Ram Agarwal (Partners) carrying on business under the trade name Messis. Kiron Traders, 11 Das Lane, Paleutta (a), SL'4006A, 6-7-63 (b); (A) (2) Plant, machinery spate parts and accessories, (3) Consumable stores, viz., casting dice and wooden patterns Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods mina d nerow. (1) Spates for spinning, drawing frames and foom, door fittings for sale (c); (A) Spares for spinning, drawing frames and looms, door fittings (d); 7-1-65 (e)
- 124 (S) Shri Nitendra Nath Sadhu (Proprietor) carrying on business under the trade name Chinsurah Cloth I importum (for) Messis. Nitendra Nath Sadhu and Hiramohan Mallick (Partners) carrying on business under the trade name Chinsurah Cloth Emporium, Netaji Subhas Road, Chinsurah, Hooghly (a), SP 876A, 29-12-52 (b); 2-1-65 (c).
- 125 Messrs Chandramoni Behara and Sunakar Nandy (Partners) carrying on business under the trade name Bell Metal Cottage Works, Nutangram, Mogragam, Mogra, Hooghly (a), SP 1650A, 20-3-64 (b); (A) (a) Gun metal rough casting rod and ingot, (iii) Brass rough casting-rod and ingot (c); 11-1-65 (c).
- 126. Shri Gulam Rasul (Proprietor) carrying on business under the trade name Messrs. Gulam Rasul, 46 43 S. N. Banerjee Road, Calcutta (a); TL 2546A, 31-3-63 (b); (A) Scrap paper bag, scrap gunny bags,

scrap cut wire, scrap wood, scrap hoop iron, scrap cloth (d); 8-1-65 (e).

- 127. Messrs. International Combustion (India) Prvt. Ltd., 101 Park Street, Calcutta (a); TL|2407A, 21-10-41 (b); (A) Fire bricks and tiles, fire cement (d); 9-1-65 (e).
- 128. (S) Sarbasri Priya Ranjan Rakshit and Chittaranjan Rakshit (Partners) carrying on business under the trade name Bengal Glass Products (for) Shri Priya Ranjan Rakshit (Proprietor) carrying on business under the trade name Messrs. Bengal Glass Products, 8A Narkeldanga Main Road, Calcutta (a); TL|1823A, 5-6-51 (b); 9-1-65 (e).
- 129. Bhupesh Sen, Anil Bhattacharjee and Gour Sundar Naha carrying on business under the trade name Steelman Corporation, (S) 18A Ananda Palit Road, Calcutta-14 (for) 62A Alipore Road, Calcutta-27 (a); (S) TL|2880A (for) AL|841A (b); 11-1-65 (e).
- 130. Messrs. Mahendra Kaur, Vijoy Kumar Khanna, Fatch Chand Hirawat and Herbans Singh (Partners) carrying on business, under the trade name Messrs. Peiping Restaurant alias Peiping Chinese Restaurant, 1 | 1 Park Street Calcutta (a); BH|1135A, 14-6-47 (b); (A) Ice-cream, aerated water (d); 14-1-65 (e).

Explanatory notes—Regarding the amendments made, the following code letters have been used to indicate the manner in which the perticulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 12 C. T.—21st January 1965. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act. 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted ogainst each of them are published for general information:—

Notes—(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificates,
- (c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.
- (e) Date of Cancellation.
- 1. Messrs. Ganga Gouranga Dhirendra Lal Saha, 247 Kalighat Road, Calcutta. (a); AL/126A, dated 20th, September 1945. (b); Dhuti, saree, readymade garments. (d); 8th January 1965 (e).
- 2. Shri Kantilal Vora, Shri Chandulal Vora, and Shri Dharamchand Doshi carrying on business under the trade name Chanduall & Brothers, 71 Canning Street, Calcutta. (a): AT/3508A, 10th April 1953. (b); Surgical goods, provisions, stationery, perfumery, chemicals, toilet goods. (d): 6th January 1965 (e).

- 3. Mesers. Benoy Bhusan Roy. Noongola Bankura (a); BK/235A, 27th May 1961 and fire wood (d); 5th January 1965 (c).
- 4. Messrs. Anil Chand Jain, Deep (hand) Radha Mohan Prosad (Partners) carrying on 1 under the trade name Anil Chand Rajend & Co., 132 Cotton Street, Calcutta (a), Jk 28th May 1951 (b); Oil seeds, grains, pulses, just and gunny bags (d); 4th January 1965 (c).
- 5. Shri Ramchandra Satkar carrying on a under the trade name Messrs. Bharat Baker. Road, P. O. Siliguri, Darjeeling. (a). JP 1914 August 1959 (b); (1). Raw materials, (2) Plant nery, spare parts and accessories, (3) constores and provided that the goods for where tion from payment of sales tax is claimed are the actual process of the manufacture of the noted below: (i) Bread and biscuits (c). 4th J. 1965. (e).
- 6. Shrimati Krishna Kumari Debi wife of Sudhir Kumar Nath (Proprietor) carrying on bi under the trade name Messrs. Devi & Con Nabadwip, Krishnagar Road, Krishnagar Nat KR/1794A, 15th October 1957. (b); (1) Raw mat (2). Plant, machinery, spare parts and area (3). Consumable stores, viz., coal. Provided to goods for which exemption from payment of sails claimed are intended for use in the artial p of manufacture of the goods named below (i) it tiles and surki (c); 4th January 1965 (c).
- 7. Messrs. Dulal Jowellery, D. N. Palchou Road, Ranaghat, Nadia (a); KR/1479A, 4-12-51 (1) Raw materials, gold, silver, stone, (2-1) machinery, spare parts and accessories (3) consistores, viz, acid, copper, bronze, coal Protection of the part of sales tax is claimed are intended for in the actual process of manufacture of the named below: (i) Gold and silver ornaments 7-1-65. (e).
- 8. Shri Nitya Gopal Roy carrying on bis under the name Nitya Gopal Roy, Villace and I Gidhni, District Midnapore (a), MN/1642A 30-11a. (1) Raw materials. Provided that all goods for exemption from payment of sales tax is claimed intended for use in the actual process of manutain West Bengal for sale of the goods named is (i) firewood and sal poles (c), 4-1-65 (c)
- 9. Shri Priya Nath Routh carrying on bus under the trade name Priya Nath Routh, Bhatbi P. O. Kharikamathani, District Midnapor MN/1580A, 8-12-61 (b); (1.) Raw materials. Protected that all goods for which exemption from paymet sales tax is claimed are intended for use in the facture in West Bengal for sale of goods nabelow; (i) Firewood and sal poles (c), 5-1-65 (c.)
- 10. Messrs. S. S. Shroff and N. K. Shroff <sup>cart</sup> on business under the trade name G. D. Shroff <sup>4</sup> 61 Cross Street, Calcutta (a); MR/2520A, 13-10-41 piece goods, cloth yarn, jute hemp, ods. hes gunny, machinerics (d); 14-1-65 (c.)
- 11. Messrs. Rekha Mukherjec, Bithika Mukher Sankarnath Samanta and Somnath Samanta carr on business under the trade name S. N. Mukherjec

Wondhardss Chawk, Calcutta (a); MR/889A, b. Jute canvas, cotton canvas, twine eyelets, p. tarpaulto, etc. (d); 8-1-65 (e).

bri Kashim Haroon Cutchi and Shri Ramjoo business under the trade brich carrying on business under the trade part Haroon Umar Cutchi, Main Road, Puruga 2004. 18-7-60 (b); Biscuits and confections 18-1-65 (c)

nss. D. S. Mohta, B. D. Doboo and Mehta carrying on business under the Trique Bottle Stores, 11 Ezra Street, 1 at RB 1097A, 15-3-60 (b); Bottles and 141.65 (c).

rtic b) carrying on business under the calle (full Palace, 82/4A Cornwallis Street, 4 (a) SH 2020A. 44-60 (b); (1) Raw regold and silver, (2) Plant, machinery, arts and accessories. Provided that all rewhich exemption from payment of sales channel are intended for use in the opens of manufacture of the goods named independents, silver utensils and ornaments (d):

her Gouranga Chandra Saha carrying on under the trade uame Eastern Minerals Supply Agency. 65/1 Maharshi Dobendra alcutta (a) SH 2278A, 15-6-54 (b); Minerals d products socia ash, caustic socia, caustic ura bleaching powder, zine dust, acid al steame, carbon black, lithophone, alupowder, starch, calcium chloride, zine as m borax, acid oleic, acid crecylic, also acctone, pigments, acid H. C. L. 3, 1504 acid salveylic, disammonium phosphate, isalphate pine oil, casunut oil, benzene, wax parallin oil, castor oil, ethersulp, beta-shloude zine oxide, rosein, sodium rickel sulphate, nickel chloride, cemixo, acid collat acetate, ethylacetate, turkey a solvent naptha, metallic salt, solvents, ten' groundant oil, linseed oil, mohua oil, oi' kusum oil, acid oil, fish oils and other balois and laboratory apparatus (d); 7-1-65 (e)

Unique Hosiery Factory, 9 Princep Street, la (a) SL 3404A, 29.6-59 (b); Woollen and I mods (d), 30-12-64 (e).

Parsh Nath Shaw, Nitai Chand Shaw, Gour Shaw Namar Chand Shaw, Gadadhar Shaw, dhar Shaw Monohar Shaw and Banshidhar (Partners) carrying on business under the trade Isse, Radharaman Stores, G-40 S. S. Hogg I Calcutta (a). TL/1335A. 16-12-49 (b); (1) Balerials. (2) Plant. machinery, spare parts become, (i) Consumable stores, viz. Providar all goods for which exemption from at of sales tax is claimed are intended for use in the process of manufacture of the goods named in radymade garments (c); hosiery, readywares (d). 9-1-65 (e).

Mean. Ashoka Engineers & Traders Ltd. flot Road. Calcutta (a); TL/1399A, 20-6-50 i electrical and mechanical goods and access-rapentry, building and decoration, printing

stationery, loather, Boot polish, butter, tes, checastin provisions, sewing needles (d): 14-1-65 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:

A-Other raw materials.

B-Plant, machinery, spare parts, accessories and consumable stores,

#### S. K. BOSE, Commissioner,

No. 14 C. T. 21st January 1965 -In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information.

Notes.—(a) Scrial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate
- (c) Goods for resale
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of electricity or any other form of power
- (g) Goods for use in the packing of goods for sale/resale.
- 1. Shri Mannalal Bhartiya, Vishnu Dutta Bhartiya, Dinanath Bhartiya, Bholanath Bhartiya and Shuam Sundar Bhartiya carryine on business under the trade name Messrs Asoka Glass Industries, P. O. Raniganj, Dist Burdwan (a), 785A(AS) (Central), 2-1-65 (b), (1) Raw materials, (2) Plant, machineries spare parts labricating oil and coal for manufacturing of glass and glass wares, laboratory wares, glass tubes and glas products (d).
- 2. Shri Sisir Kumar Banerjee carrying on business under the trad name New Bhagran Colliery, P. O. Salanpur. Dist Burdwan (a): 786A(AS) (Central), 4-1-65 (b). (2) Plant, machinery, spare parts and accessories, explosive for raising of coal (d).
- 3. Messrs Mannalal Bhartiya, Gayatri Devi Bhartiya, Ramesh Kumar Bhartiya, Bejoy Kumar Bhartiya and Sajan Kumar Bhartiya carrying on business under the trade name Asoka Traders, P. O. Raniganj, Dist. Burdwan (a), 787A(AS) (Central), 7-1-65 (b); Glass and glass wates, laboratory wares, glass tubes and other glass products (c).
- 4. Shrimati Sudha V. Kulkarni, Sarbasri Vasudeo Ganesh Kulkarni, Nirmal Kumar Manot, Sampatlal Bhansali. Anant Ganpatrao Deo, Sadashiva Balkrishna Abhyankar and Madhukar Ganesh Gadgil carrying on business under the trade name Industrial Materials. 34 Armenian Street, Calcutta (a); 1412A(AT) (Central), 8-1-65 (b).

- 5. Jonab Saifuddin M. Kankawala carrying on business under the trade name Paramount Tools Corporation, 65 Canning Street, Calcutta (a); 1413A(AT) (Central), 12-1-65 (b); Saw (c).
- 6. Sarbasri Padam Chand Jain and Rishabh Dev Jain carrying on business under the trade name Orient Industrial Corporation, 15 Noormal Lohia Lane, Calcutta (a); 1414A(AT) (Central), 13-1-65 (b).
- 7. Shri Lakshmi Narayan Acharya carrying on business under the trade name Messrs. The Ball Bearing Co. of India, 66 Syed Amir Ali Avenue, Calcutta-19, 1st floor (a); 894A(BH) (Central), 5-1-65 (b).
- 8. Photo Optical Company (Private) Ltd., 7 Swinhoe Street, Calcutta-19. Calcutta-1 (a); 120B(BH) (Central), 6-1-65 (b).
- 9. Shri Tara Pada Roy (Proprietor) carrying on business under the trade name Messrs. Bangasree Bastralaya, B. C. Road, Burdwan (a); 229A(BN) (Central), 4-1-65 (b); Readymade garments, woollen and silk goods (c).
- 10. Shri Pejush Kanti Guha carrying on business under the trade name Pijis' Drug Stores, 41 Eden Hospital Road, Calcutta (a); 1568A(CL) (Central), 4-1-65 (b); Medicines (c).
- 11. Shri Ram Rattan Saigal carrying on business under the trade name Messrs. Rajesh Hardware Store, 2 Ram Lochan Mallick Street, Calcutta-1 (a); 1569A(CL) (Central), 6-1-65 (b): Iron and steel structural materials, plates, sheets, sheet coils, rods and bars, strips, pipes and auto component spares (c).
- 12. Shri Jagadish Prasad Bharech (Proprietor) carrying on business under the trade name Agrind Equipments & Stores. 85 Netaji Subhas Road, Calcutta (a); 1802A(CR) (Central), 6-1-656 (b).
- 13. Messrs. Nirmal Ch. Nandy, Bimal K. Nandy, Amal K. Nandy and Sm. Karuna Bala Nandy carrying on business under the trade name Nandy Stores. 156/157 Old Chinabazar Street, Calcutta, Calcutta (1) (a); 102B(CR) (Central), 7-1-65 (b).
- 14. Mohan Singh carrying on business under the trade name Mideast Pipe Line Products, 9 Old Court House Street, Calcutta (a); 898A(EL) (Central), 8-1-65 (b).
- 15. Shri Satish Chandra Samanta carrying on business under the trade name Messrs. Satish Chandra Samanta & Co., Vill. Sadatpur, P. O. Bargachia, Howrah (a): 1006A(HW) (Central), 14-1-65 (b); Raw materials other than declared goods for the manufacture of nuts, bolts, screws and rivets (d).
- 16. Messrs. Babulal Pansari (Agarwalla), Arup Kumar Shaw and Sm. Savitri Devi carrying on business under the trade name Newton & Co., 9 Jagmohan Mallick Lane, Calcutta-7 (a); 1135A(JK) (Central), 2-1-65 (b); M. s. plate, m. s. joist, m. s. sheet, g. p. sheet, g. p. corrugated sheet, m. s. round, m. s. angles, b. p. sheet, c. r. sheet (c).
- 17. Messrs. Shri Kamal Mercantile Co. Ltd., 402 Upper Chitpur Road (2nd floor), (Room No. 82), Calcutta-7 (a); 1136A(JK) (Central), 6-1-65 (b).
- 18. Jayshree Plastics (Private) Ltd., 33 Burtolla Street, Calcutta-7 (a); 1137A(JK) (Central), 9-1-65

- 19. Shri Nemai Chandra Das carrying a ness under the trade name Messry And Industries, 104A Upper Ch.tpore Road Chall 1251A(MK) (Central), 9-1-65 (b)
- 20. Shri Bhawarmal Jain carrying or la under the trade name Messrs. Plasto Eq. (Central), 9-1-65 (b).
- 21. Shri Mansukhlal Shah carrying ct h under the trade name General Hardware Sina Netaji Subhas Road, Calcutta (a), 1903 (Central), 14-1-65 (b).
- 22. Shri Ratilal P. Shah carrying on h under the trade name Shah Engineering Line 4 Mission Row. Calcutta (a), 1183A(RB) (C
- 23. Shri Bankalal Basak carrying on ha under the trade name B. L. Basak & Sons P. Jack Exchange Place. Calcutta (a), 11844(RB) (2), 12-1-65 (b); Watches, clocks, watch straps and (c).
- 24. Shrimati Prity Barua and Sarbash Kumar Chakraborty and S. R. Kapper Sarbash business under the trade name Free Trading (ration, 8-B Lallbazar Street, Calcutta (a), 1181 (Central), 13-1-65 (b).
- 25. Shri Subal Ch Gliose. Shri Rebai, t Ghose and Shri Madhu Sudan Ghose (Pa carrying on business under the trade name t Subal Chandra Ghose Rebati Mohan Ghose C Street, Calcutta (a); 915A(RJ) (Central) kink Betelnut, turmeric, cloves, chinaman black j (c).
- 26. Shri Jugal Kishore More carrying on a under the trade name Shree Durga Tamber! Nimtollaghat Street, Calcutta-7 (a). 11% (Central), 4-1-65 (b); Timber (c)
- 27. Shri Murarilal Agarwala carrying on bunder the trade name Hindusthan Timber 6 tion, 152 B. K. Paul Avenue, Calcutta (a) '15' (Central), 9-1-65 (b); Wooden packing boost?
- 28. Shri Mahendra Patel carrying on h under the trade name Star Fleetrical Work Cossipore Road, Calcutta-2 (a), 11884(SH) to 9-1-65 (b); Raw materials for use in the mand of cooking ranges (d).
- 29. Shri Hemanta Kumai Shaw carrum or ness under the trade name Karukni. 134 Mohantolla Street. Calcutta-5 (a) 1144 (Central), 9-1-65 (b); (1) Raw materials (3 sumable stores, e.g., spirit. Provided that all for which exemption from payment of sales claimed are intended for use in the actual manufacture of the goods signboard for publicity and advertisement of sales in the actual manufacture of the goods advertisement of sales in the actual manufacture of the goods advertisement of sales in the actual manufacture of the goods is given by the sales of the sal
- Jagjit Singh carrying on business under the name Messrs. Suri Sales Corporation. 2 Street, Calcutta (a): 1683A(SL) (Central). 2 (b): Motor parts and accessories (c).
- 31. Shri Pannalal Shaw carrying on t under the trade name Messrs. Laxmi Produit Geparitola Lane, Calcutta (a): 1684A(SL) (C 29-12-64 (b); Welding cables (c).

Mesrs Gayson & Co. (Private) Ltd., 71 Chandra Avenue, Calcutta (a): 1685A(SL) 2-1-65 (b); T. c. tipes, drawing dies, dyes meals (c)

hri Birendra Nath Sarkar carrying on busiler the trade name Messrs. The Radio Centre, latina Gandhi Road, Calcutta (a); 1686A(SL) 1, 41-65 (b); Radios (c).

Ad. Ismail. Md. Habib and Abdul Hamid on husiness under the trade name Messrs. Button Agency, 49 Chandney Chawk Street. (J), 1687A(SL) (Central), 4-1-65 (b).

hri Mohini Mohan Kundu (Proprietor) carryusiness under the trade name Rohtas Cement co. Arambagh Town. Arambagh, Hooghly (a); SPI (Central). 4-1-65 (b); Cement (c).

Messis Ram Chandra Sadhukhan, Lakshman ta Sadhukhan, Bharat Chandra Sadhukhan, k Chandra Sadhukhan, Ratan Chandra Sadhukhan, and Mengal Chandra Sadhukhan (Partners) to the trade name R. C. khan & Co., 2 Old G. T. Road, P. O. Rishra, Hooghly, 7 Cross Road (Jagannath Ghat), ta-7 (at., 38B(SP) (Central), 9-1-65 (b).

shri Vashdev Ramchand Khiani and Sm. anti Tikandas (Partners) carrying on business tac trade name M. Ram's, F/5 & 6 S. S. Hogg t Calcutta (a); 949A(TL) (Central), 11-1-65 eadymade garments (c).

S. K. BOSE, Commissioner.

15C.T. 21st January 1965.—In pursuance of provisions of section 9 of the Bengal Finance Tax) Act, 1941 (Bengal Act VI of 1941), read rule 11 of the Central Sales Tax (West Bengal) 1958 the following names and addresses of tered dealers whose registrations under the trail Sales Tax Act were amended with effect the date noted against each of them and in resoft the particulars appearing in the different items is manner indicated against such particulars are shed for general information:—

- s- (a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation, or distribution of Electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resale.
  - (h) Date of amendment.

Strbasti Harish Chandra Chowdhury, Bhagwan i Chowdhury, Ramanand Chowdhury and Biren-Kumra Chowdhury carrying on business under trade name Messrs. Santlal Ramanand, (S) 101 mond Harbour Road, Calcutta (for) 103 Diamond rour Road, Calcutta (a); 229A(AL) (Central),

- 26-3-60 (b): (A) Moong churi khanda, pulse broken, mustard cake (oil cake), moong gota, khesari gota and chana chuni (c): 12-1-65 (h).
- 2. (S) Kalipada Roy, Lalit Mohan Roy, Rana Ray (minor) and Siddhartha Ray (minor) carrying on business in the trade name Messrs. Cipra Bakelite & Co., Calcutta (for) Krishna Rao Narayan Chowethe and Ramkrishna Kunjan Amin carrying on business under the trade name Messrs. Cipra Bakelite & Co., Calcutta, (S) 4 Deshpran Sasmal Road, Calcutta (for) 39 Russa Road, Calcutta (a); 12A(AL) (Central), 6-6-57 (b); 13-1-65 (h).
- 3. Messis. Amulvaratan Das, Bamapada Das and Amar Kumar Das catrying on business under the trade name Amulvaratan Das & Sons, Sainthia, Dist. Birbhum (a); 748A(AS) (Central), 16-4-64 (b); (A) Coir 10pe (c); 5-1-65 (h).
- 4. Shri Radhashyam Singhania and Krishna Singhania carrying on business under the trade name Mamon Chand Radhashyam, P.O. Raniganj. Dist Burdwan (a): 779A(AS) (Central), 12-12-64 (b): (A) Pulses (c); 5-1-65 (h).
- 5. Shri Chamanlal Jain and Shri Baldeo Raj Jain carrying on business under the trade name B. Jain & Co., 71 Canning Street, Calcutta (a); 303A(AT) (Central), 27-6-57 (b), (A) Diary, calendar, ink pot, penstand, key chain, gum gopal, scale (c); 9-1-65 (h).
- 6. (S) Shri Goui Chandra Sur, Shri Rabindra Nath Sur and Shri Netai Saha carrying on business under the trade name King Stroes (for) Shri Gour Chandra Sur and Shri Netai Saha carrying on business under the trade name King Stores, 71 Canning Street, Calcutta, 71 Canning Street, Room No. B 35, H-10, Calcutta (a); (S) 103B(AT) (Central), (for) 1083A(AT) (Central) (b); 9-1-65 (h).
- 7. Sarbasri Gurdaval Berlia and Lachhiminarayan Goenka carrying on business under the trade name Pokarmal Gurdaval, 208 Cross Street, Calcutta (a); 424A(AT) (Central), 28-6-57 (b); (A) Light and heavy chemicals (c); 11-1-65 (h).
- 8. Meesrs H A Rahbanbhai and Fazlur Rahman carrying on business under the trade name Moradabad Ware House, 98 Lower Chitpur Road, Calcutta (a); 916A(AT) (Central), 2-1-59 (b); (A) Meat mineing machine, sewing machine (c); 9-1-65 (h).
- 9. (S) Sarbasri Shantilal Kalidas Sanghvi, Anantrai Nanalal Sha hand Bhupartai Nanalal Shah carrying on business under the trade name Kalidas & Co. (for) Sarbasri Shantilal Kalidas Sanghvi and Anantrai Nannalal Shah carrying on business under the trade name Kalidas & Co., (S) 35 Armenian Street, 140A Jamunalal Bazaz Street, Calcutta, 14 Noormal Lohia Lane, Calcutta, 38 Armenian Street, Calcutta (for) 35 Armenian Street, Calcutta, 140A Jamunalal Bazaz Street, Calcutta (a); 5B(AT) (Central), 25-6-57 (b); 9-1-65 (h).
- 10. (S) Messrs. Dhanlaxmi Narsidas, Ramniklal Chhatbar, Bharat Kumar Amritlal and Hemant Kumar Amritlal carrying on busniess under the trade name Calcutta Supply Agency (for) Messrs. Ishvarlal Ashra, Dhanlaxmi Narsidas. Ramniklal Chhatbar, Bharat Kumar Amritlal and Hemant Kumar Amritlal carrying on busness under the trade name Calcutta Supply Agency, 7 Amratolla Street, Calcutta (a); 1206A(AT) (Central), 25-7-62 (b); 12-1-65 (h).

- 11. Shri Tribhuvandas Bhagwanji, Shri Vrajlal Bhagwanji, Shri Maganlal Bhagwanji and Shri Prabhudas Bhagwanji carrying on business under the trade name Noble Casket Manufacturing Co., 71 Canning Street, Calcutta (S) 71 Canning Street, Room No. C-14, C-27, Calcutta (for) 71 Canning Street, (Room Nos. C-14, C-25, C-27), Calcutta (a); 90B(AT) (Central), 26-6-57 (b); 12-1-65 (h).
- 12. (S) Shri Maganlal A. Kakad carrying on business under the trade name Maganlal & Co. (for) Shri Maganlal A. Kapadia carrying on business under the trade name Maganlal & Co., 154 Mahatma Gandhi Road, Calcutta (a); 531A(AT) (Central), 1-7-57 (b); 13-1-65 (h).
- 13. Messrs. Ganesh Commercial Co. Ltd., (S) 18A Rupchand Roy Street, Calcutta, 38 Netaji Subhas Road, Calcutta (for) 18A Rupchand Roy Street, Calcutta (a); (S) 104B(AT) (Central) (for) 5A(AT) (Central), 8-6-57 (b); (A) Files and tapers (c); 13-1-65 (h).
- 14. Shri Rangulal Jain, Jaikumar Jain, Ashok Kumar Jain, Suresh Kumar Jain and Lajpatrai Jain carrying on business under the trade name Messrs. General Trade Agency, 44/45 Ezra Street, Calcutta (a); 358A(CL) (Central), 4-7-57 (b); (A) Measures tape, glucose liquid and powder, strach, plastic and acetate sheets (c); 5-1-65 (h).
- 15. Shri Chandmal Jethmal Jain, Shri Gulab Chand Punamchand Sisodia and Shri Probhakar Dattatraya Gupta carrying on business under the trade name Messrs. Motilal Girdharilal Agharkar, 4 Mandir Street, Calcutta (a); 166A(CL) (Central), 27-6-57 (b); (A) Pickles, jams, symp and squash (c); 6-1-65 (h).
- 16. (S) Sarbasri K. D. Naik, S. D. Naik and N. D. Naik carrying on business under the trade name Messrs. National Perfumary House (for) Messrs. National Perfumary House, 44/45 Ezra Street, Calcutta (a); 320A(CL) (Central), 1-7-57 (b); 7-1-65 (h).
- 17. (S) Messrs. Fakhruddin Bhai, Sabbhoy Dhamqugaonwala, Saiuddin Bhai Akbarally Totanawala, Najumuddin Bhoy Taivabally Chhapiwala, Najmuddinbhoy Hatimbhai Nanderbadwala and Rajappa Painckar carrving on business under the trade name United Hardware & Tools Co., 135 Canning Street, Calcutta (for) Messrs. Fakhruddin Bhai Sabbhoy Dhamangaonwala, Saijuddin Bhai Akbarally Totanawala, Najumuddinbhoy Taivabally Chhapiwala, Najmuddinbhov Hatimbhai Nanderbadwala, Prabhakar Panickar and Rajappa Panickar carrving on business under the trade name United Hardware & Tools Co.. 135 Canning Street, Calcutta (a); 1564A(CR) (Central), 30-11-62 (b); 2-1-65 (h).
- 18. (S) Sarbasri Balai Chandra Ghose, Sankar Prasad Ghose, Ganesh Chandra Ghose and Mahesh Chandra Ghose carrying on business under the trade name United Metal Mart. 58 Netaji Subhas Road, Calcutta (for) Shri Balai Chandra Ghose (Proprietor) carrying on business under the trade name United Metal Mart. 58 Netaji Subhas Road, Calcutta (a); 422A(CR) (Central), 10-7-57 (b); 6-1-65 (h).
- · 19. (S) Sarbasri Kanaiyalal Shantilal Mody, Madhusudan Dhiralal Mody, Anantrai Damordas Mody, Jasvantrai Damodardas Mody and Man-

- mohandas Damodardas Mody carrying on bus under the trade name Mody Brothers, P. I. Howrah Bridge Approach Road, Calcutta (fee) & sri Kanaiyalal S. Mody, Madanlal D. Mody, ari, D. Mody and Manmohan D. Mody carrya business under the trade name Mody Brothers, New Howrah Bridge Approach Road, Calcutt 1106A(CR) (Central), 26-9-58 (b); 7-1-65 (h).
- 20. Sarbasri Gangajal Oswal. Ratanlal Oswal Raj Kumar Oswal (Partners) carrying on bas under the trade name Kaniram Gangajal. Sa (a); 292A(DJ) (Central), 30-10-57 (b); (A) Ta 2-1-65 (h).
- 21. Shri Shaligram Pandev carrying on bus under the trade 17 British Indian Street, Calcutta (a): 869A (Central), 23-4-63 (b); (A) Lathe, chuck, shaper milling machines and accessories and spare thereof, ir dustrial brushes, industrial pickets 14-1-65 (h).
- 22 (S) Cuthbertson & Harper (India) Ivt (for) Cuthbertson & Harper (India) Ltd., 10 Go ment Place East, Calcutta (a); 123A(EL) (Cm 28-6-57 (b); 11-1-65 (h).
- 23. Messrs. Bhanubhai Tapubhai Modi, Cha Kant Bhaichand Shah and Har Kishan Jagibar carrying on business under the trade name U Brasso Aluminium Industries, 55 Dharamola R Howrah (a); 688A (HW) (Central), 4-5-62 (b), I aluminium circles, aluminium sheets, aluminium and aluminium strips after the words "aluminutensils" (d); 9-12-64 (h).
- 24. (S) Messrs. Abjee Nava Patel, Nang Patel and Abjee Shivjee Patel carrying on bus under the trade name Abjee & Shivjee Patel Co., 12 (for) Messrs. Abjee & Shivjee Patel Co., 12 Narasingh Dutta Road, Howrah (a): 471Ad (Central), 25-9-59 (b); 11-1-65 (h).
- 25. Messrs. Durga Prosad Sarawagi. Dava! 9 wagi and Champalal Sarawagi carrying on bus under the trade name Ramballay Rameshwar 362 G. T. Road, North, Salkia. Howrah 16 Brojodulal Street, Calcutta -6 (a); (5) 1005All (Central) (for) 722A(SH) (Central), (b): 13-1-65
- 26. Messrs. Krissna Kr. Shah and Parametw Shah carrying on business under the trade n Messrs. Steel Co. Products, 63 Chitamoni De R Howrah (a); 899A(HW) (Central), 26-5-64 (b): Pipe fittings and screw drivers (c); 11-1-65 (h)
- 27. Shri Lal Mohan Sirkhell carrying on bus under the trade name Messrs. India Rone We 78 Santiram Rasta, Bally, Howrah (a): 4024f (Central), 3-11-58 (b); (A) Raw materials other declared goods for the manufacture of ropes sale (d); 12-1-65 (h).
- 28. Shri Iagadish Prosad Gupta carrying on the ness under the trade name Messrs. Shalmar Time. Trading Co., (S) 34 Bhatpara Road. PO Both Garden. Shalimar, Howrah (for) B.F. Sidne Start, Howrah (a); 310A(HW) (Central), 11-10 53 12-1-65 (h).
- 29. (S) Mahabir Prasad, Kameshwar Pr Gupta, Kashi Nath Prosad and Kailash Prosad a ing on business under the trade name Mewahi Raghunandan Ram (for) Messrs. Mahabir Pr

Prosad, Munilall Prosad and Jaglall Prosad n business under the trade name Mewaghunandan Ram, 20 Maharshi Debendra (a): 510A(JK)(Central), 30-7-57 (b).

Santosh Kumar Kejriwal and Sushil carving on business under the trade in Trading Co., 9 Jagmohan Mullick Lane, 1100A(JK)(Central), 9-5-64 (b); ance wire, enamelled copper wire, porcelain heroid paper, pressphan paper (c); 4-1-65

- Shyam Sundarlal Khandelwal, Rhandelwal and Bhagwandar Khandelwal pusiness under the trade name Gangadhar 402 Upper Chitpur Road, Calcutta-7 (http://doi.org/10.1001/j.com/
- (6) Rameswarlal Mahawar carrying on busiles: the trade name Rameswarlal Dwarka (cor) Messrs. Rameswarlal Mahawar and Proxid Mahawar carrying on business under the name Rameswarlal Dwarka Prosad, 2 per lan Temple Road, Calcutta (a); 900A Cental), 21-12-60 (b); 4-1-65 (h).
- S) Shri Girdharlal Becharlal Jasani carrying inc under the trade name Messrs. Kantilal la a Co (for) Messrs. Anandlal Nanalal Edo kumar Jasani, Ramakant Nanalal Jasani, Becharlal Jasani, Girdharlal Becharlal Jasani, la Becharlal Jasani, Kantilal Mohanlal Jasani, la Amritlal Jasani, Dhanwantrai Amritlal Suresh Chandra Amritlal Jasani, Ramesh a Amritlal Jasani and Rasik Chandra Becharlal cirrying on business under the trade name I Mohanlal & Co., 401/7A Upper Chitpur Calcutta (a), 105A(JK) (Central), 24-6-57
- 15' Shri Baynath Choudhari carrying on sunder the trade name India Store Suppliers that Sankarlal Chaudhury carrying on business the trade name Messrs India Store Suppliers, in Hariram Goenka Street, Calcutta (a); 888A (Central), 28-10-60 (b); 7-1-65 (h).

Messrs Hariram Agarwala, Omprakash la Jaikishan Agarwala and Parasram Agarwala la on business under the trade name Hetram annual, 131 Cotton Street, Calcutta (a); 1035A Central). 3-7-63 (b); (A) Groundnut oil (c); 1/h1

Vess. Mohri Devi Chowdhury, Niranjan Chowdhury, Harkarandas Chowdhury and Prosad Chowdhury carrying on business the trade name Orient Laminating Co., 9 Ram-Raskhit Lane, Calcutta-7 (a); 1095A(JK) [ai], 13-6-63 (b); (A) Vitrum glass mosaic 1-1-65 (h)

Shri Shyam Sundar Chandgothia carrying on st under the trade name Udai Ram Shyam 71 Burtolla Street, Calcutta (a); 1055A(JK) al). 23-9-63 (b); (A) Jowar (c); 9-1-65 (h).

Shri Bisweswar Shome carrying on business the trade name Messrs. Sett Shome & Co., (S) agannath Ghat, Calcutta-7 (for) 29D Jagannath

- Ghat. Calcutta-7 (a); 359A(JK)(Central), 10-7-57 (b), 12-1-65 (h).
- 39. Shri Bhanuprakash Rungta carrying on business under the trade name Messrs. B. P. Rungta & Co., 20 Maharshi Debendra Road, Calcutta (a); 1067A(JK)(Central), 9-12-63 (b); (A) Pumping set (c); 12-1-65 (h).
- 40. (S) Messrs. Radheshyam Misra, Ramnayak Misra. Sreenath Misra, Prabhunath Misra, Kedar Nath Misra, Paresh Nath Misra, Rajdeo Panday and Shyam Narain Tewari carrying on business under the trade name Ramnayak Kedarnath & Co. (for) Messrs. Radheshyam Misra, Raunnayak Misra, Sitala Prosad Misra, Sreenath Misra, Prabhunath Misra, Kedarnath Misra, Patesh Nath Misra, Rajdeo Panday and Shyam Narain Tewari carrying on business under the trade name Ramnayak Kedarnath & Co., 5 Narain Prosad Babu Lane, Calcutta (a): 418A(JK)(Central), 1-7-57 (b): 12-1-65 (h).
- 41. Messrs Chandmoni Tea Co. Ltd., P.O. and district Jalpaiguri (a); 532A(JP)(Central), 21-6-63 (b); (A) Spare parts of machineries (d); 2-1-65 (h).
- 42 Messrs Chittaranjan Guha Roy and Chira Ranjan Guha Roy carrying on business under the trade name Messrs. Tea House, P.O. Jalpaiguri, district Jalpaiguri, (A) Branch office at Mahabirsthan, P.O. Siliguri, district Darjeeling (a); (s) 50B(JP) (Central) (for) 446A(JP)(Central) (b); 4-1-65 (h).
- 43 Shri Gobiada Chandra Dey and Shri Ajit Kumar Dey (Partners) carrying on business under the trade name Messrs. Pranati Textiles (for) Messrs. Pranati Textiles, 54 Ramdulal Sarkar Street, Calcutta (a), 974 (MK) (Central), 27-6-57 (b); 9-1-65 (h).
- 44 (S) Messrs, Bhimji Khetshi Patel, Debji Karson Patel, Bhagwandas Bhimji Patel and Gobind Devii Patel (Partners) carrying on business under the trade name Vijov Saw Mill (for) Messrs, Bhimji Kheta Patel, Debji Karson Patel, Khersa Khemji Patel and Nanji Khetshi Patel carrying on business under the trade name Vijov Saw Mill, 15 1A Nirode Behari Mullick Road, Calcutta (a), 866A (MK) (Central), 27-3-61 (b); 11-1-65 (h)
- 45 (S) Shri Parasram Bazaz, Shri Debi Prasad Bazaz, Shri Mohanlal Bazaz, Shri Ratanlal Bazaz and Shri Lakhi Prasad Bazaz carrying on business under the trade name Messrs Lakhi & Co (for) Messrs. Lakhi & Co., 161 Chittaranjan Avenue, Calcutta, Calcutta (1) (a). 43B (MK) (Central), 4-10-58 (b); (D) Hardware (c); 13-1-65 (h).
- 46. Shri Bhagwati Prasad Modi (Proprietor) carrying on business under the trade name Messrs. Bhagwati Prasad Modi, Mashaldah Bazar, P.O. Koreali, Malda (a); 185A (ML) (Central), 26-8-60 (b); (A) Mouri, groundnut oil (c); 8-1-65 (h).
- 47. Shri Panchanan Kundu and others carrying on business under the trade name Sarat Chandra Kundu Panchanan Kundu, Kuikota, P.O. and Dist. Midnapore (a), 5A(MN) (Central), 2-7-57 (b); (A) Groundnut oil (c); 30-12-64 (h).
- 48 (S) Shri Keshardeo Lodha carrying on business under the trade name Bharat Silicate of Soda Manufacturing Co, PO Salboni, Midnapore (for) Shri Biswanath Lodha and Shri Keshardeo Lodha carrying

- on business under the trade name Bharat Silicate of Soda Manufacturing Co., P.O. Salboni, Midnapore (a); 171A (MN) (Central), 24-7-59 (b); 30-12-64 (h).
- 49. Shri Banshidhar Joshi and Ravidutta Sharma carrying on business under the trade name Banshidhar Ravidutta, Ballavpur, P.O. and Dist Midnapore (a); 59A (MN) (Central), 13-9-57 (b); (A) Coir rope (c); 5-1-65 (h).
- 50. Messrs. Bimal Kumar Agarwalla and Genia Devi Agarwalla carrying on business under the trade name Nirmal Trading Corporation, 178 Mahatma Gandhi Road, Calcutta (a); 1034A (MR) (Central), 30-9-64 (b); (A) Industrial minerals (c); 12-1-65 (h).
- 51. Messrs. Nathmal Kedia and Girdharilal Kedia carrying on business under the trade name Nathmal Girdharilal, (S) 55 Jamunalal Bazaz Street, Calcutta (for) 130 Jamunalal Bazaz Street, Calcutta (a); (S) 1041A (MR) (Central) (for) 185A (AT) (Central) (b); 131-1-65 (h).
- 52. (S) Messrs Anima Chatterjee and Sudhangshu Kumar Mukherjee carrying on business under the trade name Hardware & Marine Stores Agency (for) Anima Chatterjee (Proprietress) carrying on business under the trade name Messrs Hardware & Marine Stores Agency, 70 Netaji Subhas Road, Calcutta (a); 246A (MR) (Central), 28-6-57 (b); 14-1-65 (h).
- 53. Messrs Gajanand Tapuria, Sm. Indudevi Tapuria and Sreekanto Tapuria carrying on business under the trade name Baldeodas Gajanand, 113 Monohardas Street, Calcutta (a); 905A (MR) (Central), 4-8-61 (b); (D) Linseed, mustard seed, yarn, bullion, hessian, paperboard, stationery, jute products, machinery, machinery parts, tools, implements (c); (D) (3) Consumable stores (d); 9-1-65 (h).
- 54. Messrs. Nirmala Chandra carrying on business under the trade name Orient Minerals, 43 Russa Road South, First Lane, Calcutta-33 (a); 648A (PG) (Central), 9-8-62 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods below: Jutestick powder, potassium nitrate powder, slate powder, cork-powder, saw dust powder, hentonite powder, mica powder, soap stone powder (Ior) (2) Plant, machinery, spare parts. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Jute-stick powder (d): 5-1-65 (h).
- 55. Messrs. Pulin Behari Bancrjee and Kanak Kumar Banerjee carrying on business under the trade name Standard Industries Corporation, South Garia, 24-Parganas (a); 769A (PG) (Central), 5-2-64 (b); (A) Screw intended for use in the manufacture of drawing board, plane table, t. square, ferro-printing frame, stuff level, despatching tray, pencil tray, ammonia developing box and wooden drawer for drafting machine (d); 5-1-65 (h).
- 56. Shrimati Sudharani Banerjee carrying on business under the trade name Messrs. Esbee & Co., (S) P-2 Mitra Colony, Calcutta-34 (for) 309 Bowbazar Street, Calcutta (a); (S) 870A (PG) (Central) (for) 1180A (CL) (Central) (b); 6-1-65 (h).

- 57. (S) Shrimati Sukumarı Pau Shrimati lata Paul and Shrimati Aniria philippel business under the trade nane Kolari Works (for) Shri Ranabir (he Achir 1 Sukumari Paul, Shrimati Sukumarida, hi Anima Paul carrying on business under hi Manama Electro Works, 140 Spraine of Kshama Electro Works, 140 Spraine of Calcutta-28 (a); 740A (PG) (Centr. 4 high 6-1-65 (h).
- 58. Shri Shankarlail Sureka carron ander the trade name Messrs Shaal and Prasad, Bankura Road, Puruba, Nagara & (a); 225B (PR) (Central), 14 7-62 in the cumin seed the words "groundpart of, table carron cocoanut oil, soda, linseed oil" (c) 92/15
- 59. Messrs, Indmag (Private) to 1 bd Road, Calcutta (a); 1017A (RB) of entropy (b). (A) Stamping foils and metallised mag paper (c): 11-1-65 (h)
- 60. Shri Ram Chandra Natar i Sast ma business under the trade name k × Sa + a Canning Street, Calcutta (a) 1000A (RB (c 20-9-63 (b); (A) Motor vehicle patry is sastenated)
- 61 Messrs, United Trading Agency by p Ltd., 56 Radhabazar Street, Calcutt to may (Central), 10-12-59 (b), (A) Printing man 13-1-65 (h).
- 62. Messrs, Shib Nath De, Schudel Congrand Basudeb De carrying on business and the name Star Tea Company, (S) 8 1 & 54 1.2 Street, Calcutta (for) 81 & 8C 1.05 are Calcutta-3, (D) 24-Parginas-1 (c) 428 (Central), 7-6-59 (b); 13-1-65 (h)
- 63. Messrs. Maganlal A Shah and the A A Shah carrying on business under the task D. Jayantilal & Co., 33 Canning Street Chart 1149A (RB) (Central), 25-6-57 the (A Larchemicals, ammonia bi-carbonate pure hart 14-1-65 (h).
- 64. (S) Messrs. Kedarnath Mohat, top-i Mohata and Narayandas Mohata care me way under the trade name Surendra & Co ffee Kedarnath Mohata carrying on hashes and trade name Surendra & Co., 24 Brands Calcutta-6 (a); 76B (SH) (Central), 5 u.6d in (h).
- Agarwala, Hanuman Bux Beria and Live Beria carrying on business under the main Resharam Agarwala and Hanuman Bux Beria and Hanuman B
- 66. (S) Messrs. Ramkumar Bhaniramk Ramdew Bhaniramka carrying on business in the trade name Messrs. Shah Radio Stores, 4 is kumar Bhaniramka, Ramdutt Bhaniramka and dew Bhaniramka carrying on business under the name Ramkumar Ramdew, 62:1 Strand Calcutta (a); 57A (SH) (Central), 28-6-57 (b); (h).

S) Shri Kali Pada Dutt carrying on business the trade name Spider Knitting Industries (for) Industries, 35G Raja Naba Kissen (alcutta (a): 435A (SH) (Central), 13-11-57

Shri kali Charan Goenka carrying on business the trade name Messrs. Automatic Electric Co. 6 Dilatjunge Road, Calcutta (a), 1024A (b); (A) Flectric bell and after the words "eye let with ring" (d); 9-1-65

Shift S. K. Bagehi carrying on business under tak name Messrs. S. K. Bagehi & Co. (S) 65.1 Debendra Road, Calcutta (for) P-88 B. B. Schue, Calcutta (a). 121A (SH) (Central), pp. 12-1-65 (h).

Set Smill Kr. Roy Chowdbary carrying on ander the trade name. Suppliers Syndicate, Street, Calcutta (a): 1059A (SH) (Central), 138 (A) C p teak planks and logs and and sal logs (e), 14-1-65 (h).

Shi Krishna Kumar Khemka and Sm. Mano-Debi Khemka carrying on business under the or Messrs. Hind Scientific Glass Works (for) so and Kumar Kemka carrying on business under to make Messrs. Hind Scientific Glass Works, or Charan De Street, Calcutta (a): 956A (SL) rds 25-5-59 (b); (A) Plant and machinery and tupes (d), 26-12-64 (h)

Streadt Harbhajwan Kaut Sachar, Shripteo Prosad, Ambarth Chandramani Tewari and Prosad (Partners) carrying on business under the name Messrs. Lakshmi Timber Trading Costotaranjan Avenue, Calcutta, (S) 161B Rash Avenue, Calcutta (for) 25A Swallow Lanc, (a) 132B (SL) (Central), 28-4-64 (b), 264 (n)

Shir Bhabani Prosad Mukherjee (Proprietor) the on business under the trade name Ruby trial Corpn., 2A Chittaranjan Avenue, Calcutta 1544A (SL) (Central), 5-2-64 (b); (A) Sand, to (c), 28 12-64 (h).

Shi: Ramlal Shah carrying on business under ade name Messrs. Shah Radio Stores 4/1 Madan Calcutta: (A) 3B Madan Street, Calcutta St 150B (SL) (Central) (for) 1422A (SL) tal) (b), 28-12-64 (h).

Messrs, Calcutta Storage Battery Co. (Private) 1S) 42 Ganesh Chandra Avenue, Calcutta (for) Lower Circular Road, Calcutta (a); 276A (SL) rah, 11-7-57 (b); 6-1-65 (h).

Messrs International Composition (India) to Ltd., 101 Park Street, Calcutta (a): 667A (Tl.) rali, 28-6-57 (b); (A) Fire bricks and tiles, fire nt (c): 9-1-65 (h).

(S) Shri Kanailal Bose and Shri Tarachand (Partners) carrying on business under the trade Kayal Commercial Co. (for) Shri Tarachand (Proprietor) carrying on business under the name Messrs. Kayal Commercial Co., 3 Madge

Lane, Calcutta (a) 3284 (TL) (Central), 6-8-57 (b); 11-1-65 (n)

I volunatory notes- Regarding the amendment made, the following code letters indicate the manner in which the particulars of registration have been amended—

(A) means "Add", (D) means "Delete"; (S) means "Substitute"

S K BOSF, Commissioner

No 160 T=21st January 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (8ales Tax) Act. 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration extituciates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration entitle at s
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (c) Goods for use in mining.
- Goods for use in the generation or distribution of electricity or any other form of power,
- (g) Goods for use in the packing of goods for sale resale
- (h) Date of cancellation
- 1 Sarbasic Bissessarial Kajaria, Bhagwati Prasad Kajaria Mangaturam Kajaria and Ratanlal Kajaria carrying on business under the trade name Calcutta Tradeis Co. 28 Amratola Street, Calcutta, 14.2 Old China Bazar Street, Calcutta (a); 32B (AT) (Central), 26.7-57 (b), Grains, foodstuff, milk products obseeds and jaggery (c), 13-1-65.
- 2 Messis, Tripura Tea Co. Ltd., 86K Monoharpul.iii Road Calcutta (a) 335A (BH) (Central), 14.3-58 (b) 61-65 (h).
- 3 Messrs, Benoy Bhusan Roy, Noongola Road, Bankura (a) 102A (BK) (Central), 2-1-58 (b); Coal (c) 7-1-65 (h)
- 4 Messrs And Chand Jain, Deep Chand Jain and Radha Mohan Prosad (Partners) carrying on business under the trade name Anil Chand Rajendra Prosad & Co., 132 Cotton Street, Calcutta, (a), 404A (JK) (Central), 15-7-57 (b); Oilseeds grams, pulses, jute twine, gunny bags (c), 4-1-65 (h).
- 5. Mesers. Rekha Mukherjee, Bithika Mukherjee, Sankarnath Samanta and Somnath Samanta carrying on business under the trade name S. N. Mukherjee & Bros., 113 Monohardas Chawk, Calcutta (a) 432A (MR) (Central), 13-7-57 (b); Hessian, canvas, tarpaulin ropes, paints, hardwares (c); 8-1-65 (h).

6. Srimati Krishna Mehara carrying on business under the trade name Meharsons Mercantile Building, 9 Lallbazar Street, Calcutta (a); 427A (RB) (Central). 16-7-57 (b); Drugs, patent and proprietory medicines, surgical dressings (c); 12-1-65 (h).

A CONTRACTOR OF THE PARTY OF TH

- 7. Shri B. D. Deboo, Shri D. S. Mehta and Mrs. D. S. Mehta earrying on business under the trade name Unique Bottle Stores, 11 Ezra Street, Calcutta 1 (a), 834A (RB) (Central), 23-5-60 (b); Corks (c); 14-1-65 (h).
- 8. Shri Gouranga Chandra Saha carrying on business under the trade name Eastern Minerals & Stove Supply Agency, 65/1 Maharshi Debendra Road, Calcutta (a): 208A (SH) (Central), 22-7-57 (b): Minerals, allied products, chemicals (c): 9-1-65 (h).
- 9. Messrs. Radharaman Stores, G-40 New Market. Calcutta (a): 406A (TL) (Central), 9-11-57 (b); Hosiery, readymade wares (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Readymade garments (d): 9-1-65 (h).

#### S. K. BOSE, Commissioner.

No. 1811C.T. — 2nd February 1965. - Shri Ramendra Nath Ganguly, Commercial Tax Officer, Grade II, of 24-Praganas charge, was allowed earned leave for twelve days from 20th July 1964 to 31st July 1964 under rule 169(a)(i) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

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THURSDAY, FEBRUARY 25, 1965

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#### PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

#### **GOVERNMENT OF WEST BENGAL**

## ECTORATE OF COMMERCIAL TAXES WEST BENGAL

**Valrutta** 

#### NOTIFICATIONS

PINCIT. 28th January 1965.—In pursuance of provisions of section 9 of the Bengal Finance 5 lav) Act, 1941 (Bengal Act, VI of 1941), the sing names and addresses of newly registered is together with a description of the goods and by their registration certificates are public, general information:—

- of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.

Shri Umesh Chandra Chakraborty and Jonab ldris, partners carrying on business under the name Friends Union Syndicate. 19 Armenian & Calcutta (a); AT/4018A, 18-1-65 (b); Biri & (d).

Sarbasree Mihir Ranjan Ghosh and Chinta Saha, partners carrying on business under the name Haragouri Stores and Suppliers, 76 Jamu-Bazaz Street, Calcutta (a); AT/4019A, 21-1-65 Web-Belts. Rifle slings, Bayonet Frogs, Braces-Bai, Web-Anklets and Web-tape (d).

Shri Pran Gopal Das, proprietor carrying on hess under the trade name Das & Co., 38 Pandit hottam Ray Street, Calcutta (a); AT/4020A. (b); Buttons, Tape, Buckles, Hooks and

- 4. Messrs. B. V. Peake, V. G. Grieff, carrying on business under the trade name Messrs. B. P. Engineers, 11 Middleton Row. Calcutta-16 (a); BH/3740A. 9-1-65 (b); Asbestos sheet, copper sulphate, licence holder, sulphuric acid, gas, mosquito nets, bed sheets, map and handle, cotton waste, turpentine spirit, rivets, cartridge pouches and leather pouches, washers, galvanised and ungalvanised steel wire rope, solvent oil, gas cylinders and cylinders valve, bolts and nuts, motor spare parts and accessories, motor fan parts bowls, bearings, burnaole, (cement paste and rubber paste), flax T-wine, crockery materials and cutlery materials, plastic domestic appliances, locks and keys, mattreses and mattreses cover, utensils, paints, dyes, door mat and jute matting, clamps, hurricane lamp, tools, black board and lasel, boots and shoes, iron and steel, channels and cutends, electrical cables, screws, curtain materials (d).
- 5. Shri Sudhir Kumar Ghosh, carrying on business under the trade name Messrs. Amalgamated Export Corporation, 67 Rash Behari Avenue, Calcutta (a); BH/3741A, 11-1-65 (b); Tea (d).
- 6. Messrs. Bibhuti Bhusan Dey, Narendra Nath Dey, Meena Dey, Amulya Ranjan De, carrying on business under the trade name Messrs. B. B. Dey and Brothers, 65 Ashutosh Mukherjee Road, Calcutta (a): BH/3742A, 14-1-65 (b); Readymade graments, yardage cloth, namely, shirting, coating, long cloth, silk cloth (d).
- 7. Messrs. Kangsabati Co-operative Stores Ltd.. Kenduadihi, Bankura (a); BK/619A, 8-1-65 (b); Talcum powder, cosmetic and perfumery goods, crockeries, glasswares, spices, dry chilly, tea, coffee. lozenge, coconut oil. groundnut oil. ghec. Khata, pencil, paper, fountain pen (d).
- 8. Shri J. P. Poddar (Pro.), carrying on business under the trade name Messrs. J. P. Poddar Farakks

Khejuria Ghat Ferry Service, Farakka Barrage Post, Dist. Murshidabad (a); BR790A, 15-1-65 (b); Raw materials, consumable stores, i.e., Coal. Provided that all goods for which exemption form payment of sales tax is claimed are intended for use in the actual process of manufacture, in West Bengal, of the goods named below: Sweetmeats and salted cooked food (c); Cake, biscuits, bread, biri, cigarettes and matches (d).

- 9. Messrs. Sushil Kumar Biswas, Shrimati Labanya Mayee Biswas, Ajit Kumar Biswas and Abhoy Kumar Biswas, carrying on business under the trade name B Ajit and Brothers, 6 Dr. Surendra Nath Bhattacherjee Road, Berhampore, Mursidabad, Mursidabad (1) (a); BR 50B, 15-1-65 (b); Groundnut oil, ghee, co-coanut oil, poppy seed, insence, catechu, lozence, soda, groundnut, zarda, coir-string, sutli, glass-wares, snow, cream, scent, hair cream, hair oil, powder, tooth paste, pencil, shoe polish, cups, plates, locks, key, vermilion, butter, chillies, pin, lac-dye, chuni, cummin seed, calery fruit. cardamon, fenugreek seeds, fennel seeds and carway seeds (d).
- 10. Messrs. Kanai Lal Singha, Bhagabati Lal Singha and Jaganath Singha, carrying on business under the trade name Singha Brothers, Aurangabad, Mursidabad (a); BR 791A, 18-1-65 (b); Coir-string, jute string, chillies, cocoanut oil, castor oil, tea, matches, poppy seed, cummin seed, fennel seed, coriander seed, ajwan, carway seed, fenugreek seed, soda and catechu (d).
- 11. Messrs. Tripura Prosad Bagchi and Sakti Prosad Bagchi, carrying on business under the trade name Tripura Prosad Bagchi and Sakti Prosad Bagchi, 32 Katmapara Lane, Khagra, Mursidabad (a); BR/792A, 19-1-65 (b); Raw materials, consumable stores, i.e., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture, in West Bengal, of the goods named below: Bricks, tiles, soorkey and brick chips (c).
- 12. Shri Chiranjilall Kalani, proprietor carrying on business under the trade name Messrs. Chiranjilall Giridharilall, Marwaripatty, P.O. Alipurduar, Dist. Jalpaiguri (a); CB/1015A, 16-1-65 (b); Rice, paddy, mustard seed, gur, flour, vegetable products, atta, mustard oil, gallamal, oil cake, kalai, groundnut oil (d).
- 13. Shri Paresh Chandra Bardhan, proprietor carrying on business under the trade name Messrs. Paresh Chandra Bardhan, Palashbari Road, Cooch Behar (a); CB/1016A, 19-1-65 (b); Coal (d).
- 14. Sarbashri E. M. H. Hassan, Mohamed Altaf and Shaikh Mohamed Sadiq, carrying on business under the trade name United Shoe Material Co., 12 Lower Chitpur Road, Calcutta (a); CL/3811A. 8-1-65 (b); Footwear (c).
- 15. Shri Huang Tien Shang, carrying on business under the trade name Ah Son & Co., 31/8 Lower Chitpur Road, Calcutta (a); CL/3812A, 8-1-65 (b); Raw materials, that is to say, leather, leather sole and shoe materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Shoe (Leather) (c).
- Messrs. Manubhai N. Jani, Murarilal Sharma, Suresh Chandra Sharma, Surajmal Ranasaria and

- Murari Lal Ranasaria, carrynig on business and trade name Indian Industrial Suppliers, 51 Subhas Road, Calcutta (a); CR/3529A, 5-14 M.S. shafting stainless steel, high speed shoon, steel, high carbon, high chronium, high chats, carbon steel, rod, bars, squares, by fittings, rubber ring, rubber spare type wheed the bush, rubber plates, rubber sheets, belling, asbestos goods, tools, wire, pressure gauge metal, white metal, sluice valve (d).
- 17. Shri Bata Krishna Biswal, proprietor to business under the trade name B. K. Supply Cate, 85/83 Netaji Subhas Road, Calcutta (a), 3530A, 14-1-65 (b); Chain, rope, shackies, and winches, thimbles (d).
- 18. Messrs. Thakorlal Hiralal Exports (Pr. Ltd., carrying on business under the trade Thakorlal Hiralal Exports (Private) Ltd., 9 Dain Square, Calcutta (a): EL/3689A, 15-1-65 (b); mond (d).
- 19. Messrs. Siliguri Flour Mills (Private) carrying on business under the trade name \$\foldsymbol{S}\$ Flour Mills (Private) Ltd., 3 Fancy Lane, \$\foldsymbol{Calc}\$ Evil Flour Mills (Private) Ltd., 3 Fancy Lane, \$\foldsymbol{Calc}\$ Evil Flour Mills (Private) Ltd., 3 Fancy Lane, \$\foldsymbol{Calc}\$ Road, Dabgram, Jalpaiguri (a); \$\foldsymbol{E}\$ L'1 18-1-65 (b); (1) Raw materials, (2) Plant, mack spare parts and accessories (3) Consumable star provided that all goods for which exemption payment of sales tax is claimed are intended for in the actual process of manufacture of the \$\foldsymbol{g}\$ named below: Atta, sugi, flour, wheat bran (c).
- 19A. Blundell Eomite Paints Ltd. carrying business under the trade name Blundell Eomite P Ltd., 1, 2 & 3 Old Court House Street. Cak Great Eastern Hotel, Room No. 359 (a), EL 36 20-1-65 (b); Paints, varnishes, thinners (d)
- 20. Messrs. Arun Kr. Khemka, Sudha khe carrying on business under the trade name Hin than Industries, J-15, Howrah Industrial Estate. B kuri, Howrah (a); HW/2898A, 15-1-65 (b): (b): Industrials, (2) Plant, machinery, spare parts accessories, (3) Consumable stores, e.g., Cutting Mobil oil, Velocite oil, Machine oil Greaser Cotton waste: Provided that all goods for which emption from payment of sales tax is claimed intended for use in the actual process of main ture of the goods named below for sale: (i) was components, Machine parts, Centreless ground in ings, Furnace and other Burners (c); MS Son Machine parts (d).
- 21. Shri Kalipada Kolley, carrying on bush under the trade name Messrs. Dev Industris, Benaras Road, Howrah (a); HW/2899A, 15-1651 (1) Raw materials, (2) Plant, machiners, spar pand, accessories, (3) Consumable stores, eg. Candad coal: Provided that all goods for which east tion from payment of sales tax is claimed are untenfor use in the actual process of manufacture digoods named below for sale: (i) Furnace, Pipe, In and Boiler and Structural job (c).
- 22. Shri Kanailal Banerjee, carrying on bussunder the trade name Messrs. Ananta Chemical (Makardah Dist. Howrah (a); HW/2900A. 16-161 (1) Raw materials, (2) Plant, machinery, spart and accessories, (3) Consumable stores, experimental provided that all goods for which exempt. In payment of sales tax is claimed are intended for in the actual process of manufacture of the payment of the sales (i) Syrup used as drinks (4) named below for sale: (i) Syrup used as drinks (4)

parts. Chinibas Hazra, Mishrilal Hazra and bara. carrying on business under the trade ara Brothers, Vill. and P.O. Hantal, Howrah 1 2901A, 18-1-65 (b); (1) Raw materials, (2) pachinery, spare parts and accessories, (3) abic stores, e.g., coal, mobil oil and borax. I that all goods for which exemption from tot sales tax is claimed are intended for use crual process of manufacture of the goods plow for sale: (i) Brass furniture locks (c).

dessrs. Chittaranjan Roy, Niranjan Ray, n and Tara Laxmi H. Desai, carrying on under the trade name R. D. Engineering, Road, Howrah (a); HW/2902A, 19-1-65 (b); materials, (2) Plant, machinery, spare parts resortes: Provided that all goods for which on from payment of sales tax is claimed are d for use in the actual process of manufacture goods named below for sale: (i) W.I. and C.I. Block couplings and Mill machinery parts (c).

ihri Ram Sagar Singh, carrying on business inc trade name Messrs. Singh & Co., 128 Beli-Road, Howrah (a); HW/2903A, 20-1-65 (b); a materials, (2) Plant, machinery, spare, parts xessories: Provided that all goods for which ton for payment of sales tax is claimed are of for us in the actual process of manufacthe goods named below for sale: (i) Surface ingle plate and V. Block (c).

Messrs. Patel Nariji Mulji and Patel Shyamiji arrying on business under the trade name imber Company, 7/8 Foreshore Road, Shaliwrah (a); HW/2904A, 20-1-65 (b); (1) Raw s. (2) Plant, machinery, spare parts and accession Consumable stores. e.g., Crude oil and Provided that all goods for which exemppayment of sales tax is claimed are intended in the actual proces of manufacture of the amed below for sale: (i) Planks (c).

ihri Jagdish Chandra Nagpal, carrying on under the trade name Messrs. Goodwill Co., 10 Canning Street, Calcutta (a); LR/ i-1-65 (b); Ball bearing, socket (d).

Mrs. Padmi Kundanmal Samtani, Mrs. Shanti ndas Mahtaney, Mrs. Devi Motiram Samtani, Savitri Vishindas Mahtaney, Mrs. Drupadi Jeth-Santani and Mrs. Sarla Rayaldas Santani, ag on business under the trade name Messrs. Patel & Co., 25 Swallow Lane, Calcutta (a); 414, 7-1-65 (b).

Sarbashri Banarsidas and Loknath Gupta carrying on business the trade name Gupta Electrodes Distributors, Row, Calcutta (a); LR/3642A, 9-1-65 (b); des, Hand Screen, Helmet, Welding cable, Tonnector, Hand Shield, Welding glasses, Chipping Hammer, Welding cutting Sets. Ors. Welding Rod, Welding Flux, Goggles, pe, Lighter, Keys, Appron safety Belt, Gloves, Rf. Étearic Acid, M.S. Steel, M.S. Flat, Angles, Md (d)

Shri S. Applaswami, carrying on business the trade name Venkateswara Vilas Coffee 4.4A Clive Ghat Street, Calcutta (2); LR/3643A, 5 (b); Raw materials, Consumable stores, e.g., Provided that all goods for which exemption payments of Sales Tax is claimed are intended

for use in the actual process of manufacture in West Bengal for slae of the goods named below: (i) Tea, (ii) Coffee, (iii) Cooked Food (c).

- 31. Shri Ram Chandra Prasad, carrying on business under the trade name Messrs. Ram Chandra Prasad Jaiswal, 172A Vivekananda Road, Calcutta (a); MK/3851A, 15-1-65 (b); M.S. Rounds, M.S. Flats, Channels, M.S. Tee, M.S. Angles, M.S. Joist, M.S. Screw, Scrap Iron (d).
- 32. Shrimati Gomati Debi, carrying on business under the trade name Messrs. G. D. Electricals, 7 Jagadish Nath Ray Lane, Calcutta (a); MK/3853A, 20-1-65 (b); (1) Raw materials—Bakelite and Alkathine powder, Brass Nuts and Screws, Moulding press and Ball press: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bakelite caps. Alkathene washers and plugs. Bakelite carriers for Electrical Gloves, for sale (c).
- 33. Shri Bhola Nath Saha, Prop. carrying on business under the trade name Messrs. Bhola Nath Saha, Kaliachak, Malda (a); ML/781A, 15-1-65 (b).
- 34. Shri Narendra Nath Chakraborty, Prop. carrying on business under the trade name Messrs. Narendra Nath Chakraborty, Rajmahal Road, Malda (a); ML/782A, 15-1-65 (b); Timber (d).
- 35. Shri Ram Nath Prasad, Prop. carrying on business under the trade name Messrs. Ram Nath Prasad, Sonapurhat, West Dinajpur, Madhobhita, Darjeeling (a); ML/40B, 20-1-65 (b).
- 36. Shri Babulal Parekh, carrying on business under the trade name Lalit Kumar Parekh and Bros., Inda (south), P.O. Kharagpur, Dist. Midnapore (a); MW/1781A, 9-1-65 (b); (1) Raw materials. Consumable stores, papers, and board box: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Agarbati (Dhupbati) (c).
- 37. Shri Gouri Sankar Sadany, carrying on business under the trade name C. L. Sadany & Son, I Railway Market, P. O. Kharagpur, Dist. Midnapore (a); MW/1782A, 9-1-65 (b); Cycle and cycle parts (d).
- 38. Messrs. Hindusthan Commercial Industries (P) Ltd., 16 Jamunalal Bazaz Street, Calcutta (a); MR/2773A, 15-1-65 (b); Small tools and small machines parts (d).
- 39. Messrs. Tejpal Jalan, Kishorilal Jalan, Rajkumar Jalan, Santosh Kumar Jalan and Kamala Prosad Jalan, carrying on business under the trade name Hindusthan Distributors, 178 Mahatma Gandhi Road, Calcutta (a); MR/2774A, 20-1-65 (b); Foot wear (d).
- 40. Shri Nepal Chandra Paul, carrying on business under the trade name Calcutta Light Syndicate, 49 Rammohan Mullick Lane, Calcutta (a); MR/and their spare parts, battery; kerosene stoves and 2775A, 21-1-65 (b); Electric bulbs, torches, lanterns cookers and their spare parts, petromax lights and their spare parts (d).
- 41. Shri Premji Thacker, carrying on business under the trade name Julian Tobacco Stores, Budge

Budge Trunk Road, Vill. Dakghar, P.O. Jalkura, 24-Parganas (a); PG/3156A, 9-1-65 (b); Biri Tobacco and Biri leaves (d).

- 42. Shrimati Ratan Bai Shroff and Sarbasri Mulji Karsondas Shroff, N. K. Shroff, Kirit Shroff and Vijay Kumar Shroff, carrying on business under the trade name The Calcutta Jute Shipping Corporation, 34A Brabourne Road, Calcutta (a); RB/1516A, 15-1-65 (b); Gunny bags, hessian, canvas and twines (d).
- 43. Messrs. Champalal Sethia, Meghraj Sethia, Surpat Singh Sethia and Sitaram Taparia, carrying on business under the trade name Mineral Grinding Industries, 23/24 Radhabazar Street, Calcutta (a); RB/1517A, 16-1-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (I) Refined minerals (c); Fireclay, Hydrated lime and Fluorospar (d).
- 44. Md. Subhan, carrying on business under the trade name Subhania Hotel, 26/1 Pollock Street, Calcutta (a); RB/1518A, 19-1-65 (b); Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) cooked food, sweets, tea (c).
- 45. Messrs. Norman Steel Equipments Private Ltd. carrying on business under the trade name Norman Steel Equipments Private Ltd., 20/1B Lall-bazar Street, Calcutta (a); RB/1519A, 19-1-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (I) Gates, Grills and Steel furniture (c).
- 46. Shri Bhairudan Bahety, Shri Banshilal Jhawar, partners carrying on business under the trade name Messrs. Bengal Timber Agencies, 72 Monohardas Street, Calcutta (a); RJ/3135A, 20-1-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., timber, wire nails: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wooden packing cases, furniture, planks (c); Wooden packing cases (d).
- 47. Shri Biswanath Maskara, proprietor carrying on business under the trade name Messrs. Maskara and Co., 173 Mahatma Gandhi Road. Calcutta (a); RJ/3136A. 20-1-65 (b); Rice, jute caddies, gunny cuttings, steel tubes, staple pin, teak wood, batten, tinned brass link clip, conduct pipe and fittings (d).
- 48. Shri Tirth Raj Singh, carrying on business under the trade name Singh Tea Syndicate, 26B Banamali Sarker Street, Calcutta-5 (a); SH/3573A, 15-1-65 (b); Tea (d).
- 49. Messrs. Bhanu Kumar, Shakar Das and Bhoirai carrying on business under the trade name Kumar & Co., 4 Chitpur Bridge Approach Road, Calcutta-3 (a); SH/3574A, 20-1-65 (b); Stone chips (d).
- 50. Shri Deb Prosad Roy, proprietor, carrying on business under the trade name Raison & Co., Baidyapara, P.O. Baidyabati, Dist. Hooghly, 20 Strand Road,

- ground floor, Calcutta (a); SP/120B, 1514 (for which exemption from claimed are intended for use manufacture of the goods materials (c).
- 51. Shri Anil Kumar Sadhukhan, proprieto, ing on business under the trade name Anil Sadhukhan, Mosat, Dist. Hooghly (a). 971 16-1-65 (b); Coconut oil, groundnut oil, gher a
- 52. Shri Tarak Nath Dey, proprietor, carpa business under the trade name Tarak Nath Nichupati, Luxamigunj, Chandernagore, Hoods SP/1708A, 16-1-65 (b); Coconut oil, grounder rice (d).
- Paul, partners, carrying on business under the name Pandua Saw Mill, Pandua, Telipara, Hax (a); SP/1709A, 20-1-65 (b): Raw materials: Pro that all goods for which exemption from payme sales tax is claimed ara intended for use in actual process of manufacture of the goods at below: (i) Sized woods, (ii) Doors, (iii) Windows packing boxes (c).
- 54. Shri Samatul Naskar, proprietor, carrent business under the trade name Naskar Tile Fac Bondebill, P.O. Dankuni, Dist. Hooghis (2) 1710A, 20-1-65 (b); Consumable stores, e.g. c.g. wood: Provided that all goods for which every from payment of sales tax is claimed are note for use in the actual process of manufacture of goods named below: (i) Tiles, (ii) Ridges (c)

55. Shri Ram Chandra Mishra, proprietor a ing on business under the trade name Seram Auto Service, 78A G. T. Road, Serampore, I Hooghly (a); SP/1711A, 20-1-65 (b); Petrol, Da lubricating oil, grease (d).

- 56. Messrs. Narayan Patel and Kuramsh h partners, carrying on business under the trade at N. K. Patel & Co., 223 G. T. Road, Mahsah h Rishra, Dist. Hooghly (a); SP/1712A 21-16-14 Raw materials: Provided that all goods for the exemption from payment of sales tax is claimed intended for use in the actual process of mandature of the goods named below: Furniture, and windows, sized timber (c).
- 57. Shri Sachindranath Guha, proprietor came on business under the trade name Jagamata Equering Works, 9/4A Dr. Suresh Sirkar Road Cah (a); TL/2882A, 16-1-65 (b); (1) Raw materials. Plant, machinery spare parts and accessors have determined that all goods for which exemption from a ment of sales tax is claimed are intended for use the actual process of manufacture of the goods name below: C'amp. connector, brass caps, dve hald base fittings, Porcelin fitting complete (c)

58. Sarbashri Gulam Mohammed Taher, Meham Erfan and Sm. Mariam Taher, partners curvant to business under the trade name Gulabi Tea Sale Coporation, 45 Free School Street, Calcutta (a): Il 2883A, 19-1-65 (b); Tea (d).

59. Sarbashri S. K. Hari, M. L. Hari, parties carrying on business under the trade name Mai Electric Works P34 Dr. Sundari M. han Avent Calcutta (a); TL/2884A, 19-1-65 (b); Electrol Cables, Welding Cables, Earth Cables, screen with glass, Hand screen with glass, Chapter

eather and Rubber gloves, Chipping hammps Brushes, Welding Electrodes, Lubriid Transformer oil cable Lugs, Wedding

S. K. BOSE, Commissioner.

- C. T.—28th January 1965.—In pursuance issons of section 9 of the Bengal Finance—1 Act. 1941 (Bengal Act VI of 1941), the names and addresses of registered dealers gistrations under the Act were amended with om the date noted against each of them and to the particulars appearing in the different the manner indicated against such particupublished for general information:—
- a) Serial number, name, address, chief place of business and number of branches.
- b) Number and date of the registration certificate.
- c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.
- (c) Date of amendment.
- (5) Messrs. Narayan Chandra Banerjee and Behan Banerjee carrying on business under rade name Sree Durga Timber Works (for): Narayan Banerjee and Bhabadev Chatterjee g on business under the trade name Sree Timber Works. Station Road, Durgapur, Dist. an (a); AS/2103A, 11-7-60 (b); 8-1-65 (e).
- Messis. Srilal Kedia, Hariram Kedia and Julal Kedia carrying on business under the trade b Gajanand Sreelal & Co., Barakar, Burdwan AS 1671A, 9-2-46 (b); (A) Gur (d); 8-1-65 (e).
- (S) Shri Taraprasanna Chatterjee carrying on ess under the trade name Messrs. T. P. erjee (for) Shri Taraprasanna Chatterjee (Prof) carrying on business under the trade name s Tara Stores, Suri, Birbhum (a); AS/1123A, 
  f) (bi; (D) Hardwares, varnish, paints, barley, 
  f, corrugated iron sheets, vegetable products 
  l-1-65 (e).
- (S) Messrs. Sharwan Singh Mital and Sm. San-Bala carrying on business under the trade name ep Industrial Corporation (for) Messrs. Santosh Pradeep Kumar, Hem Monohar carrying on as under the trade name Pradeep Industrial ration, Kalipahari, Dist. Burdwan (a); 78A, 10-3-61 (b); 12-1-65 (e).
- Messrs. Sunderlal Patasaria, Mohanlal Patacarrying on business under the trade name Engineering Works. Raja P. N. Malia Road. Raniganj (a): AS/1874A, 18-1-58 (b); (A) sene oil, lubricating oil and mobil oil (d): 13-1-65
- (S) Messrs. Jagannath Dutta, Rabindranath Shibnath Dutta and Biswanath Dutta carrying usiness under the trade name Madangopal Dutta nath Dutta (for) Shri Hemgopal Dutta (Propriearrying on business under the trade name late and Gopal Dutta Jagannath Dutta, Bolpur, Dist. blum (a): AS/598A. 31-5-45 (b): 13-1-65 (e).

- 7. (S) Messrs. Jagannath Dutta, Rabindranath Dutta, Biswanath Dutta and Sibnath Dutta carrying on business under the trade name Hemgopal Dutta Madangopal Dutta (for) Messrs. Late Hamgopal Dutta Madangopal Dutta, Bolpur, Dist. Birbhum (a); AS/599A, 31-5-45 (b); 13-1-65 (e).
- 8. West Bengal Mining Co., Modern Satgram Colliery, P. O. Satgram, Ranigunge, Burdwan (a); AS/661A, 18-1-46 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Explosive: Provided that all goods for which exemption from payment of sales tax is claimed are intended for direct use in connection with the raising of the goods named below: Coal (for) Any goods to be required for use in connection with the raising of coal (c); (D) Clothes, cotton fabrics, woollen goods, readymade garments, umbrella, ghee, cocoanut oil, soap, tea, torches, lanterns (d); 13-1-65 (e).
- 9. (S) Mesers. Nanjec Lodharam Patel, Punja Keshra Patel, Vasta Lodharam Patel, Lalji Punja Patel and Kheta Raja Patel carrying on business under the trade name Maha Laxmi Saw Mill (for) Mesers. Nanjee Lodharam Patel, Punja Keshra carrying on business under the trade name Moha Laxmi Saw Mill, Begunia, Barakar, Dist. Burdwan (a); AS/2121A, 24-9-60 (b); 13-1-05 (c).
- 10. (S) Shri Lakhamsi Pursottam Rathor (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Chohan Tobacco Stores (for) Tobacco Stores (for) Shri Purusottam Rathore (Proprietor) carrying on business under the trade name Messrs. Chohan Tobacco Store, Barakar, Burdwan (a); AS/1583A, 6-1-63 (b): 13-1-65 (e).
- 11. Messrs. Pure Kustore Collieries Co. Ltd., Pure Bansra Colliery, P. O Raniganj, Burdwan (a); AS/2011A, 25-9-59 (b); (A) Explosive (c); 13-1-65 (e).
- 12. Gul Afshan, Shaista Naz, Rakshana Atig, Fakre Alam, Imran Adil, Msmt. Tazibunnesoa, Abdul Lauf carrying on business under the trade name H. M. Sidduque M. Shafique, 72 Canning Street, Calcutta (a), A'I/385A, 15-10-41 (b); (A) Hair dye (d); 16-1-65 (e).
- 13. Shri Sunil Baran Nath (Proprietor) carrying on business under the trade name Nath Company Dress House, (S) 43 Pandit Pursottam Roy Street, Calcutta (for) 43 Khengrapatty Street, Calcutta (a); AT/3643A, 22-1-60 (b); 16-1-65 (e).
- 14. (S) Sarbasri Dwarkadas Kajaria, Sheokumar Kajaria and Sushil Kumar Kajaria (minor), (Partners) carrying on business under the trade name Shewnarayan Khubchand (for) Sarbasri Dwarkadas Kajaria, Kishori Lal Kajaria and Makhanlal Kajaria (Partners) carrying on business under the trade name Shewnarayan Khubchand, 3 Amratola Street, Calcutta (a), AT/144A, 25-9-41 (b); 16-1-65 (c).
- 15. Messrs. Hajra Bee, Md. Naseem Batla, Md. Yusuf Batla, Md. Ismail Batla carrying on business under the trade name Md. Yakoob Md. Yaseen, 71 Canning Street, Calcutta, 71 Canning Street, Room No. B-24. B-138/39, Calcutta (a); AT/308B, 27-9-41 (b); (A) Brush (all types), tooth paste and powder, shaving equipments, coffee, insecticides (not under Act, 1954), Isabgul husk, ultramarine blue, locks, nat physical colors (d); 18-1-65 (e)

- 16. Shri Santlal Mantry carrying on business under the trade name Plasto International, 71 Canning Street, Calcutta (a); AT/3688A, 12-9-60 (b); (A) (1) Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Polythene bag (c); (A) Plastic sheet, polythene films, polythene bag, plastic tubing and sleeving, rigid, p. v. c. pipe and fittings, polythene pipe and fittings, electrical equipments of plastic and bakelite, domestic utility goods of plastic and bakelite (d); 20-1-65 (e).
- 17. (S) Messrs. Nariman Rustamji Dalal and Perin Rustamji Dalal carrying on business under the trade name Messrs. Nariman Rustamji carrying on trade name Messrs. Nariman Street, Calcutta (a); BH/3512A, 31-7-63 (b); 11-1-65 (e).
- 18. (S) Sm. Pushparani Dey carrying on business under the trade name Messrs. Gandheswari Bhander (for) Gandheswari Bhander, 74 Mahanirban Road, Calcutta (a); BH/919A, 19-6-45 (b); 11-1-65 (e).
- 19. Shri Gurudayal Singh carrying on business under the trade name G. S. & Brothers, (S) 209 Lower Circular Road, Room No. 168, Calcutta (for) 209 Lower Circular Road, Calcutta (a): BH/339B. 17-4-44 (b); 11-1-65 (e).
- 20. Messrs. Meteor Private Ltd., 21 Camac Street. Calcutta-16 (a); BH/3652A, 24-6-64 (b); (A) Magnesite, silicon. ferro-tungsten (d); 11-1-65 (e).
- 21. Shri Narasingha Paul carrying on business under the trade name Messrs. Paul's Chemical Works, 5/4 New Tangra Road, Calcutta-15 (a); BH/3644A, 4-5-64 (b); (A) Sulphur (d); 11-1-65 (e).
- 22. Shri Rajendra Kumar Mehara carrying on business under the trade name Messrs. Bharat Electrical Corporation, 3E Nandy Street, Calcutta-29 (a); BH/3507A, 4-7-63 (b); Insert as consumable stores Oxygen gas, paints and calcium carbide (c); 14-1-65 (e).
- 23. Messrs. Lalji Raja & Sons. Bankura (a): BK/48A, 12-10-41 (b); (A) "Lubricants" after the words "Peas" for consumable stores (c); 12-12-64 (e).
- 24. Messrs. Lakshmisagar Co-operative Basan Silpa Society Ltd., Lakshmisagar, Bankura, (A) Calcutta-1 (a); (S) BK/32B (for) BK/457A (b); 16-12-64 (e).
- 25. (S) Shri Ramchandra Singh, Shri Sadhu Saran Singh and Shri Narendra Kumar Singh carrying on business under the trade name Messrs. Ramchandra Singh & Co. (for) Shri Ramchandra Singh, Shri Sarwan Kumar Singh, Shri Sadhu Saran Singh, Shri Narendra Kumar Singh, Shri Ramprasad Singh and Shri Bijendra Prasad Singh carrying on business under the trade name Messrs. Ramchandra Singh & Co., Peardoba Rly. Station, Peardoba, Bankura (a); BK/473A, 21-4-61 (b); 17-12-64 (e).
- 26. (S) Phulchand Rawat, Rambilash Rawat, Hariprosad Rawat and Sugna Debi Rawat carrying on business under the trade name Messrs. Dawarkadas Phulchand (for) Phulchand Rawat and others carrying on business under the trade name Messrs. Dwarkadas Phulchand, Bankura (a); BK/44A, 25-9-41 (b); 8-1-65 (e).

- 27. Sarbasri Abdullabhai Mohammadi bywala and Badruddin Mulla Dawoodbla Carrying on business under the trade to CL/3780A, 11-11-64 (b); (A) Raw hok measuring instruments, hose pipes, cletned insulating tapes, paints, brushes, ropes, recows (d); 9-1-65 (e).
- 28. Messrs. New Beerbhoom Coal Co L. Clive Row, Calcutta (a): CR/2108A, 5-114) & Under the column consumable stores after the "explosives". chalk, mill board, coal tar, paing, leather buckets, footwear, safety hat, (c); 8-1-65 (e).
- 29. Messrs. Katras Jhraiah Coal Co Li Clive Row. Calcutta (a); CR/717A. 26-941 (the Under consumable stores after the word "crub, chalk, mill board, coal tar. gas sampling i buckets, footwear, safety hats, carbide (c), 8-14
- 30. Messrs. Seebpore Coal Co. Ltd., 8 Che Calcutta (a); CR/681A, 26-9-41 (b); (A) Under sumable stores after the word "explosive"; (mill board, coal tar, gas sampling, leather by footwear, safety hats, carbide (c); 8-1-65 (e)
- 31. Messrs. Kalapahari Coal Co Ltd. t Row, Calcutta (a); CR/720A, 26-9-41 (b), (A11 consumable stores after the word "explor Chalk, mill board, coal tar, gas sampling to buckets, footwear, safety hats, carbide (c), 5-14
- 32. Messrs. Bengal Coal Co. Ltd. 8 Che Calcutta (a); CR/718A. 26-9-41 (b). (A) { consumable stores after the word "explosive" (mill board, coal tar, gas sampling, l'ather ba footwear, safety hats, carbide (c); 8-1-65 (c)
- 33. (S) Messrs. Goenka Traders (Private) and Shri Beni Prasad Jhunjhunwala (Partner) cing on business under the trade name Biny & & Co., 135 Canning Street. Calcutta (for) & Goenka Traders (Private) Ltd. and Shri Bun & Jhunjhunwala (Partners) carrying on busines & the trade name Messrs. Bijoy Kumar & Ca Calcutta (a); (S) CR/3528A (for) LR 2535A 8-1-65 (e).
- 34. (S) Messrs. Ram Narayan Sadan, Anj das Sadani, Lakshmi Narayan Sadani carneg business under the trade name Messrs Lachmand Amar Chand (for) Lachmandass Amarchand, Jackson Lane, Calcutta, Calcutta (I) (a). (R) 13-10-41 (b); (A) (I) Raw materials. (2) Plant as nery and spare parts and accessories. (3) Consum stores: Bottoms. Provided that all goods for we exemption from payment of sales tax is claimed intended for use in the actual process of manufacture of the goods named below: (1) Readymade gams (c); 8-1-65 (e).
- business under the trade name Messrs. Hem & business under the trade name Messrs. Hem & CR/3465A. 19-5-64 (b): (A) Super enamel nechrome wire, gauge pressure. electric bulb. plate. calling bells push, regulators. electric holder, buttom holder, tube light, tap pin, c tumbler switch (d): 9-1-65 (e)

Surbasri C. R. Krishnan, Atmaram Agarwal, Hariharan, Mayalal Kedia (Partners) carrying siness under the trade name Messrs. Bengal schour Co.. 10 Armenian Street, Calcutta, (1) (a); CR/213B, 29-7-49 (b); (A) Tamaga powder (d); 9-1-65 (e).

Sarbasti Gora Chand Mullick and Manik Mullick carrying on business under the trade Gora Chand & Co., 54 Netaji Subhas Road, Ita (a), CR 494A, 26-9-41 (b); (D) Hardware, krews, drids, taps, plumber tools, block smith carpenters, tools, mason tools, weighting scale, g goods, bearings (d); 9-1-65 (e).

Shri Nityananda Bhaduri (Proprietor) carrying name N. Bhaduri & name N. Bhaduri & Road, Calcutta (a); )24, 10-6-43 (b); (D) Hardware goods and jute gotes. (A) Bolts, nuts, rivets, washers, screws, nails, pins, studs, link and roller chains, sproc-chain pulley, hoists, blocks, wire ropes, shackles, slings, thimbles, e. valves, cocks, soil pipes, c. s. files, hacksaws, taps, reamers, drills, cutters, endmills, wren-spanners, screw-drivers, chisels, carpenters' and eers handy tools, twines, sisal, manila and topes, cordages, coir strings, abrasive papers, grinding and emery wheels, blocks and caing hones, cotton, leather and hair beltings, radiceks, cutleries, tapes, gauges, measuring ments, glass and enamel wares, lanterns, asbesacts, hard boards, insulation boards, steam and ulac packings, paints, colour and varnish, a backets, bath tubs, steel structurals, cane th brooms, arabic gums, glues, adhesives, yellow h soda ash, resin, common salts, chalk whites, no powder, mineral oils, cotton napkins, dusters. rags, gunny and hessian bags, cloths, alkathene polythene containers, hand gloves, porcelain reices, elements, cable covers, joints, conduit pipes mangs, installation materials, boards, lamps, hes cables, insulated copper wires, overhead sories, spring and spring washers, wire cloths, is and tencing materials, aluminium, antimony, and anti-frictions, bronze, bells, brass, copper, a zinc tin, lead, phosphor-bronze, high speed a alloy sicels, non-ferrous metals, sheets, plates, h pipes, rounds, squares, angles, sections, foils, subey ingots, bars, seals, cotton, hemp and jute ts, hant section of machinery, spares (as per blue . drawings, sketches, diagrams or samples mpanie, graphite crucibles (d); 11-1-65 (e).

(S) Sarbasri Hanumandas Agarwalla and anarayan Agarwalla carrying on business under the name Hanumandass Agarwalla. P-12 New Tah Bridge Approach Road, Calcutta (for) Shri (P12 d. Agarwalla (Proprietor) carrying on the second test of the trade name Hanumandass Agars (P-12 New Howrah Bridge Approach Road, alt. (a). CR 3526A, 10-2-62 (b); 8-1-65 (e).

1. Messrs. A. K. Dutt & Co. (Cal.) Private Ltd., Canning Street, Calcutta (a); CR/1727A, 25-2-47 (A) Polythene bag (d); 11-1-65 (e).

15) Rai Sahib Chandanmull Indrakumar (ale) Ltd. (for) Rai Sahib Chandanmull Indra (ar Ltd. 3 Synagogue Street, Calcutta (a); 1869A. 28-7-50 (b); 12-1-65 (e).

- 42. Messrs. Eagle Paint & Pigment Industries (Private) Ltd., 135 Canning Street, Calcutta (a); CR/2428A, 27-7-54 (b); (S) (1) Raw materials, (2) Plant machinery spare parts and accessories, (3) Consumable stores, e.g., Chemicals, pigments, oils. Provided that all goods for which exemption from the payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Paints, varnishes, pigments, (ii) Oil paints, dry colours, (iii) Synthetic and non-synthetic enamels (for) (a) Chemicals, pigments, oils and (i) Any other raw materials, (ii) Plant machinery, spare parts, accessories and consumable stores, (iii) Building or plumbing materials or fixtures required for construction filling out or repair of any building; certified by the purchasing dealer to be required for use in any process in the manufacture of paints, varnishes, pigments, oil paints, dry colours, synthetic and non-synthetic enamels for sale (c): 74-1-65 (e).
- 43. Shri Purusotamdas Pasari carrying on business under the trade name Hindusthan Auto Distributors, 17 Govt. Place East, Calcutta (a); EL/3399A, 10-9-60 (b), (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Bus and truck bodies, fitted with seats and electrical fittings and applances and sanitary fittings, bus and truck bodies (c); (A) Tippers and tractors (d); 16-1-65 (e).
- 44. (S) Messrs. Ambika Prasad, Rishab Das, Arvind Kumar, Sm. Srikanta Devi and Priya Darshan Gupta carrying on business under the trade name Tassar Textiles Company (for) Messrs. Ambika Prasad, Rishab Das, Arvind Kumar, Sm. Srikanta Devi carrying on business under the trade name Tassar Textiles Company. Great Eastern Hotel Lounge. Old Court House Street, Calcutta-1 (a); EL 3492A, 29-11-61 (b); 20-1-65 (c).
- 45. (S) Telegraph (C ass III) Employees' Co-operative Catering and Consumers Society Ltd. (for) Telegraph Hindu Employees' Co-operative Catering and Consumers Society Ltd., 8 Wellesley Place, Calcutta (a), EL/3230A, 4-11-51 (b); 20-1-65 (e).
- 46. (S) Messrs Probhat Ranjan Kundu, Anil Ch. Chatterjee and Jiban Kr. Kundu carrying on business under the trade name. The Salkia Industrial Works (for) The Salkia Industrial Works, 195/1 G. T. Road North, P. O. Ghusury, Howrah (a); HW/106A. 25.9-41 (b), (D) M. s. black sheets (20 BWg to 1/4" thicks, m. s round bar 1/4" to 2", w. 1. pipe, m. s. flats of sizes, cast iron moulding and (1) Any other raw materials. (2) Plant, machinery, spare parts accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of iron foundry, (A) (1) Raw materials. (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, e.g.. Hard coke and steam coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Springs, boat nails, washers, buckets and machinery parts (c); 16-1-65 (e).
- 47 Malati Mitra carrying on business under the trade name Messrs. Aspi Malaty & Co., 211 Pancha-

- nantala Road, Howrah, Howrah (1) (a); HW/201B, 13-2-64 (b); (A) B. c. lamp (d); 18-1-65 (e).
- 48. (S) Shri Suhana Kumar Chatterjee carrying on business under the trade name Messrs. S. K. Chatterjee & Sons (for) Messrs. S. K. Chatterjee & Sons, 25 Ganesh Chatterjee Lane, Shibpore, Howrah; Midnapore (2), Howrah (2) (a); HW/124B, 28-11-55 (b); 19-1-65 (e).
- 49. (S) Messrs. Manjee V. Patel and Kesra V. Patel carrying on business under the trade name K. M. Patel & Company (for) Messrs. Bhimje Lalji Patel, Harji Khetri Patel, Kesra Visram Patel and Monji Visram Patel carrying on business under the trade name K. M. Patel & Co., 156 J. N. Mukherjee Road, Howrah (a); HW/1408A, 6-12-51 (b); 20-1-65 (e).
- 50. (S) Messrs. Tarachand Saraf, Shyam Sundar Saraf, Girdharilal Saraf, Ashok Kumar Saraf, Kailash Chandra Sikari and Sm. Puspa Debi Saraf carrying on business under the trade name Asoka Mercantile Corporation (for) Messrs. Tarachand Saraf, Shyam Sundar Saraf, Mantulal Agarwala, Mohanlal Ganeriwala, Sm. Puspa Debi Saraf and Trishila Debi carrying on business under the trade name Asoka Mercantile Corporation, 10/1 Ganapat Rai Khemka Lane, Liluah, Howrah (a); HW/2479A, 25-2-58 (b); 19-1-65 (e).
- 51. Messrs. Murari Mohan Nandy, Panchkari Nandy, Biswanath Nandy, Nimai Ch. Nandy and Shiva Dass Kundu carrying on business under the trade name The Wellington Hardware Stores, 24 Bhagwan Chatterjee Lane, Howrah, Howrah (1), (A) Howrah (1) (a); HW/213B, 18-9-57 (b); 20-1-65 (e).
- 52. Messrs. Ram Kissen Goel (Proprietor) carrying on business under the trade name Messrs. Aarson Lozenges Factory. P. O. Siliguri, Dist. Darjeeling (a); JP/2073A, 4-12-61 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Dalmut (c); 9-1-65 (e).
- 53. Messrs. Banalata Bose, Sachindra Nath Bose, Subhas Chandra Bose (Partners) carrying on business under the trade name Messrs. Tarit Illumination Stores, P. O. & Dist. Jalpaiguri (a); JP/503A, 17-4-48 (b); (D) Hardware, (A) Screw and nuts (d); 15-1-65 (e).
- 54. Shri Tulsiram Agarwalla (Karta) carrying on business under the trade name Messrs. Ramchandra Tulsiram, P. O. Siliguri, Dist. Darjeeling (a); JP/1905A, 15-6-59 (b); (D) Hardware (d); 18-1-65 (e).
- 55. Messrs. Mac-Wood (India) Private Ltd., 5 Clive Row, Calcutta (a); LR/3510A, 6-11-63 (b); (A) Rubber hoses, rubber sheets (d); 2-1-65 (e).
- 56. Messrs. Fulchand Kanahiyalal & Co. (Private) Ltd., 12 India Exchange Place, Calcutta (a); LR/3397A, 5-12-62 (b); (A) Stainless steel rod (d); 5-1-65 (e).
- 57. Shri Baleshwardas Loiwal carrying on business under the trade name Messrs. Baleswardas Loiwal, 8 Netaji Subhas Road, Calcutta (a); LR/3406A, 21-12-62 (b); (A) Tin ingot (d); 5-1-65 (e).

- St. Messrs. Larmi Starch Factory Lu Camming Street, Calcutta (a); LR/3493A, 1344 (A) Tamarind seed powder (d); 5-1-65 (e)
- 59. (8) Messrs. Air Conditioning Corporate (for) Messrs. Air Conditioning Corporate House. Calcute (1988) Ltd., E/2 Gillander House, Calcutta (d). D. Ltd., E/2 Gillander riouse, Calcutta (d), Lillander riouse, Ca in the actual process of manufacture of the named below: (i) Refrigerating and arr on ing, plants, machinery, spate parts and accurate water cooler, cooling tower, industrial bloom, and ventilators, fan guards, ammunition boat cess control instruments and accessores, (D. (1) materials, (2) Plant, machinery. Spare para accessories, consumable stores. Provided that goods for which exemption from payment of tax is claimed are intended for use in the process of manufacture of the goods named (i) Complete air conditioning apparatus with a ponent parts (c); (A) Refrigeration, air condition ventilation plant and machinery allied spare equipments, accessories, small tools together motors, pumps, electrical machinery and common to the common motors. thereof, refrigerant gas, drum, cylinder, (D) Elec machinery of every type, apparatus of even refrigerating, air conditioning plants, auxilians fixtures, mill stores, buildering and plumbing i rials, scientific instruments, petroleum products containers, paints, varnishes, accessories and tainers, refrigeration chemicals, required for id rator, air conditioning plank and cloth (d), 5-1-6
- 60. (S) Sarbasri Sriniwas Patodia, Mak Bhiwaniwala, Sawalram Patodia, Nandkishor waniwala, Jaganath Bhiwaniwala and Ratanlal dia carrying on business under the trade name M Jamnadas Sriniwas Co. (for) Sarbasri Bridda Bhiwaniwala, Sriniwas Patodia, Madanlal Bon wala carrying on business under the trade a Messrs. Jamnadas Sriniwas & Co., 21 Canning & Calcutta (a); LR/702A, 23-9-41 (b): 5-1-65 (c)
- 61. Shri Nirode Kumar Sen carrying on bas under the trade name Sen & Co., 25 Swallow La Calcutta (a); LR/3447A, 21-5-63 (b), (A) An defective light rails, defective galvanized plan defective tees, defective rounds (d), 8-1-65 (c)
- 62. Shri Sagarmull Bajaj carrying on bus under the trade name Ram Sundar Premsunda Lyons Range, Calcutta (a); LR/3520B. 11-12-63 (c) Screw. nuts. bolts, drill (d); 9-1-65 (c)
- 63. Sarbasri Tarakdas Bannerjee, Shambhudas Banerjee, Haridas Banerjee, Shambhudas Banerjee, Haridas Banerjee carrying on business under trade name Messrs. Tailors & Equipment Supplier Supplier Calcutta (a). LR 37 19-12-58 (b); (A) Torch light, hurricane lamp. Calcutta (d). LR 38 basket, flit and flint pump. brushes, sewing the sun goggles, wire nails, gunny, gum boots (d), 34 (e).
- 64. Sarbasri Prabhendra Kumar Dass Ja Chandra Das, Jaharlall Das and Pannalal Das est ing on business under the trade name Satcown D & Co., 196 Old Chinabazar Street. Calcutta (

k, 28-9-41 (b); (A) Trin magic eye (d): 9-1-65

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Shn Amarnath Kumar carrying on business in trade name Craftswell Agency, 10 Canning Calcutta (a); LR/3258A, 22-7-61 (b); (A) and drill machinery (d); 9-1-65 (e).

Messis Chittaranjan Mazumdar, Pratul Chanrearrying on business under the trade name Overseas Trading Corporation, 20 Strand Calcutta (a); LR/2871A, 7-4-58 (b); (A) Scythe jl. 9-1-65 (c).

The Leesh River Tea Co. Ltd., 31 Netaji Road, Calcutta. Addl. Place of business, Inter Tea Estate, Pillans Hat, P. O. Dooar R 35B, 27-9-41 (b); (A) Coal, tea garden nes and spare parts (d); 9-1-65 (e).

5) The English and Scottish Joint Co-operaiety Ltd. carrying on business under the trade Deckyute Estate, 21 Netaji Subhas Road, for Messrs. Dekiajute Tea Estate, 103 Clive Calcutta (a); LR/365A, 28-9-41 (b); 12-1-65

Shri Raj Kumar Jain carrying on business the trade name Calcutta Industrials, 10 ing Street. Calcutta (a); LR/3334A, 7-5-62 (b); funt machinery. (i) Dies, (ii) Packing boxes. (iii) pobs. (iv) Down rods. (v) Bus bar (c); (A) B and bus bar (d); 12-1-65 (e).

(5) Sarbasri Biswanath Churiwala and Devi a Agarwala carrying on business under the name Messrs. Nava Bharat Engineering. 23A Subhas Road. Calcutta (for) Messrs. Nav Bhangmeering Co., 7G Clive Row, Calcutta (a): 120A, 6-8-58 (b); (A) Fuel, lube and air filters atomobiles (d); 12-1-65 (e).

Messrs Jatkrishan Saboo, Hariram Saboo, sh Prosad Saboo, Murlidhar Bagree carrying assness under the trade name J. H. Industrial tration. 27:2D Strand Road, Calcutta (a): 1634, 20-1-64 (b); (A) Complete switch board, no transformer (d): 13-1-65 (e).

Sarbasti Mavavilal Agarwalla and Purshottam-Samalia carrying on business under the trade: Messrs. Shyam Sundar Co., 21A Canning t. Calcutta (a); LR/3008A, 20-2-59 (b); (A) ian and sacking cloth, bags, jute twine (c); (D) goods (d), 13-1-65 (e).

Shri Suresh Ch. Shome carrying on business r the trade name Messrs. Indian Pioneers Com-21B Canning Street, Calcutta (a): LR/3256A. bl (b). (A) Shellac (d): 13-1-65 (e).

Shr Manharlal Bhaichand Mehta carrying on css under the trade name Deepak Industrial mattern, 18 Netaji Subhas Road, Calcutta (a), 409A, 21-9-64 (b); (A) Coal and coke, brass silver steel, thermometers, almirah, steel rods, 7 washer, waterproof papers, hessian cloth, k kettle, aluminium sheets, copper rods (d); 25 (e)

Harish Chandra Jeshankar Desai carrying on ess under the trade name Jupiter Commercial rany. 7 Swallow Lane, Calcutta (a): LR/2607A, (b). (A) Fire-bricks (d): 14-1-65 (e).

- 76. Messrs. Eichholz Trading Co. (Private) Ltd., 25 Swallow Lane, Calcutta (a); LR/1558A, 9-9-48 (b); (A) Seed lac (d); 14-1-65 (e).
- 77. Shri Madhab Prosad Jhunjhunwala carrying on business under the trade name Messrs. Madhab & Company. 1 2A Thakurdas Chakraborty Lane. Calcutta (a): MK.3738A. 14-5-64 (b): (A) Aluminium fittings. aluminium tea sample tins. aluminium handles, aluminium extruded section, aluminium rivets after the word "Sheets" (d): 16-1-65 (e).
- 78 (S) Shri Jagabandhu Ghosh (Proprietor) carrying on business under the G. B. Trading Co. (for) Shri Jagabandhu Ghosh and Shri Nripendra Kumar Bose carrying on business under the trade name Messrs.

  8/1B Gurudas Dutta Garden Lane, Calcutta-4 (a); MK/3530A. 4-1-63 (b); 16-1-65 (e).
- 79. (S) Messrs. Ashutosh Das and Bhabatosh Das carrying on business under the trade name Rabin & Sons (for) Messrs. Rabin & Sons, 128J Narkeldanga Main Road. Calcutta (a), MK/2708A, 8-10-56 (b); 16-1-65 (c).
- 80. (S) Shri Mussaddi Lal Agarwalla, Shri Kissen Lal Gupta and Shri Dinanath Agarwalla carrying on business under the trade name Messrs. Metal & Alloy Corporation (for) Messrs. Metal & Alloy Corporation. (S) 17B Piatap Ghose Lane, Calcutta (for) 38A Belgachia Road, Calcutta (a). (S) MK/3852A (for) SH/358A (b), 18-1-65 (e).
- 81. (S) Shri Swadesh Kumar Suri and Sm. Susheela Suri (Partners) carrying on business under the trade name Messrs. Kadico (for) Shri Swadesh Kumar Sudi, Shri Janak Raj Sabherwal, Sm. Susheela Suri and Sm. Swatna Sabherwal carrying on business under the trade name Kardico, 44A Badridas Temple Street, Calcutta (a); MK/3748A, 8-11-63 (b); 18-1-65 (c).
- 82. Messrs Sushil Kumar, R. S. Patel, Shrimati Rama Debi and Shrimati Ganga Debi carrying on business under the trade name Imperial Optical Industries, 50A Satkari Mitra Lane, Calcutta (a); MK/3422A, 7-4-62 (b); (A) Celluloid nitrate scraps (d); 19-1-65 (e).
- 83 Shri Prabhash Chandra Ghose, Shri Subhash Chandra Ghosh and Shri Prabhat Chandra Ghosh carrying on business under the trade name Messrs. Ghosh Brothers, (S) 20B Kali Dutta Street, Calcutta-5 (for) 16 Kali Dutta Street, Calcutta (a); MK/2199A, 23-3-49 (b); 19-1-65 (e)
- 84 Shri Rampratap Goel. Shri Brijlal Goel, Shri Rajpal Goel carrying on business under the trade name Messrs. Maya Galvanizing Works. 9 Upper Chitpur Road, Calcutta (a), MK/1528A. 30-6-48 (b); (5) (1) Raw materials: Iron, steel, metals, acids, chemicals, paints, oils, mill stores, packing materials. (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Coal, amonia chloride, zinc, mobil oil, aluminium paint, hydrochloric acid, sulphuric acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Buckets, pipe and pipe fittings, persian wheels, persian wheel buckets, water tanks, g. 1 tubs, castings for sale (for) Iron, steel, metals, acids, chemicals, paints, oils mill

- stores, packing materials; 1, 2, 3, certified by the purchasing dealer to be required for use in any process in the manufacture of for sale (c); 19-1-65 (e).
- 85. Shri Bhagwati Prosad Deora carrying on business under the trade name Messrs. B. P. Deora & Co., 5 Madan Chatterjee Lane, Calcutta, (A) 40 Strand Road, Calcutta (1) (a): (S) MK/269B (for) MK/3776A (b); 21-1-65 (c).
- 86. (S) Shri Alguram Shaw, Shri Rampalatram Shaw, Shri Ramdawar Prasad, Shri Ramdarash Prasad, Shri Chhajilal, Shri Jhinku Ram Shaw and Shri Ramdeo Raw Shaw carrying on business under the trade name Messrs. Popular Iron & Steel Co. (for) Shri Alguram Shaw, Shri Ramdawar Prasad, Shri Ramdarash Prasad and Shri Chhajilal carrying on business under the trade name Messrs. Popular Iron & Steel Co., 104/1D Maniktola Main Road, Calcutta (a); MK/3466A, 22-8-62 (b); 21-1-65 (e).
- 87. Shri Murarilal Mundhra carrying on business under the trade name Messrs. Feltex India, 29 Muktaram Babu Street, Calcutta (a): MK/3653A, 29-11-63 (b); (A) Pespon paper, nero lamp, rog clump, m. s. channel, bolts and nuts, orthoto endin, horn rud, tembles switch and socket, pin and plug socket with plug, g. i. wire, rubber sheets, zinc slab, copper wire and tube, copper tape, emery tape, emery powder, brass pipe after the word "Wire" (d): 21-1-65 (e).
- 88. Shri Prasanta Kumar Ghosh carrying on business under the trade name Messrs. Urmila Engineering Works, 2/3 Canal East Road, Calcutta-4 (a); MK/3800A, 1-10-64 (b); (A) Jute mill, machinery spare parts, spare parts of machineries for confectionery and biscuit, pumps and pipe fittings, cocks and valves (d); 21-1-65 (e).
- 89. Sarbasri Sarat Chandra Nath, Krishnadas Nath and Santosh Kumar Nath (Partners) carrying on business under the trade name Messrs. S. K. Nath & Co., Gour Road, Malda (a); ML/605A, 11-11-59 (b); (A) Motor parts and accessories (d); 16-1-65 (e).
- 90. (S) Shri Suresh Chandra Dutta (Proprietor) carrying on business under the trade name Messrs. Suresh Chandra Dutta (for) Messrs. Suresh Chandra Balurghat, West Dinajpur (a); ML/273A, 3-1-50 (b); (A) Groundnut oil, cocoanut oil, linseed oil, til oil, castor oil, mahua oil, ghee, sat esobgul, jeera, paner (old), pepper, gujratı, elachi, dhania. mouri, chandani, tejpata, kantha, topioca starch, soda ash, mustard seed, groundnut, coal tar, soda, postadana, agarbati, phenyle, beneti chua, colour, sutli, pitch, indigo, kismis, sati food, paper, coir, yarn, mustard oil, kerosene oil, vegetable, pulses, sugar, salts, perfume soap, washing soap, turmeric, black pepper, cardamom, betelnut, labanga, topioca globules, wheat products, sugarcandy, jagree, oil cake, khudi, molases, match, tea, (D) Station(1) goods, grocery goods, perfumery goods (d); 19-1-6>
- 91. (S) Shri Bijoy Krishna Saha (Propriet r) carrying on business under the trade name Messrs. Bijoy Krishna Saha (for) Messrs. Bijoy Krishna Saha. Shop No. 4, Municipal Market, English Bazar, Malda (a); ML/504A, 11-2-57 (b); (A) Mantle, isubgul bhusi, robin blue, dhup bati, golap nirja, mouri, jowan, khayer, sindur, tooth brush, mango products, snuff, ghee, tea, dalmut (d); 20-1-65 (e).

- 92. Shri Kanaihalal Agarwalla carrying on ness under the trade name Shri Kamala Sagtory. Malancha Road, P. O. Kharagpur Malaccocoanut oil, refined groundnut oil and give 8-1-65 (e).
- 93. Sarbasri Ardhendu Sekhar Raksht. Sakhar Rakshtt, Dwijendra Nath Raksht Mai Nath Raksht and Samarendra Nath Raksht ing on business under the trade name Raksht Bhaban. Tamluk, Midnapore. (D) Br. shop at pakhia, Dist. Midnapore (a); (S) M. 17864 MN/105B (b); 8-1-65 (e).
- 94. Sarbasri Panchanan Kundu, Phan & Kundu, Anil Kumar Kundu, Manoj Moher K Sambhu Nath Kundu, Sailendra Nath kundu, Salendra Nath kundu, Salendra Nath kundu, Salendra Nath kundu, Sailendra Nath kundu, Sailendra Nath Kundu Madan Mohan Kundu, Sujagan, I & Dist. Midnapore (a); MN/4A. 27-9-41 (b) Groundnut oil (d); 9-1-65 (e).
- 95. Messrs. Bholanath Roy and Sudhir K Sur carrying on business under the trate. National Stores Syndicate, 70 Netail Subhas R Calcutta (a): MR/2622A, 8-3-61 (b), (A) Elect fittings, goggles, pump and spare parts (c) and bend (d): 16-1-65 (e).
- 96. Messrs. Mahabir Goods Suppliers Product 208 Mahatma Gandhi Road. Calcutta (a) MP 231-1-64 (b); (A) Tamarind seed powder, to be phosphate, salicylic acid, woollen machine leading goods, mild steel chains, nylon ropes, di ammen hydrogen phosphate, polythene film and big, and alloy steel, non-ferrous metal, viz. wite be rods and circles, heald-cord (cotton and jude de wires and accessories, m. s. rods and m. s. plate 16-1-65 (e).
- 97. Shri Mangilal Giriya (Proprietor: carming business under the trade name Messis Associated and Equipments Corporation 157 M Subhas Road, Calcutta (a). MR,2730A, 253 M (A) Compressors, condensors, calling tower of blowers, fans, control gears, panel beard accessories, wire net, pipe and pipe httings 16-1-65 (e).
- 98. Shri Bibhuti Mohan Dutta Gupta (Props carrying on business under the trade nam. Mol B. G. Industries, 62/1A Netaji Subhas Raud. Cake (a); MR/2583A, 17-10-60 (b); (A) Polythen to and bags, brass pipe, brass tube, wire netting A thene sleeves, polythene tabular film, jointage 4 vas. shovel, coal tar. grease, mathematical mol ments, lead, copper, iron sheets (d), 19 1-45 to
- 99. (S) Messrs. Pronab Kumar Banerice Swaj Kumar Banerice and Haradhan Banerice (Partial Carrying on business under the trade name Haradhan Rancriee, Indiana Nath Banerice and Haradhan Banerice, (Partial Carrying on business under the trade name Haradhae Co., 62/1A Netaji Subhas Road, Calcula MR/1375A, 24-3-47 (b); 21-1-65 (e)
- 100. (S) Messrs. Hariram Singhania and Shis sundar Singhania carrying on business united trade name Krishna & Co. (for) Shri Hariram Singh nia (Proprietor) carrying on business under the tra

Mesos. Krishna & Co., 157 Netaji Subhas Cikutta (a), MR/2355A, 21-7-56 (b); 21-1-65

Shri Bannath Agarwala carrying on business the trade name Messrs. Mangilal Bannath, Doc Purulia (a); PR/93A, 25-9-57 (b), (A) after paper) Gunja oil, khatha (d); 15-1-65

Shri Ramnath Seal carrying on business trade name Messrs. Hindusthan Furniture Bankura Road (N. C. Das Gupta Road), 143. PR,262A, 22-9-58 (b); (A) (Insert) tim-

Shri Kedarnath Sharma carrying on business Messrs. Kedarnath Sharma, 1 (al. PR 101A, 25-9-57 (b); (A) (Insert after tunja oil, linseed oil (d); 18-1-65 (e).

Shri Rameshwarlal Marwari carrying on s under the trade name Messrs. Rameswarlal pul. Raghunathpur (a); PR/241A, 23-5-58 (b); sert after soap) linseed oil, gunja oil, ghee, ia (d), 19-1-65 (e).

She Giridhardal Agarwala (Karta, Hindu ded family) carrying on business under the name Messrs. Rameshwarlal Radhakishen, mathpur (a); PR/357A, 16-12-61 (b); (A) Lifter tin container) poppy seed, ghee, gunja roundnut, (D) Stationery articles (d); 20-1-65

Shri Lal Chand Rathi (Proprietor) carrying toness under the trade name Messrs. Murlidhar and Manbazar Road. Purulia (a); PR/356A, dd (b); (A) (Insert after poppy seed) groundnut o sanut oil mustard oil, gunja oil, linseed oil, i and chillies (d); 20-1-65 (e).

(5) Shri Nop Chand Agarwala (Proprieto.) for on business under the trade name Messrs. Nopchand, Purulia (for) Shri Ramgopal ala carrying on business under the trade name Ramgopal Nopchand, Purulia (a); PR/83A. (b). 21-1-05 (e).

M. srs. Anil Kumar Das and Carmin Das on husiness under the trade name Manufacts & Representative (Private) Ltd., 6/6 Kusthia Calcutta-39 (a), PG/3044A, 28-4-64 (b); (A) and thinner (d).

Messis. Damodar Manna. Gosto Behati and Dula! Chandra Manna carrying on busi-under the trade name Lakshmi Bhandar. 10 per Road. P. O. Baranagore. 24-Parganas (a): 402A. 28-4-52 (b); (A) Perfumed oil, coconut owder, snow and cream for face and body, tooth tooth paste and powder, plastic wares, versional paste and blades, sports goods, bilt. In hair and shoe, polish and cream for footowing oil stoves, porcelain cups and saucers, social toffees, condiments, chocolates, knitt-quipments, rubber cloth, bags, garment hanger, mill, electric lamp, optical bleach (timopal), statomery goods, perfumery, soap, vegetable retent medicines, paper, bread and books (d):

- 110. Messrs. Industrial Minerals and Mill Stores (Private) Ltd., 12 & 13 Behary Lal Paul Street. Calcutta-36, (A) Mercantile Building (2nd floor), Lall Bazar, Calcutta-1 (a); (S) PG/207B (for) PG 2509A (b), 11-1-65 (e).
- 111. Shri Ananta Kumar Roy (Karta, Hindu undivided family) carrying on business under the trade name Kanimi Kumar Timber and Hardware Stores, Station Road, Rohara, Dist. 24-Parganas (a); PG'2181A, 25-5-59 (b), (A) Paint and varnish, asbestos goods, m. s. rods, m. s. rounds, m. s. flats, tubewell parts, locks, lime and coir strings (d); 11-1-65 (e).
- 112. (S) Shri Banshidhar Agarwalla carrying on business under the trade name Binjraj Banshidhar (Bharat Luxmi Rice Mill No 1) (for) Messrs, Brij Raj Banshidhar (Bharat Luxmi Rice Mill No. 1), (S) 352 Rai Bahadur Road, Tollygunge, Calcutta-33 (for) Rai Ambica Charan Rai Bahadur Road, Tollygunge, 24-Parganas (a), PG 1155A, 30-8-50 (b), (S) (I) Raw materials. (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Rice (for) Paddy, bags and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, certified by the purchasing dealer to be required for use in any process in the manufacture of rice for sale (c); (D) Gunny bags (d), 12-1-65 (e).
- 113. (S) Shri Shyamsundar Kejriwal carrying on business under the trade name India Oil Seals & Synthetic Products (for) Shri Shyamsundar Kejriwal carrying on business under the trade name Shri Mahesh Irading Agency, P-36 India Exchange Place, Calcutta (a), RB 1267A, 30-9-61 (b), 15-1-65 (e).
- 114 Messis Secyok Tea Co. Ltd., (S) 11 Rajendra Nath Makherjee Road, Calcutta (for) 5 Chive Row, Calcutta (a), (S) RB/112B (for) LR/56B (b); 15-1-65 (e)
- 115. Messis Schimbong Tea Co. Ltd., (S) 11 Rajendra Nath Mukherjee Road, Calcutta, Darjeeling (1) (fot) 5 Clive Row, Calcutta (a); (S) RB/113B (for) LR 16B (b), 15-1-65 (e).
- 116. Messrs. The Oodhlabari Company Ltd. (S) 11 Rajendra Nath Mukherjee Road, Calcutta-1 (for) 14 Old Court House Street, Calcutta (a), (S) RB/114B (for) FL/78B (b); 15-1-65 (e).
- Ant Kuman Paul carrying on business under the trade name India Mills Stores Supply, 14/2 Old Chinabazar Street. Calcutta (a); RB/1485A, 27-3-63 (b); (A) Commutators, tin tension pulley bush, cord, feit, magnet set, wire healds, cop spindle and hanger (d); 15-1-65 (e).
- Messrs, Satya Narayan Tibrewala, Santosh Komor Bagrodia and Satish Coomar Bagrodia carrying on business under the trade name Winsome Trading Co., (S) P-36 India Exchange Place, Calcutta (for) 23/24 Radhabazar Street, Calcutta (a); RB/263A, 12-12-52 (b) 16-1-65 (e).
- 119 Shi Atul Chandra Dey carrying on business under the trade name The New Calcutta Hardware & Glass Stores. P-22/1 Swallow Lane, Calcutta (a):

- RB/17A, 9-4-48 (b); (A) Window glass, plate glass, figured glass, wired glass, ribbed glass, coloured glass, safety glass, toughened glass, segmental glass, gauge glass and bulls eye lenses for railways (d); 16-1-65 (e).
- 120. Shri Satish Kumar Sehgal carrying on business under the trade name Tarsons Products, 18C Sukeas Lane, Calcutta (a): RB/1346A, 29-9-62 (b); (A) (1) Raw materials, (A) Plastic moulding powder, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actaul process of manufacture of the goods named below: (i) Flange for the current coil, insulating plate, bobbin body, sealer and toys made of plastic (c); 16-1-65 (e).
- 121. Messrs. Makhanlal Banerjee, Anil Kumar Banerjee, Dilip Kumar Banerjee, Rathindra Nath Banerjee and Basudeb Banerjee carrying on business under the trade name A. K. Banerjee & Bros., 14/2 Old Chinabazar Street, Calcutta (a); RB/205A. 25-9-41 (b); (A) (1) Raw materials: Paper, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Exercise books, envelopes, (ii) Pads and registers (c); 20-1-65 (e).
- 122. Messrs. Gouri Sankar Biswas. Bholanath Biswas and Baidyanath Biswas carrying on business under the trade name H. C. Biswas & Co., 14/2 Old Chinabazar Street, Calcutta (a); RB/249A, 5-6-45 (b); (D) Stationery goods, (A) Paper, board, account books, pencils, pen-holders, pins, gem clips, tracing cloth. blue print paper, surveying instruments, liquid amonia, tin sheets, brass sheets, ink, envelopes, office files, baskets, steel cabinets, rubber bands, rubber stamps, tumb'er glass, table glass, punching machine, stapling machines, dot pens, refills, numbering machine, pen stands, sello tape, gum tape, carbon papers, ribbons, cards, prescription books, loose leaf binder, board clip files, scribbing pdas, paper fasteners, pin cushions, table pads, ink stands, ink pots, tag labels, ecco fasteners, desk calendar stands and refills, stamp pad ink, sealing wax, teleprinter rolls, adding rolls, thumb impression ink, push pins, chalk, calling bell, phenyle, printing ink, machine oil, brass rules, nibs, date stamp, gum, paste, gum labels, pencil-holders, pencil-cutters, instrument box, ash tray (d); 20-1-65 (e).
- 123. Messrs. G. Ambalal (Export) Private Ltd., Rajendra Nath Mukherjee Road. Calcutta (a); RB/124A, 8-9-51 (b); (A) Seedlac and buttonlac (d); 20-1-65 (e).
- 124. Shri Mahabir Prasad Birhiwala (Proprietor) carrying on business under the trade name Messrs. Lanco Packers, 89/8 Lower Chitpur Road, Calcutta, (A) (Adal. place) Masjid Lanc, Rajiganj, Burdwan (a); (S) RJ/262B (for) RJ/3033A (b); 16-1-65 (c).
- 125 Shri Dhanraj Daga and Shri Chhator Singh Daga (Partners) carrying on business under the trade name Messrs. Rajana Trading Co., 30 Cotton Street. Calcutta (a); RJ/3131A. 26-11-64 (b); (A) Pipal (d); 18-1-65 (e).

- 126. Sm. Surama Sundarı Kundu, sel an dıan of Pranjit Kundu, Messrs Bıpul Kundu Kundu, Manjit Kundu carrying on busası the trade name Madan Mohan Press, 57A so Street, Calcutta (a): SH/1989A, 10-11-51 (b)
- 127. Shri Narayan Prosad Shaw carrying oness under the trade name Shew Shankar B 20 Mohanlal Street, Calcutta-4 (a). SH 2-12-64 (b): (A) Cocoanut oil (d). 15-1-65 (c)
- 128. (S) Sarbasri Ram Ratan Parsura Jiwanrami Parsurampuria and Han Kingan rampuria carrying on business under the trace Industrial Stores Corporation (for) Sarbasin Sasad Ghuwalawala, Jiwanram Parsurampuria at Kissen Parsurampuria carrying on business suntrade name Industrial Stores Corporation, 50 Bose Ghat Street, Calcutta (a), SH 3434 (b); (A) Water craft paper, m. s square x sticles, glass beads and porcelain beads, g after the words "Asbestos sheets" (d), 16-1-66
- 129. Shri Amar Nath Dey, Shri Chand: Paul, Shri Sambhu Charan Paul, Shri Am Nath De, Shri Amarendra Nath Pal, Shri Kad Dey, Shri Baidya Nath Dey, Kedar Nath D Shumbhu Nath Nandy carrying on business the trade name Messrs. Bhadrakah Iron & Ste 47 Manick Bose Ghat Street, Calcutta (a), SH 31-10-64 (b); (A) Iron angles and tec iron al words "Squares" (d); 16-1-65 (e)
- 130. Messrs. Harikissen Goenka, Romk Sharma carrying on business under the trade Harikissen Ramchandra, 45A Advastadh, Road, Calcutta (a); SH/2938A, 29-5-53 (b) Groundnut seed, groundnut oil, linseed oil (d), (e).
- 131. Shri Navratan Damani carrying on hunder the trade name Damani Industries 848 l Bose Avenue, Calcutta-4 (a): SH 3558 \( \) (b): (A) Machine components (c). 18-1-65 (c)
- 132. Shri Basudev Prosad Agarwala cambusiness under the trade name India Burlap & nating Works, 1/4C Khagendra Chatterjee Calcutta-2 (a); SH/219B, 10-12-63 (b), (A) All film and granules (d); 20-1-65 (e).
- 133. (S) Shri Ramanuj Dubey carrying or ness under the trade name Ramanuj Dubey Messrs. Ramanuj Dubey. 31 B Ultadanga Depot. Calcutta (a); SH/1434A. 4-5-49 (b). (e).
- 134. (S) Messrs. Prafulla Chandra Sen Gep Nirmal Chandra Sen Gupta carrying on b under the trade name Bengal Trading Agency Bengal Trading Agency, (S) 7.1A Nahm Lane, Calcutta-3 (for) 20B Ram Kanta Mista Calcutta (a): (S) SH/3575A (for) SL 2022A 20-1-65 (e).
- 135. (S) Messrs. Prabartak Sangha (Profestrying on business under the trade name Red Dey Ghosh & Co. (for) Messrs. Roquitte Dey & Co., Boraichanditala, Chandernagore, Hoogh SP/974A, 28-3-55 (b); 15-1-65 (e).

(S) Messrs. Haran Chandra Mazumdar and Mazumdar (Partners) carrying on business trade name West. Bengal Cloth Stores (for) Kah Mohan Mazumdar, Anil Ch. Mazumdar (Partners) carrying on busich. Mazumdar (Partners) carrying on busider the trade name West Bengal Cloth Stores. Natar. Chinsurah, Hooghly (a): SP/794A, (b). 16-1-65 (c).

Mesors Jogendra Nath Sadhukhan, Haran Sadhukhan, Lakshman Chandra Sadhukhan (Partners) carrying on under the trade name Jogendra Nath Sadhukhan (h). (A) Groundnut oil (d); 18-1-65 (e).

Shri Mukhilal Bhakat (Proprietor) carrying mess under the trade name Mukhilal Bhakat, shully. Hooghly (a): SP/1625A, 13-11-63 (b); Refined groundnut oil in tins, (ii) Groundnut bags, (iv) Barley in tins (d):

(5) Shri Surendra Nath Saha (Proprietor) the trade name Surendra saha (for) Messrs. Surendra Nath Saha and (Partners) carrying on business the trade name U. N. Saha & S. N. Saha, Bally, b. (a), SP 26A, 22-9-41 (b); 15-1-65 (c).

Sarbasri Sudhir Chandra Mukherjee, Nirode Mukherjee, Umesh Chandra Mukherjee (N) carrying on business under the trade name Radiant Process, 6A S. N. Banerjee Road, ta (a), TL/2161A, 23-12-58 (b); (A) After the goods named below: "Books" (c); (A) Books (31-65 (e).

Shri Vedprakash Sud (Proprietor) carrying siness under the trade name Delux Gymnastic res. 60 Dharamtolla Street. Calcutta (a), 80A, 26-9-57 (b); (A) (1) Sports goods, (2) (3) Harmonium, tables, bugle, mandira flute, 41 Lawn mower, watering can, wheel barrows, kurpies, hoes, rakes, daos, crowberaxes, knife, rs. (5) Belts, gloves, kit bags, suitcase, vanity (6) Tubs, storing drums made of g. i. sheet, (7) light and batteries, (8) Hose pipes, tubes and made of rubber, (9) Pen, ink-pot, dot-pen, (10) Photo album, (11) Electrical bulb, switholders, table lamp, heater and iron, (12) Flasks, sets, flower vases, (13) Wooden chairs, table, abs, benches, tool (d); 15-1-65 (e).

- (S) Shri Gouri Kanta Sen and Shri Susobhan (Partners) carrying on business under the trade Sunny & Co. (for) Shri Gouri Kanta Sen (Prom) carrying on business under the trade name in Sunny & Co., 37 Middle Road, Calcutta (a); 5A, 24-9-44 (b); 15-1-65 (e).
- 3 (S) Mrs. Anthonyammal Fernando (Propriecarrying on business under the trade name T. V hinniah Pillai (for) Shri T. V. S. Chinniah Pillai mietor) carrying on business under the trade trade Pillai, 104 Collin Calcutta (a); TL/1271A, 23-6-49 (b), 15-1-65
- 4 Messrs. Bharat Export Ltd., 9B Chowringhee e, Calcutta (a); TL/2545A, 29-3-62 (b); (A) P. v. ather cloth, cycle tyres, cycle parts, fluorescent

tubes, electric lamp, m. s. bright steel bars, insulated cable, p v c cable, aluminium and copper conductor, rectified unit, stainless steel cutlery and utensils, manhole covers with frames, woollen hosiery garments, white metal and brass articles, sewing machine and accessories (d); 15-1-65 (e).

- 145 (S) Shri Gholam Rasool (Proprietor) carrying on business under the trade name Gholam Rasool (for) Shri Gulam Rasul (Proprietor) carrying on business under the trade name Messrs. Gulam Rasul, 46/43 S N. Banerjee Road, Calcutta (a); TL/2546A, 31-3-61 (b), 18-1-65 (e).
- 146 (S) Shri Paresh Nath Shaw carrying on business under the trade name Harilal Shaw (for) Messrs. Harilal Shaw. I Dharamtolla Street, Calcutta (a): TL/646A, 11-11-41 (b): 20-1-65 (c).
- 147 Shri N S. Krishnamurthi (Proprietor) carrying on business under the trade name N. S. Krishnamurthi, (S) P-31 C I. T. Road, Calcutta-14 (for) P-35 India Exchange Place, Calcutta (a); (S) TL/2885A (for) RB 1271A (b), 20-1-65 (e).
- 148 (S) Shri Bimal Tarafder carrying on business under the trade name C D. Industries (for) C. D. Industries, 33 Dharamtolla Street, Calcutta (a); TL<sub>3</sub>1436A, 16-9-50 (b), 20-1-65 (e).
- 149 Shri Gopi Chand Gupta carrying on business under the trade name Messrs. Arch Industries Corpn.. (S) 2 Chowringhee Road. Calcutta (for) 3 Bentinck Street. Calcutta (a), (S) TL/2886A (for) RB/1361A (b); 20-1-65 (e)
- 150 (S) Shri Abhoy Ch. Sett. self and legal guardian of Shri Srivind Sett and Shri Asoke Chand Sett carrying on business under the trade name Brothers (for) Messrs Sett Brothers (Partner Shri Abhoy Ch. Sett and others). 48/1 Indian Mirror Street, Calcutta (a); TL/2229A, 22-8-59 (b); 21-1-65 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 20 C. T.—28th January 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

- Notes:—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.

- (e) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.
- (e) Date of cancellation.
- 1. Shri Debabrata Mukherjee, Shri Ajoy Kumar Mukherjee (Partners) carrying on business under the trade name Messrs. Deva Industries, 17 Deshapriya Park, West, Calcutta (a); BH/3066A, 1-5-59 (b); Raw materials, Plant, machinery, spare parts and accessories, Consumable stores, viz, resins, linseed oil, chemicals, wax, solvent, plastics. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Printing press roller composition, typewriter roller composition, duplicating machine roller composition, jute mill and cotton mill roller composition (c); steel drums and kegs (d); 14-1-65 (e).
- 2. Messrs. Assam Timber Stores, 31 Gariahat Road, Calcutta (a); BH/3039A, 5-2-59 (b); Size timber, logs, swan timber (d); 14-1-65 (e).
- 3. Sardesai Bros. (Private) Ltd., 54 Ezra Street, Calcutta (a); CL/2755A, 9-8-56 (b); Tallow, sizing materials, gums, starches and finishing materials, leather goods, spices, bobbin and shuttles (d); 9-1-65 (e).
- 4. Shri Ranbir Dev Thakar carrying on business under the trade name Indian Tea Export Corporation, 4 Dalhousie Square East, Stephen House, Room No. 9 (1st floor) Calcutta (a); EL/3509A, 13-3-62 (b); Tea (d); 16-1-65 (e).
- 5. Messrs. Pashupatinath Dutta and Grandsons, 207 Shibpore Road, Howrah (a); HW/1754A, 29-12-56 (b); (1) Raw marerials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold ornaments (c); Gold and silver ornaments, precious stones, paper boxes (d); 20-1-65 (e).
- 6. Shri Hari Gopal Dutta and Shib Narayan Dutta carrying on business under the trade name Messrs. Birat Singara, Hill Cart Road, P.O. Siliguri, District Darjeeling (a); JP/1998A, 22-9-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of the manufacture of the goods named below: (1) cooked food, hot tea and sweet meats (c); 8-1-65 (c).
- 7. Messrs. Ram Singh, Shib Karan Singh and Ram Ch. Singh (Partners) carrying on business under the trade name Messrs. Sriram Singh & Co., Deb-Bhawan, Pandapara, P. O. and district Jalpaiguri (a); JP/1325Å, 6-6-53 (b); Hardware (d); 11-1-65 (e).
- 8. Messrs. Ridkaran Somani and Babulal Somani (Partners) carrying on business under the trade name Messrs. Ridkaran Ramchandra Ganga Somani Mill, P.O. Siliguri, district Darjeeling (a); JP/1631A, 29-1-43 (b); Machinery, bricks and A. B. C., etc.,

- certified, etc., in the mfg. of surkey and the Juto, gunny bags, spices, ten.ground nuk oil, white oil, ghee, vegetable product oil, groundnut oil, condensed milk, dry to soap, soda ash (d); 16-1-65 (c).
- 9. Shri Brajraj Sharma carrying on be under the trade name Steel & Stores. 32 Subhas Road, Calcutta (a). Lit/2929A. 3483 Iron and steel ball bearms. Infing lack is, a motors and starters, tools and hardware metal and chemicals, machinerus, electral and machine tools, wire and wire product, goods, pipe and pipe fittings emery cloth and paper (d): 13-1-65 (e).
- 10. Messrs. H. Dear & Company Lam Clive Street, Calcutta (a): LR 393 \(\) 23 \(\) Timber, sleeper clamps (d): 13-1-65 (e)
- 11. Messrs. Lakshmi Narayan Bastralar Narkeldanga Main Road, Calcutta (a) MK 1 21-3-51 (b); Cloth (Millmade and handloom) made garments, hosiery goods, handloom posilk goods, woollen goods (d); 16-1-65 (e)
- 12. Messrs. Universal Engineering Work. Malpur, English Bazar, Malda (a), ML/533.4 2 (b); (1) Raw materials, (2) Plant, mechanic parts and accessories, (3) Consumable stors, spade, beltcha, bucket, chimney, forma coal I ded that all goods for which exempted payment of sales tax is claimed are mended use in the actual process of manufacture a goods named below: (i) Bricks. (ii) bats map jhawa (c); Bricks (d); 15-1-65 (c).
- 13. Messrs. Gobardhanddas Makkar. N. G. Street, Calcutta (a); RJ/747A, 29-9-41 (b. We goods, cotton piece goods, readymade cloths as stores (d); 19-1-65 (e).
- 14. Shri Umraomall Agarwalla carrying on ness under the trade name Messrs Umra Agarwalla, Balarampur, Dist. Purulia (a) PR1 16-7-62 (b); (1) Raw materials, (ii) machinery spare parts. Provided that all goods for exemption from payment of sales is claimed are a ded for use in the actual process of manufacture the goods in Wost Bengal named below for Shellac, kiri, lac seed, lac stick. lac. shellac. seei and lac products (d); 15-1-65 (c).
- 15. Shri Shambhunath Dutta carrying only ness under the trade name Shambhu Nath Dishalda, Dist. Purulia (a): PR 125A, 10-10-57 Lac, soda, cloth, thread. Provided that all for which exemption from payment of sales to claimed are intended for use in the actual proof manufacture of the goods named below Section 186 lac products (c); 18-1-65 (c).
- on business under the trade name Messi Ara Mehta, D-104 New Market, Calcutta (a). TL2 24-9-41 (b); Bed shetting, pillow case mass

 $_{\rm nertings,~sewing~requisites}$  (d); Household  $_{\rm the~goods}$  (d); 16-1-65 (e).

tory notes:—Regarding goods for use in re or in the execution of contracts the code letters have been used to indicate saning noted against each:

ther raw materials.

tent machinery, spare parts, accessories and able stores.

S. K. BOSE. Commissioner.

- 22 C T.—28th January 1965.—In pursuance provisions of section 9 of the Bengal Finance (at) Act, 1941 (Bengal Act VI of 1941), read le 11 of the Central Sales Tax (West Bengal) 1958, the following names and addresses of registered dealers together with a description goods covered by their registration certificates he Central Sales Tax Act, 1956, are published et al information:—
- (4) Serial number, name, address, chief place of business and number of branches.
- (b) Number and date of the registration certificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of electricity or any other form of power.
- g) Goods for use in the packing of goods for sale/resale.
- iessrs Narayan Ch. Liak, Indranarayan Liak, umar Liak, Sujit Kumar Liak carrying on under the trade name Mouthdihi Coal Co., Dishergarh, Dist. Burdwan (a); 788A(AS) [m]), 11-1-65 (b); Plant, machinery, spare parts accessories, explosive for raising of coal (e).

Messrs Sardar Jogendra Singh, Sardar Mahen-Jongh, Sm. Jogin Kaur carrying on business the trade name Bharat Motor Stores, Amra-Mour. P O Searsole Rajbari, Dist. Burdwan 789A(AS) (Central), 11-1-65 (b); Motor parts accessories, grease (c).

Sm. Ram Dulari Gupta carrying on business I the trade name Studio Kamalalaya, G. T. I. Asansol, Burdwan (a); 790A(AS) (Central). 65 (b); Camera film, photo papers and photo of the company of the company of photo taking, photo oping and photo enlarging (d).

Messrs. Kimatmall and Udhamall carrying on ess under the trade name Kimatmall, G. T. Ushagram. Asansol. Burdwan (a): 791A(AS) rall, 12-1-65 (b); Crushing machine and its parts accessories, lubricating oil for use in manufacturallast and stone chips (d).

Shn Ajit Kumar Paul carrying on business r the trade name Messrs. A. K. Paul & Co.,

- Uma Bhaban, K. N. Mukherjee Lane, Asansol, Burdwan (a), 792A(AS) (Central), 12-1-65 (b); Stone chips (c).
- 6. Messrs, B. V. Peake, V. G. Grieff carrying on business under the trade name Messrs, B. P. Engineers, 11 Maldleton Row, Calcutta (a); 895A(BH) (Central), 9-1-65 (b).
- 7. Shri Gunwant Mulchand Doshi carrying on business under the trade name Messrs. Radio Corner. 42D Rafi Ahmed Kidwai Road, Calcutta-16 (a): 890A(BH) (Central), 11-1-65 (b).
- 8. Janab Badruddin Ahmed carrying on business under the trade name Messrs. Badruddin Ahmed. 14 Syed Amir Ali Avenue. Calcutta-17 (a); 897A(BH) (Central), 12-1-65 (b); Timber, logs. planks (c); Timber, logs, planks for manufacture of packing cases, plywood and plywood cases (d).
- 9. Shri Chiranjilall Kalani (Proprietor) carrying on business under the trade name Messrs. Chiranjilall Giridharilall, Marwaripatty, P. O. Alipurduar, Dist. Jalpaiguri (a), 334A(CB) (Central), 16-1-65 (b); Rice, gallamal, atta, mustard oil, mustard seed (c).
- 10 Messrs Sadhan Sirkar, Lila Rani Dey, Nilima Dey, Atati Dey carrying on business under the trade name The Cooch Behar Hardware Co., Nripendra Narayan Road, Cooch Behar (a), 335A(CB) (Central), 16-1-65 (b); Screw, tower bolts, staples, hinges, nut, bolts, paint brush, netting tools (c).
- 11. Shri Saifuddin Salehbhai carrying on business under the trade name Indian Tools & Hardware Co., 10 Lower Chitpur Road, Calcutta (a); 1570A(CL) (Central), 8-1-65 (b).
- 12. Shri Jadulal Bharatia carrying on business under the trade name Popu Electric, 309 Bowbazar Street, Calcutta (a); 1571A(CL) (Central), 11-1-65 (b); Electrical equipments (c).
- 13. Messrs Haridas Shaha, Himangshu Shaha, Dina Nath Shaha and Biswanath Shaha carrying on business under the trade name Haridas Saha, P-10 New Howrah Bridge Approach Road, Calcutta (a): 1803A(CR) (Central) (b); Denaturned spirit (c).
- 14 Messrs R. L. Gulhati, P. C. Malhotra, G. C. Gulhati, Harichand Gulhati carrying on business under the trade name Prince Automobiles, 29B Bentinck Street, Calcutta (a); 900A(EL) (Central), 18-1-65 (b), Motor parts and motor accessories (c).
- 15 Messrs. Blundell Eomite Paints Ltd. carrying on business under the trade name Blundell Eomite Paints Ltd., 1, 2 & 3 Old Court House Street. Calcutta, Room No. 359, Great Eastern Hotel (a): 901A(EL) (Central), 20-1-65 (b); Paints, varnishes, thinners (c).
- 16. Messrs. Monoharlal Sadhwani and Lajwanti Chowla carrying on business under the trade name Gripex (Sales) Agency. 12 Station Road, Lillooah, Howrah (a). 1007A(HW) (Central), 20-1-65 (b).
- 17. Messrs. Patel V. Mouji, Lakhnsi Mouji, Gopal Mouji, Premji Mouji and Lalji Bhanji carrying on business under the trade name Visram Patel & Co., 53/1 Shibpur Road, Howrah (a): 1008A(HW) (Central), 20-1-65 (b); Wood and timber (c).

- 18. Shri Hariram Uttam Chand Banwari carrying on business under the trade name Messrs. Hindusthan Agencies, Station Feeder Road, Narayani Building, P. O. Siliguri, Dist. Darjeeling (a); 580A(JP) (Central), 9-1-65 (b); Biscuits (c).
- 19. Shri Lalit Chandra Manilal Desai carrying on business under the trade name Messrs. Allied Industrial Corporation, 7A Clive Row, Calcutta (a); 1617A(LR) (Central), 2-1-65 (b).
- 20. Messrs. Vijayshree Commercial (Private) Ltd., 15 India Exchange Place, Calcutta (a): 1618A(LR) (Central), 2-1-65 (b): Nuts, screws (c); Nuts, screws for the purpose of manufacture of the following classes of goods: (1) Fan regulators, (2) Down rods for ceiling fans, (3) Automobile parts, (4) Cardboard tubes (d).
- 21. Mrs. Padmi Kundanmal Samtani, Mrs. Shanti Mohandas Mahtaney, Mrs. Devi Motiram Santani, Mrs. Savitri Vishindas Mahtaney, Mrs. Drupaid Jethanand Santani and Mrs. Sarla Dayaldas Santani carrying on business under the trade name M. S. Patel & Co., 25 Swallow Lane, Calcutta (a); 1619A(LR) (Central), 8-1-65 (b).
- 22. Shri Ratan Lal Baid, Shri Lakhmi Chand Baid and Shri Gangji Walji carrying on business under the trade name Messrs. Pravat Timber, 11/3/H Canal Circular Road, Calcutta (a); 1253A(MK) (Central), 15-1-65 (b); Timbers for the manufacture of planks and packing boxes (d).
- 23. Shri Subendu Bikash Roy and Shri Bikash Roy carrying on business under the trade name Messrs. Calcutta Cycle Pad Industries, 16B Kalimuddin Lane, Calcutta-6 (a); 1254A(MK) (Central), 15-1-65 (b).
- 24. Shri Nand Lal Ram carrying on business under the trade name Messrs. Nand Lal Ram, 4 Bechu Chatterjee Street, Calcutta (a); 1255A(MK) (Central), 15-1-65 (b).
- 25. Shri Shishi Roy carrying on business under the trade name Messrs. Karmar & Co., 22B D. L. Roy Street, Calcutta (a); 1256A(MK) (Central), 16-1-65 (b).
- 26. Shri Krishna Lal Gulati carrying on business under the trade name Messrs. Electrical & Electronics Compound Industries, 31/Q/2 Sastitola Road, Calcutta (a): 1258A(MK) (Central), 19-1-65 (b): Presspan paper and mowilith for the manufacture of bobbins for electrical chokes, transformers, chokes, wire would resistance, adhesive (d).
- 27. Shrimati Gomati Debi carrying on business under the trade name Messrs. G. D. Electricals, 7 Jagadish Nath Roy Lane, Calcutta (a); 1259A(MK) (Central), 20-1-65 (b).
- 28. Shri Mahendra Nath Dey, Shri Madan Gopal Dey, Shri Basu Deb Dey carrying on business under the trade name Messrs. Mahendra Paper House, 45A Baranashi Ghosh Street, Calcutta-7 (a): 1260A(MK) (Central), 21-1-65 (b); Waterproof kraft paper (c).
- 29. Shri Babulal Parekh carrying on business under the trade name Lalit Kumar Parekh and Bros.. Inda (South) P. O. Kharagpur, Dist. Midnapore (a): 496A(MN) (Central), 9-1-65 (b); Dhup sticks, perfumes and scents for manufacture of Agarbati (Dhupbati) (d).

- 30. Shri Gouri Sankar Sadany carryng ness under the trade name Messrs. C. L. Son, I Railway Market, P. O Kharappa Midnapore (a); 497A(MN) (Central) 9.13
- 31. Messrs. Tejpal Jalan. Kamalaprosi Santosh Kumar Jalan, Kishorilal Jalan can business under the trade name Hindushan tors, 178 Mahatma Gandhi Road. (an 1043A(MR) (Central), 20-1-65 (b).
- 32. Bangalee Seelpi (Private) Ltd chandra Chatterjee Road, P. O. Ariadaha yanas (a); 871A(PG) (Central), 9-1-65 (b)
- 33. Shrimati Ratan Bai Shroft and Sarbad Karsondas Shroff, N. K. Shroff, Kint Smid Vijay Kumar Shroff carrying on business of trade name The Calcutta Jute Shipping Comp 34A Brabourne Road, Calcutta-1 (a), illy (Central), 15-1-65 (b).
- 34. Messrs. Champalał Sethia, Megnra Surpat Singh Sethia and Sitaram Tapana cambusiness under the trade name Mineral Q Industries, 23/24 Radhabazar Street. Calcatt 1187A(RB) (Central), 16-1-65 (b).
- 35. Messrs. Rajasthan Spinning & Wearm Ltd., 23/24 Radhabazar Street, Cukuta 1188A(RB) (Central), 19-1-65 (b).
- 36. Shri Biswanath Maskara (Proprietor on business under the trade name Mesos N & Co., 173 Mahatma Gandhi Road, Caka 916A(RJ) (Central), 20-1-65 (b); Gunny cana
- 37. Messrs. Bhanu Kumar, Shakar Das and raj carrying on business under the trade name! & Co., 4 Chitpur Bridge Approach Road. (a): 1190A(SH) (Central), 20-1-65 (b). Store (c).
- 38. Messrs. Narayan Patel and Karamaha (Partners) carrying on business under the trade N. K. Patel & Co., 223 G. T. Road. Mahesha Rishra, Dist. Hooghly (a); 304A(SP) (Centrali. I (b); (1) Raw materials. Provided that all god which exemption from payment of sales a claimed are intended for use in the actual production of the goods named below Find doors, windows, sized timber (d).
- 39. Sarbasri Ram Pratap Gupta. Rames dra Gupta (Partners) carrying on business and trade name Gupta Brothers. 26 M. leol Calcutta-16 (a); 950A(TL) (Central). It-145 Table tennis balls (c).
- 40. Sarbasri S. K. Hari, M. L. Hari (Pacarrying on business under the trade name Electric Works, P34 Dr. Sundari Mohan M. Calcutta (a); 951A(TL) (Central).
- 41. Shri Narayan Chandra Das (Propneted ing on business under the trade name Dimics, 121 Beliaghata Main Road, Calcutt 954A(TL) (Central), 20-1-65 (b).

S. K. BOSE, Commission

T.—28th January 1965.—In pursuance asions of section 9 of the Bengal Finance Act, 1941 (Bengal Act VI of 1941), read of the Central Sales Tax (West Bengal) the following names and addresses of acaders whose registrations under the Lay Act were amended with effect from a spearing in the different items in the maded against such particulars are publicated against such particulars are publicated information:

Shal number, name, address, chief place it business and number of branches.

Number and date of the registration contrate

t, od, for resale.

goods for use in manufacture or processing of goods for sale.

resods for use in mining

goods for use in the generation, or disposition of electricity or any other form a power.

Gods for use in the packing of goods a sale resale.

Date of amendment.

Stilal Kedia, Hairram Kedia and coa carrying on business under the trade and Shreelal & Co., Barakar, Dist 340A(AS) (Central), 10-12-57 (b), (A) 50 (f)

in Taraprasanna Chatterjee carrying on act the trade name Messis. T. P. on Shri Taraprasanna Chatterjee (Procing on business under the trade name s. Stores, Suri, Dist. Birbhum (a), actual), 14-3-59 (b), 9-1-65 (f)

Imilal Losalka (Proprietor) carrying on det the trade name Messrs. Brij Lal ersulibazat, P. O. Raniganj, Burdwan (Central), 26-7-57 (b); (A) Groundat oil, til seed, til oil (c); 11-1-65 (f)

Less Sharwan Singh Mital and Sm. carrying on business under the trade in Industrial Corporation (for) Messrs. Pradeep Kumar, Hem Monoher carryes under the trade name Pradeep Industation, Kalipahari, Dist. Burdwan (a): entral). 10-3-61 (b); 12-1-65 (f).

lessis. Durga Prosad Ranga and Fulcarrying on business under the trade marayan Fulchand (for) Lachminarayan camaipur, P. O. Sitarampur, Burdwan o) (Central), 22-7-57 (b); (A) Vanaspati

Sunderlal Patasaria and Mohanlal rying on business under the trade name leering Works, Raniganj, Dist. Burdwan (Central), 2-8-58 (b); (A) Oilcake (c);

ssrs Jagannath Dutta, Rabindra Nath 4th Dutta and Biswanath Dutta carrying 1nder the trade name Madangopal Dutta 1tta (for) Messrs. Late Madan Gopal

Dutta. Jagannath Dutta, Trisulpatty, Bolpur, Dist. Birbhum (a); 36A(AS) (Central), 27-6-57 (b); 13-1-65 (f).

- 8. (\$) Messrs. Jagannath Dutta, Rabindranath Dutta, Biswanath Dutta and Shibnath Datta carrying on business under the trade name Hemgopal Dutta Madan Gopal Dutta (for) Messrs, Late Abadhutchandra Dura Hemgopal Dutta, Bolpur, Dist. Birbham (a), 34A(AS) (Central), 27-6-57 (b), 13-1-65 (f).
- 9 (8) Mes is Nanjee Lodharam Patel, Punja Keshra Patel Vasta Lodharam Patel, Lalji Punja Patel and Keshi Raja Patel carrying on business under the tody name Maha Laxim Saw Mill (for Messis Nanjee Lodharam Patel, Punja Keshra carrying on business under the trade name Mahalaxmi Saw Mill, Begania, Barakar, Dist, Burdwan (a): 569A(AS) (Central), 26-10-60 (b), 13-1-65 (f).
- 10 (S) Ship Lakhmsi Purusottem Ratha (Karta, Hood) ara hyded family) carrying on business under the trade name Mossi. Chohan Tobacco Store (for) Ship Purusortani Ratha (Proprietor) carrying on business under the trade name Messrs. Chohan Tobacco Store, Barakari, Burdwan. (a), 101A(AS) (Central), 15-7-57 (b), 13-1-65 (f)
- 11 Shri Bejov Ki Daw, Shri Ram Tulsi Diw Shri Basiidev Daw Shri Gorachand Daw Shri Nemai Chand Daw carrying on business under the trade name Diov Brothers (Agency Dept.), 71 Canning Street, Calcuita (a), 1044A(A1) (Central) 25-11-59 (b), (A) Coffee, shaving british (c), 16-1-65 (h).
- 12 Shri Omprakash Dhataria (Proprietor) carrying on bouncss under the trade name Om Trading Co., 27 Amiatola Street, Calcutta (a), 1264A(AT) (Central), 18-2-59 (b) (A) Groundnut and groundnut seed (c), 16-1-65 (h)
- 13 Shri Sunil Baian Nath (Proprietor) carrying on business under the trade name Nath Company Dress House, (5) 43 Pandit Pursottam Roy Street, Calcutta (for) 43 Khengrapatty Street, Calcutta (a); 1073A(AT) (Central), 16-2-60 (b), 16-1-65 (h)
- 14. (S) Sarbasii Dwarkadas Kajaria, Sheo Kumar Kajaria, Sushil Kumar Kajaria (minor) (Partners) carrying on business under the trade name Shew Narayan Khubchand (for) Sarbasri Dwarkadas Kajaria, Kishori Lal Kajaria and Makhanlal Kajaria (Partners) carrying on business under the trade name Shewnarayan Khubchand, 3 Amratola Street, Calcutta (a); 17A(AT) (Central), 1-7-57 (b); 16-1-65 (h)
- 15 Messrs Md Nazeem Batla, Md Yusuf Batla, Md, Ismail Batla, Sm Hajra Bee carrying on business under the trady name Md Yakoob Md Yaseen, 71 Canning Street, Calcutta, 71 Canning Street, Room No. B-24, B, 138-39, Calcutta (a); 99B(AT) (Central), 30-7-57 (b), (A) Brush (all types), tooth paste and powder, shaving equipment, insecticides (not under Act, 1954) isobgul husk, unani and ayurbedic medicine (c) 18-1-65 (h).
- 16. (S) Shri Thakurshi Jethabhai Patel. Shri Shantilal J. Patel. Shri Chatrabhuj J. Patel and Shri Mohanlal Uakabhai Patel carrying on business under the trade name Orissa Biri Leaves Company (for) Shri Thakurshi Jethabhai Patel. Shri Shantilal J. Patel, Shri Chatrabhuj J. Patel. Shri Somabhai Kan-

- jidas Patel, Shri Kachralal Patel and Mohanlal Uakabhai Patel carrying on business under the trade name Orissa Biri Leaves Company, 22/1 Armenian Street, Calcutta (a); 1251A(AT) (Central), 19-6-62 (b); 20-1-65 (h).
- 17. Shri Santlal Mantry carrying on business under the trade name Plasto International, 71 Canning Street, Calcutta (a): 1179A(AT) (Central), 1-5-61 (b), (A) Plastic sheet, polythene film, polythene bag, plastic tubing and sleeving, rigid p. v. c. pipe and littings, polythene pipe and fitting, electrical equipments of plastic and bakelite, domestic utility goods of plastic and bakelite (c), 20-1-65 (h).
- 18. Jonab Abdul Gani Haji Habib. Almed Haji Habib, Abdurehman Haji Habib, Kassim Haji Habib, Osman Haji Habib, Abdul Azız Haji Habib, Abdul Haji Habib, Rabia Bai Dawood, Aisha Bai Haji Habib, Zubeda Bai Haji Habib, Khatija Bai Haji Habib, Halima Bai Haji Habib, Md. Iqbal and Rukia Bai (Partners) carrying on business under the trade name Haji Habib Haji Pir Mohamed. 25 Amratola Street, Calcutta (a); 1136A(AT) (Central), 17-7-57 (b); (A) Spices of all kinds and betelnut (c); 21-1-65 (h).
- 19. (S) Messrs. Nariman Rustamji Dalal and Perin Rustamji Dalal carrying on business under the trade name Messrs. Nariman Rustamji (for) Shri Nariman Rustamji carrying on business under the trade name Messrs. Nariman Rustamji. 47 Park Street. Calcutta (a); 720A(BH) (Central), 31-7-63 (b); 11-1-65 (h).
- 20. Shri Kabir Chand Baid Mehata carrying on business under the trade name Messrs Rubber & Chemicals, 6/1 Sarat Chatterjee Avenue, Calcutta-29 (a), 758A(BH) (Central), 10-12-63 (b); (A) Anhydrous ammonia (c); 11-1-65 (h).
- 21. (S) Messrs. M. R. Basil, K. B. Basil and B. B. Basil carrying on business under the trade name Basil & Sons (for) Messrs. Basil & Sons, 48/B. Paddapukur Road, Calcutta-20 (a): 99A(BH) (Central). 3-7-57 (b); 11-1-65 (h).
- 22. Messrs. Tarit Appliances & Equipment (Private) Ltd. (S) 7/26 Cornfield Road. Calcutta (for) 1/1 Dover Lane, Calcutta-29 (a); 468A(BH) (Central), 11-2-60 (b); 11-1-65 (h).
- 23. Shri Gurudayal Singh (Proprietor) carrying on business under the trade name Messrs. G. S. Brothers (S) 200 Lower Circular Road, Room No. 168. Calcutta (for) 209 Lower Circular Road, Calcutta (a), 102B(BH) (Central), 27-7-57 (b): 11-1-65 (h).
- 24. Messrs. Meteor (Private) Ltd., 21 Camac Street, Calcutta-16 (a): 831A(BH) (Central), 24-6-64 (b): (A) Magnesite, silicon, ferro-tungsten (c): 11-1-65 (h).
- 25. Messrs. S. M. Roy & A. K. Dutta carrying on business under the trade name Bengal Refrigerators, 30G Chowringhee Road, Calcutta-16 (a): 424A(BH) (Central), 3-7-59 (b); Insert Light fixtures after the words Kettli & spoon as appearing in the R. C. in the column "The dealer manufactures the following classes of goods named below" (d); 11-1-65 (h).
- 26. Shri Zakaria Shariff carrying on business under the trade name Zakaria Shariff, 15 Zakaria

- Street, Calcutta (a); 7A(CL) (Central), IC.
- 27. Messrs. Chauthmal, Kishanmal & Agarwal and Kantadevi Agarwal carrying a ness under the trade name Muthdhar Bassi Ezra Street, Calcutta (a): 1454A(Cl = 25-2-64 (b); (A) Caustic soda and alumin a (c): 8-1-65 (h).
- 28 Shri S. R. Baheti carrying on busine the trade name S. B. Traders & Supplier, Street, Calcutta (a): 503A(CL) (Central) 22. (A) Copper pipes (c), 12-1-65 (h)
- 29. Shri A. S. Arora carrying on busine the trade name Welden Engineering & Trad 71A Netaji Subhas Road. Calcutta (a) 12 (Central), 14-9-59 (b); (A) Cutteries (c) 8-14
- 30. Sarbasti Kanaiyalal Shantilal Mody sudan Dhirajlal Mody, Anantrai Damadarda Jasvantrai Damodardas Mody and Mann Damadardas Mody carrying on business of trade name Mody Brothers, P-11 New Bridge Approach Road, Calcutta (a) 11-(Central), 26-9-58 (b); (A) Paper (c), 8-1-6.
- 31. (S) Sarbasri Hanumandas Agarwalla yanarayan Agarwalla carrying on business in trade name Hanumandas Agarwalla, P. Howrah Bridge Approach Road, Calcutta (Hanumandas Agarwalla (Proprieto) cair. business under the trade name Hanumanda walla, P-12 New Howrah Bridge Approach Calcutta (a): 1801A(CR) (Central), 6-4-62 (b) (h).
- 32. Messrs. Nazarally rally and Seleh Nazarally carrying on busines the trade name Messrs. Nazarally Badarud (a): 200A(CR) (b): (A) Measuring tapes, pliers side wrenches, spanners, hand saw, grinders hamachines, screw drivers, hacksaw, hamme 8-1-65 (h).
- das Sadani, Lakshmi Narayan Sadani Vas Sadani, Lakshmi Narayan Sadani carr business under the trade name Messr. Lach Amarchand (for) Messrs. Lachmandas Amar 13 Jackson Lane, Calcutta (1) (a): 35B(CR) (1) 26-7-57 (b); (A) (1) Raw materials. (2) Plant nery spare parts and accessories, (3) Constores, viz., buttoms. Provided that all gowhich exemption from the payment of sale claimed are intended for use in the actual promanufacture of the goods named below the made garments (d): 8-1-65 (h).
- 34. Shri Purna Chandra Dutta carrying (ness under the trade name Sons. 71A Netaji Subhas Road. Calcu 225A(CR) (Central). 26-6-57 (b). (A) Coab bonded abrasive products (c): 13-1-65 (h)
- 35. Messrs. Vikram Engineering (Privated 16 Hare Street, Calcutta (a): 883A(EL) (c): 19-1-65 (h).
- 36. (S) Messrs. Ambika Prasad. Risha Arvind Kumar, Sm. Sri Kanta Devi and Prashan Gupta carrying on business under the name Tassar Textiles Company (for) Messrs

Richard Das. Arvind Kumar, (Sm.) Sri Kanta under the trade name lextiles Company, Great Eastern Hotel Old Court House Street, Calcutta (a); (Central), 29-11-61 (b); 20-1-65 (h).

Mangeram Agarwalla carrying on busiander the trade name Howrah Engineering
Madhu Sudan Paul Chowdhury Lane,
Marab (a), 793A(HW) (Central), 31-5-63 (b); (A)
Marab pipe fitting (waste block pipe cutting and
Marab netting) (c); (A) Waste black pipe cutting
Marab wife netting for manufacturing pipe and
Marab (d), 18-1-65 (h).

Men Haradhan Polley carrying on business with trade name Messrs. Harmond Engineering 11 Kantapukur 3rd Bye Lane, Howrah (a); which (Central), 14-3-60 (b); (A) Steel perforate 11 the manufacture of printing machines, cutticatines, proof press, book binding machines, and valves for sale (d); 18-1-65 (h).

Messrs Tarachand Saraf, Shyam Sundar (cruhardal Saraf, Ashok Kumar Saraf, Kadash sha shkati and Sm. Puspa Debi Saraf carrying tanes under the trade name Asoka Mercantile tation (for) Messrs Tarachand Saraf, Shyam Saraf Mantulal Agarwala, Mohanlal Ganeris Puspa Debi Saraf and Trishila Debi carrying husibess under the trade name Asoka Mercantile Corporation, 10,1 Ganapat Rai Khemka Lilaah, Howrah (a): 745A(HW) (Central), 80,16), 18-1-65 (h).

Messis, Murari Mohan Nandy, Panchkari Biswanath Nandy, Nimai Ch. Nandy and Pas Kundu carrying on business under the name The Wellington Hardware Stores, 24 an Chatterjee Lane, Howrah; Howrah (1), (A) in (1) (a), 96B(HW) (Central), 21-12-57 (b),

Mesos, Bajiangbali Engineering Co (Private) (G. T. Road, Howrah (a); 80A(HW) (Central), (b). (D) Disposal goods, (A) Automobile tyres tubes, flaps, machine parts, vehicle, parts, locomotive parts, motor car parts and arts (c), 20-1-65 (h).

Messrs Kanıram Agarwalla, Shewduttarai alla and Naranglal Agarwalla (Partners) carry-business under the trade name Messrs. Kaniewduttrai, P. O. Siliguri, Dist. Darjeeling (a); P) (Central), 15-7-57 (b), (A) Linseed oil (c); (h)

Messrs, Banalata Bose, Sachindra Nath Bose, Chandra Bose (Partners) carrying on business the trade name Messrs Tarit Illumination P O and Dist. Jalpaiguri (a); 40A(JP) h. 1-7-57 (b); (D) Hardware, (A) Screw, nut 1-65 (h)

Shri Tulsiram Agarwalla (Karta) carrying on under the trade name Messrs. Ramchandra 1. P O. Siliguri. Dist. Darjeeling (a); (1) (Central), 16-7-59 (b); (D) Hardware (c); (h)

S) Messrs, Air Conditioning Corporation Ltd. essrs Air Conditioning Corporation (Private) 2 Gillander House, Calcutta (a): 445A(LR) 1. 25-7-57 (b): (A) Refrigeration, air condi-

tioning, venti'ation plant and machinery allied spare parts, equipments, accessories, small tools together with motors, pumps, electrical machinery and components thereof, refrigerant gas, drum, cylinder, (D) Electrical machinery, refrigerating and air conditioning plants, building and plumbing materials, scientific instruments, paints, varnishes and chemicals requited for refrigeration, (A) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Refrigerations and air conditioning plants machinery, spare parts, accessories, water cooler, cooling tower, industriai blower fans, ventilators, fan guards, ammunition box, process control instruments and accessories. (D) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores. Provided that all goods for which are intended for use in the actual process of manufacture of the goods named below: (i) Air Conditioners. (ii) Water Coolers, (iii) Industrial Blowers and fan (d), 5-1-65 (h),

46. (S) Sarbasri Srmiwas Patodia, Madanlal Bhiwaniwala, Sawaliam Patodia, Nandkishore Bhiwaniwala, Jagannath Bhiwaniwala and Ratanlall Bhiwaniwala carrying on business under the trade name Messis Jannadas Sriniwas Co. (for) Sarbasri Briddhichand Bhiwaniwala, Sriniwas Patodia, Madanlal Bhiwaniwala carrying on business under the trade name Messis Jannadas Sriniwas Co., 21 Canning Street, Calcutta (a), 18A(LR) (Central), 13-6-57 (b); 5-1-65 (h).

47 (S) Satbasri Biswanath Prosad Agarwala carrying on trade name Messrs Nav Bharat Engineering Co., (S) 23A Netaji Subhas Road, Calcutta (for) 7G Clive Row, Calcutta (a), 1040A(LR) (Central), 17-4-59 (b); 12-1-65 (h).

48 (S) The English & Scottish Joint Co-operative Society Ltd carrying on business under the trade name Messrs Deokiajuli Estate (for) Messrs Dekiajule Tea Co Ltd., 21 Netaji Subhas Road, Calcutta (a), 849A(LR) (Central), 10-4-58 (b); 12-1-65 (h)

49 Sarbasri Chhaganlal Keshavji Thacker, Govindjee Pragji Thacker carrying on business under the trade name Messrs Eastern Mercantile Co., 2 Clive Ghat Street, Calcutta (a), 1519A(LR) (Central), 26-2-64 (b), (A) Lubricating oil (c); 13-1-65 (h).

50. Messrs. Ratanlal Changothia and Omprakash Chandgothia carrying on business under the trade name Bengal Flectrical Industries, 16 India Exchange Place. Calcutta (a). 1494A(LR) (Central), 13-11-63 (b), (A) Flectric motor (c): 14-1-65 (h).

51. (S) Messrs. Ashutosh Das and Bhabotosh Das carrying on business under the trade name Rabin & Sons (for) Messrs. Rabin & Sons, 128J Narkeldanga Main Road, Calcutta (a); 90A(MK) (Central), 24-6-57 (b), 15-1-65 (h).

52. Messrs The West Bengal State Handloom Weavers' Co-operative Society Ltd., 67 Badridas Temple Street, Calcutta, Calcutta (11), 24-Parganas (2), Burdwan (1), Jalpaiguri (1), Midnapore (1) (a); 89B(MK) (Central), 29-7-60 (b); (A) Machineries, spare parts and accessories for manufacture of

- bleached yarn and cloth, dyed yarn and cloth, calendered yarn and cloth (d); 18-1-65 (h).
- 53. (S) Shri Mussaddı Lal Agarwalla, Shri Kissen Lal Gupta and Shri Dinanath Agarwalla carrying on business under the trade name Messrs. Metal & Alloy Corporation, (S) 17B Protap Ghosh Lane, Calcutta (for) 38A Belgachia Road, Calcutta (a); (S) 1257A(MK) (Central) (for) 589A(SH) (Central) (b); 18-1-65 (h).
- 54. (S) Shri Swadesh Kumar Suri and Sm. Sushecla Suri (Partners) carrying on business under the trade name Messrs. Kardico (for) Srabari Swadesh Kumar Suri, Janak Raj Sabherwal and Sm. Susheela Suri and Sm. Swarna Sabherwal carrying on business under the trade name Messrs. Kardico. 44A Badridas Temple Street. Calcutta (a): 1186A(MK) (Central), 24-12-63 (b); 18-1-65 (h).
- 55 (S) Shri Alguram Shaw, Shri Ram Palat Shaw, Shri Ramodawar Prosad, Shri Ramadarash Prasad, Shri Chhajilal, Shri Jhinku Ram Shaw and Shri Ramdeo Ram Shaw carrying on business under the trade name Messrs, Popular Iron and Steel Company (for) Shri Alguram Shaw, Shri Ram Palat Shaw, Shri Ramdarash Prasad, Shri Chhajilal carrying on business under the trade name Messrs, Popular Iron and Steel Company, 192/1D Maniktola Main Road, Calcutta (a); 996A(MK) (Cential), 22-8-62 (b); 21-1-65 (h)
- 56. Shii Phanindra Nath Kundu (Proprietor) carrying on business under the trade name Messrs Bharat Biri Trading Co., Hili, West Dinajpur (a); 254A(ML) (Central), 30-5-64 (b). Biri leaves for manufacturing biri (d); 16-1-65 (h).
- 57. Sarbasri Jagannath Kundu and others carrying on business under the trade name Biswajanani Oil Mill, Puranabazar, P. O. Kharagpur, Midnapore (a); 52A(MN) (Central), 5-9-57 (b); (A) Groundnut oil (c); 12-1-65 (h).
- 58. (S) Messrs. Pronob Kumar Banerjee. Swapan Kumar Banerjee and Haradhan Kr. Banerjee (Partners) carrying on business under the trade name Haradhan & Co. (for) Messrs Pronob Kumar Banerjee. Jitendra Nath Banerjee and Haradhan Kr Banerjee (Partners) carrying on business under the trade name Haradhan & Co., 62/1A Netaji Subhas Road, Calcutta (a), 636A(MR) (Central). 27-8-57 (b); 21-1-65 (h).
- 59. (S) Messrs. Hariram Singhania and Shyamsundar Singhania carrying on business under the trade name Krishna & Co. (for) Shri Hariram Singhania (Proprietor) carrying on business under the trade name Messrs. Krishna & Co., 157 Netaji Subhas Road, Calcutta (a); 2A(MR) (Central), 22-6-57 (b); 21-1-65 (h).
- o0. Shri Ram Nath Seal carrying on business under the trade name Messrs. Hindusthan Furniture Works, Namopaia, Purulia, P. O. Purulia, Dist. Purulia (a), 274A(PR) (Central), 26-7-61 (b): (Insert in resale col.) Timber (c), 16-1-65 (h).
- 61. Shri Lalchand Rathi (Proprietor) carrying on business under the trade name Messrs. Murlidhar Lalchand, Manbazar Road, Purulia (a); 282A(PR) (Central), 20-12-61 (b); (Insert after poppy seed) Groundnut oil, cocoanut oil, mustard oil, gunja oil, linseed oil, tisi oil, chillies (c); 20-1-65 (h).

- 62. Shri Giridharilall Agarwala and Shri nath Agarwala carrying on business under Ink name Messrs. Rameshwarlall Radhakishen in nathpur, Dist. Purulia, Adra. Dist. Purulia 117B(PR) (Central), 10-7-57 (b): (Insert after of Gunja oil (c): 20-1-65 (h).
- 63. (S) Nopchand Agarwala carrying on hander the trade name Messrs. Ramgopal \(\chi\_p\) mand Shri Nopchand Agarwala under the trade name Messrs. Ram (lopar Chand, Main Road, Purulia (a), 44\(\text{PR}\) (10-7-57 (b); 21-1-65 (h).
- 64. (5) Shri Syam Sundar Kejtiwal carror business under the trade name India Oil Seak Synthetic Products (for) Shri Shyam Sundar Keji carrying on business under the trade name Mahesh Trading Agency, P-36 India Exchange Plantia (a): 907A(RB) (Central), 29-3-61 (b) 18-18 (h)
- 65. Messrs. Seeyok Tea Co. Ltd (5) 11 Ra dra Nath Mukherjee Road, Calcutta (tor) 5 Cl Row, Calcutta, Darjeeling (1) (a), (5) 408 R (Central) (for) 142B(LR) (Central) (b), 15-165 (2)
- 66. Messrs, Sclimbong Tea Co. Ltd. (8) Rajendra Nath Mukhetjee Road, Calcutte (18) Clive Row, Calcutta, (A) Darjeeling (19) (19) B(RB) (Central) (for) 143A(LR) (Central) 15-1-65 (h).
- 67 Messrs. The Oodhlabari Company Lik 11 Rajentra Nath Mukherjee Road, Cakuna et 14 Old Court House Corner, Calcutta, Jalpa Jar (a); (S) 92B(RB) (Central) (for) 19B(H1) at en (b); 15-1-65 (h)
- 68. Messrs. Satyanarayan Librewala Sant Kumar Bagrodia and Satish Coomai Bagrodia and Ing on business under the trade name Winsom It ing Co., (S) P-36 India Exchange Place. Calcutta (a) 3/1/1 (Central), 13-7-57 (b); 16-1-65 (h).
- 69. Shri Atul Chandra Dey carrying on his under the trade name New Calcutta Hardwar Glass Stores, P-22/1 Swallow Lane Calcutta 386A(RB) (Central), 13-7-57 (b), (A) Wind will plate glass, figured glass, wired glass, ribbed glocoloured glass, safety glass, toughened scenic glass, gauge glass and bulls eye lenses for table (c); 16-1-65 (h).
- 70. Messrs. Bawa Glass & Crockenes (P.) Ltd., (S) 63H Radhabazar Street, Calcutta (for) Radhabazar Street, Calcutta (a), 116A(RB) (Cent 22-6-57 (b); 16-1-65 (h).
- 71. Messrs. The Indian Iron & Steel Co. Lia Mission Row, Calcutta-1 (a); 10B(RB) (Cent 15-6-57 (b); (1) Raw materials. (2) Plant, maching spare parts and accessories, (3) Consumable stop Provided that all goods for which exemption a payment of sales tax is claimed are intended for in the actual process of manufacture of the products (d); 20-1-65 (h).
- 72. Shri Mahabir Prasad Birhiwala (Proprie carrying on business under the trade name Me Lanco Packers, 89/8 Lower Chitpur Road, Calc

Misjid Lane, Raniganj, Burdwan (a); (S) pl) (Central) (for) 871A(RJ) (Central) (b); 65 (h).

(5) Sarbasri Ram Ratan Parurampuria, Jiwan-Parsurampuria and Hari Kissan Parsurampuria ag on business under the trade name Industrial Corporation (for) Sarbasri Shiv Prosad alawala, Jiwanram Parsurampuria and Hari Pasurampuria carrying on business under the game Industrial Stores Corporation, 50 Manick 5h. Street, Calcutta (a); 1166A(SH) (Central), 1(b), 16-1-65 (h).

(S) Shri Ramanuj Dubey carrying on business the trade name Ramanuj Dubey (for) Ramanuj by, 31 B Ultadanga Coal Depot, Calcutta (a); (4)(SH) (Central), 22-7-57 (b); 20-1-65 (h).

K (S) Sarbasri Gouri Kanta Sen and Susobhan (Partners) carrying on business under the trade Sunny & Co. (for) Sunny & Co., 85 Middle Id, Calcutta (a); 293A(TL) (Central), 23-7-57 (b); 145 (h).

on the street of

151 Shii Gholam Rasool (Proprietor) carrying names, ander the trade name Gholam Rasool Shii Gulam Rasul (Proprietor) carrying on the trade name Messrs. Ghulam a 40.43 5 N Banerjee Road. Calcutta (a): 11L1 (Central), 4-4-62 (b), 18-1-65 (h).

Messrs. Bharat Export Ltd., 9B Chowringhee Calcutta (a); 758A(TL) (Central), 20-6-62 (b); P v c leather cloth, cycle tyres, cycle parts, ensulated cable, p. v. c. cable, aluminum and conductors, rectified unit, stainless steel cut-nu utensils, manhole covers with frames, woollen y garments, white metal and brass articles, sew-archine and accessories (c), 18-1-65 (h)

Shri Jan Bibi, Madanial Choudhuri, Jagjiban huri (Partners) carrying on business under the name Suramuli Bahadur Muli, i Convent (alcutta (a), 568A(TL) (Central), 14-1-60 (b), roundnut oil (c); 18-1-65 (h).

Shn N. S. Krishnamurthi (Proprietor) carrybusiness under the trade name N. S. Krishna-(S) P-31 C. I. T. Road, Calcutta (for) P-35 Evchange Place, Calcutta (a): (S) 952A(TI) I (for) 953A(RB) (Central) (b), 18-1-65 (h)

Shri Gopi Chand Gupta (Proprietor) carrying isiness under the trade name Messrs. Arch es Corporation. (S) 2 Chowringhee Road. (for) 3 Bentinck Street, Calcutta (a); (S) Li (Central) (for) 1071A(RB) (Central) (b); (h).

nator) notes.—Regarding the amendments be following code letters have been used in the manner in which the particulars of registave been amended:—

eans "Add"; (D) means "Delete"; (S) means ite".

'S. K. BOSE, Commissioner.

No. 24 C. T.—28th January 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancilled with effect from the date noted against each of them are published for general information;

Notes: (a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of Electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale, resale.
- (h) Date of cancellation
- 1. Messrs. Deva Industries., 17 Deshapriya Park West, Calcutta-26 (a): 430A (BH) (Central), 3-8-59 (b), Steel drums and kegs (c). Resin, Inneed oil, chemicals, wax, solvents and plastics for manufacture of printing press roller composition, type-writer roller composition, duplicating roller composition, jute mill and cotton mill roller composition (d), 14-1-65 (h)
- 2. Messrs. Goenka Trading Corporation, Bankura (a) 16A (BK) (Central) 17-57 (b), Sugar. salt, foodgrams pulses, turmeric spices and matches, oil seeds and chemicals (c) 9-1-65 (h).
- 3. Sardesai Bros. (Private) Ltd., 54 Ezra Street, Calcutta (a) 125A (CL) (Contral), 20-6-57 (b), Tallow sizing materials, gums, starches and funshing materials, bobbins and s uttles (c), 9-1 65 (h).
- Shri Ranbir Deb Thakar carrying on business under the trade usine Indian Tea Export Corporation 4 Dalhousic Sqr. East, Stephen House, Room No. 9, Calcutta (a), 809A (EL) (Central), 13-9-63 (b) 16-1-65 (h).
- 5. Shri Brajraj Sharma carrying on business under the trade name Steel & Stores, 53 Netaji Subhas Road. Calcutta (a). 961A (LR) (Central), 31-10-58 (b), from and steel, ball and bearing, tools hardware goods, metals chemicals machineries, wire and wire products, rubber goods pipe and pipe fittings emety cloth and emery paper (c): 13-1-65 (h)
- 6. Kashim Haroon Cutchi and Ramju Kashim Cutchi carrying on business under the trade name Messrs. Haroon Umar Katchi, Main Road, Parulia (a), 109A (PR) (Central), 10-7-57 (b); Cloth, cigarettes, manufactured tobacco, cutlery, vegetable ghee, dalda, matches biri, toa, tubes, tyres, battery, soap, medicine, yarn, spirit, cement, ropes, confectionery (c); 16-1-65 (h).

7. Mesers. Gobardhandas Makkar, 85 Cotton Street, Calcutta (a); 501Å (RJ) (Central), 23-7-57 (b); Hat materials, piece goods, woollen goods. bedding stores and readymade goods (c); 19-1-65 (h).

#### S. K. BOSE, Commissioner.

No. 21 C. T.-28th January 1965. In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules:

Serial No. of the declara-tion forms which have been cancelled under rule 27A(4) of the Bengal Salos Tax Rules, 1941.

Namo, address and R. C. No. of the desler/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.

1. A-536162 to A-536164 Mess.s. J. H. Industrial Corpora-tion, 42 Chowringher Road, Calcutta. BH/3585A.

2. A/13-500968 A/13-500970.

Mesers. Munnalal Bhalotia, 226 Lower Circular Road, Calcutta. BH/262B.

3. D-092524

Messrs. Esso Standard Eastern Inc. 6 Church Lane, Calcutta-1.

A-327496 to A-327504 B-484622 to B-484628.

Mesars. Gopal Rice Screen Mtg. Co., 284 G. T. Road, Salkia. Howrah. HW/1920A.

Serial No. of the declaration forms which have been cancelled under rule 27A(4)

Name, address and R. C. the declaration whom the declaration declaration of the decl of the Bengel Sales Tax Rules, 1941.

fame, address and R. C.
the dealer, undertake
whom the declarates,
were issued by the styr
Commercial Tax Officer.

5. B-327746 to B-327750 Messrs. Selmbong Les r. D-110962 to D-110965. 8 Chve Street, Calcutta, LR/16B.

6. A-126269, B-198536 to B-198540.

Messrs. Socyok Tea one Lunited, 5 Chiv Roy, Cast LR/56B.

7. A,10-591975 A/10-592000. to

lessrs. Commercial Pro Limited, Chartered I Buildings. Calcutta LR/70A. Messrs.

8. A-108541 to A-108555

Messrs. Chimmrani Gindha 94 Lower Chitpur Road, fajor RJ /591A.

#### S. K. BOSE, Commission

No. 2200/1C.T. — 10th February 1965 Kalyan Kumar Mukherjee, Commercial Tax Off Grade II of Jorasanko charge, was allowed ear leave for three days from 28th December 1964 under rule 169(a)(i) of the \( \) Bengal Service Rules, Part I.

No. 1919/1C.T. — 3rd February 1965 Binayendra Lal Bose, Commercial Tax Office 6 Il of Bhowanipur charge, was allowed earned. for three days from 14th December 1964 to December 1964 under rule 169(a)(i) of the 1 Bengal Service Rules, Part I.

S. K. BOSE, Commission

## The



### (Bazette

[XA 13]

THURSDAY, MARCH 4, 1965

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### PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

#### GOVERNMENT OF WEST BENGAL

# TORATE OF COMMERCIAL TAXES WEST BENGAL NOTIFICATIONS

Calcutta

- 5 C T—4th February 1965.—In pursuance rovisions of section 9 of the Bengal Finance A) Act, 1941 (Bengal Act VI of 1941), the names and addresses of newly registered together with a description of the goods by their registration certificates are published all information:—
- (4) Senal number, name, address, chief place of business and number of branches.
- (b) Number and date of the registration certificate.
- (i) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.

In Janaki Nath Chatterjee (Proprietor) carrypusiness under the trade name Messrs. Science by Peary Mohan Roy Road, Calcutta-27 (a): 1A, 20-1-65 (b); (1) Raw materials, (2) Plant To spare parts and accessories. Provided goods for which exemption from payment of the claimed are intended for use in the actual of manufacture of the goods named below: thic apparatus and charts for laboratories (c); tes and chemicals for laboratory use (d).

less. Carter Hydraulic Power Private Ltd., first F. New Alipore. Calcutta-33 (a): i4. 22-1-65 (b); (1) Raw materials. (2) Plant Provided from spare parts and accessories. Provided foods for which exemption from payment of the claimed are intended for use in the actual of manufacture of the goods named below:

- (i) Oil Hydraulic pumps, valve, jacks, cylinders and allied accessories, spares of material handling equipments and of trucks and motor vehicles (c).
- 3. Shri Badri Singh (Proprietor) carrying on business under the trade name Messrs. Singh Service Station P-41 Circular Gaiden Reach Road, Calcutta-12 (a); AL/1062A, 25-1-05 (b), Mobil oil, distilled water, gear oil and grease (d).
- 4. Messrs. Md. Rizwanuddin, Md. Shamsad Ali carrying on business under the trade name Messrs. Baba Rubber Works, 17/D New Tangra Road, Calcutta-16 (a), BH/3743A, 15-1-65 (b); Raw materials, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Canvas and rubber footwear (c).
- 5. Shri Surath Lal Das carrying on business under the trade name Messrs. Surath Lal Das & Co., 9/1 Syed Amir Alı Avenue, Calcutta (a): BH/3744A, 15-1-65 (b): Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sized timber, frames of windows and doors, furniture (c); Timber (d).
- 6. J. Mahabeer & Company (Private) Ltd., 48B Park Street. Calcutta-16 (a). BH/3745A, 16-1-65 (b); Printing machinery, accessories and spare parts and printing inks (d).
- 7. Shri Sambhu Nath Laha carrying on business under the trade name Messrs Modern Industries Corporation. 162 Rash Behari Avenue, Calcutta (a); BH/3746A, 21-1-65 (b); Raw materials. Provided that all goods for which exemption from payment of

- sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hand tools (c); Carpentery and smithy tools (d).
- 8. Fomindia (Private) Ltd., 48B Park Street, Calcutta-16 (a); BH/3748A, 25-1-65 (b); Photographic films and photographic paper (d).
- 9. Sm. Lilamoyee Sen, Messrs. Sudhir Kumar Das, Jatındra Ch. Dey, Chittaranjan Sen carrying on business under the trade name Messrs. Lila Stores, 93A Rash Behari Avenue. Calcutta-29 (a): BH/3749A. 27-1-65 (b): Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Garments (c); Cloth and garmnets (d).
- 10. Sarbasri Dulal Krishna Dutta and Shekhar Krishna Dutta carrying on business under the trade name Dutta Brothers. B41-42 College Street, Market, Calcutta (a); CL/3816A, 19-1-65 (b); (1) Cosmetics. (2) Scent. (3) Butter and milk products, (4) Disinfectant. (5) Aluminium and glass utensils. (6) Candles, (7) Fountain pen and pen holders, (8) Pencils, (9) Writing slates, exercise books, writing pads and ink, (10) Flower vase, (11) Leather bags, (12) Watch bands, (13) Oil cloth, (14) Umbrella, (15) Tea, coffee and cocoa, (16) Honey, (17) Tooth brush, tooth powder and paste (d).
- 11. Messrs. Haridas Shaha. Himangshu Kumar Shaha, Dinanath Shaha and Biswanath Shaha carrying on business under the trade name Hari Das Shaha, P-10 New Howrah Bridge Approach Road, Calcutta (a); CR/3532A. 18-1-65 (b).
- 12. Messrs. Jai Glass & Chemicals (Private) Ltd., 104 Old Chinabazar Street, Calcutta (a); CR/3533A. 20-1-65 (b); Tamarind seed and starch, (i) Raw materials, (ii) Plant, machinery spare parts and accessories, (iii) Consumable stores, e.g., Lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tamarind seed powder (c).
- 13. Messrs. Pravin Bagmal Mody and Bakul Mody carrying on business under the trade name Mody Brothers. 1 Bonfield Lane, Calcutta (a); CR/3534A, 20-1-65 (b); Drill, holders, punches, chisels, sockets, flexible handle Extensunbar, belting and adhesives (d).
- 14. Shri Hem Chand Churoria (Proprietor) carrying on business under the trade name Indian Electronic Products, 91 Netaji Subhas Road, Calcutta (a); CR/3535A, 20-1-65 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Transistor sets (c).
- 15. Shri Chanchal Mall Lodha and Sm. Daulat Devi Jain carrying on business under the trade name Best Traders. 89 Netaji Subhas Road. first floor. Calcutta (a): CR/3536A. 21-1-65 (b); Nuts. bolts. screws. hand-made pins. rods, rivets, hooks, wire nails. washers and pipe fittings (d).
- 16. Shri Satya Ranjan Das (Proprietor) carrying on business under the trade name Co-Operative Stores, 40 Netaji Subhas Road, Calcutta (a);

- CR/3537A, 21-1-65 (b); Copper rods, strip tapes, sheets, wire, brass rods, phosphor stripes and rods, gun metal ingots and whit ingots (d).
- 17. Gour Sur (Proprietor) carrying on under the trade name Eastern Camera Sa Dalhousie Square, Calcutta (a). EL 3691A. (b); (1) Raw materials. (2) Plant, machiner parts and accessories. (3) Consumable stores vided that all goods for which exemption payment of sales tax is claimed are intended in the actual process of manufacture of the named below: Photographs (c), Cameras, tile toframes, photographic goods (d).
- 18. Messrs., Croplife Chemicals (Private carrying on business under the trade name Chemicals (Private) Ltd., 27 Bent.nck Street, (a); EL/3692A, 25-1-65 (b); (1) Raw mater Piant, machinery spare parts and accessor Consumable stores. Provided that all gow which exemption from payment of sales claimed are intended for use in the actual primanufacture of the goods named below Instormulations (c).
- 19. Cannanore Nara Sinha Kamath can business under the trade name Office Et Corporation, 3 Mangoe Lane, Calcutta (a), EL, 25-1-65 (b); Carbonised paper rolls, telepriner rolls (d).
- 20. Shri Panchu Saday Sett carrying on brunder the trade name Messrs. Sett Iron (a Howrah-Amta Road, P. O. Baltikuri, Howa HW/2905A, 22-1-65 (b); (1) Raw materials (2 machinery, spare parts and accessories (3) sumable stores, e.g., Coal and coke Proude, all goods for which exemption from paymen, of tax is claimed are intended for use in the process of manufacture of the goods named for sale: (i) Machine parts (c).
- 21. Messrs. A. K. Chatterjee & D C. carrying on business under the trade name Ecc Casting Corporation, 67/1 Annada Pravad B. Lane, Howrah (a): HW/2906A, 22-1-65 (b). If materials, (2) Plant, machinery, spare parts accessories. Provided that all gools for exemption from payment of sales tax is claim intended for use in the actual process of manu of the goods named below for sale (1) M parts (c).
- 22. Messrs. Haradhan Mondal and Jiba Mondal carrying on business under the trade Metal Products, 'V' Road. Shanpur. Shibtala Dassnagar, Howrah (a); HW/2907A, 22-1-65 | Raw materials. (2) Plant, machinery, spare pa accessories. (3) Consumable stores. e.g. Cockerosene oil. Provided that all goods for exemption from payment of sales tax is claim intended for use in the actual process of manifest of the goods named below for sale. (1) Non machine parts, valve, cock. bush and spindles
- 23. Shri Kanailal Sarkar carrying on the under the trade name Messrs Known Lub Supply, 120 G. T. Road (North). Salkia, How. HW/2908A, 22-1-65 (b); Motor parts. mobil other lubricating oil (d).

The National Small Industries Corporation using on business under the trade name Indosering on business under the trade name Indosering Production & Training Centre, and Howrah (a); HW/2909A, 25-1-65 (b); (1) in the Industrials, (2) Plant, machinery, spare parts and substitution of the Industrials (3) Consumable stores, e.g., Coke, coal, gas, (3) gas, bentonite, grease, lubricating oil, gas of cathide, sand and chemical. Provided all goods for which exemption from payment of that is claimed are intended for use in the actual gas of manufacture of the goods named below six (1) Machine parts, machine, tools and electically instruments (c).

is Shri Moniee Harjee Poker carrying on busiunder the trade name Messrs. Shree Saraswati Mill South Jhapardah Bazar (Domjur), Howrah HW 2910A, 25-1-65 (b); (1) Raw materials, (2) is machinery, spare parts and accessories, (3) imable stores, e.g., Grease. Provided that all is for which exemption from payment of sales is claimed are intended for use in the actual is of manufacture of the goods named below ale (1) Sized timbers, planks and packing boxes

Shri Ramdas Mathuradas Somaiya carrying gamess under the trade name Bipin Jewellers. If St. Hariram Goenka Street, Calcutta (a): 1954, 18-1-65 (b): (1) Raw materials. Provided a fligoods for which exemption from payment of learn's claimed are intended for use in the actual tress of manufacture of the goods named below: her ornaments and silver materials for sale (c): her ornaments and silver materials (d).

- B Shri Madho Prosad Jhawar carrying on busis under the trade name National Petroleum Coms, 23A Kalakar Street, Calcutta (a); JK/3386A, held (b), Kerosene oil, lubricating oil, wax grease
- Shri Ramchandra Kamani carrying on busibunder the trade name Kamani Exports (India). Aurayan Prosad Babu Lane, (2nd floor), Calcutta-7; JK 3387A, 20-1-65 (b); Raw jute, foodgrains.
- 9 Messrs Haribagas Lahoti, Satyanarain Lahoti, aswarlal Lahoti, Shiv Bhagwan Lahoti, Murli-Lahoti carrying on business under the trade Lahoti & Sons, 48 Nalini Sett Road, Calcutta JK 3388A, 21-1-65 (b); Renold chain, silken e.grey malmal, sisal rope, measuring tape, cotton b. h. r strip (d).
- No Shri Krishan Lal Jain carrying on business for the trade name Metro Plastics, 64/1 Ratan for Gurden Street, Calcutta-7 (a): JK/3389A. 145 (b). (1) Raw materials, (2) Plant, machinery. In parts and accessories. Provided that all goods which exemption from payment of sales tax is used are intended for use in the actual process of affacture of the goods named below: Fountain and parts thereof, ball pen and parts thereof.
- l. Messrs. Sitaram Kanodia. Viswanath Kano-Bhagwatt Prosad Kanodia. Sambhu Charan ledia carrying on business under the trade name steel Engineering Corpn., 20 Maharshi Deben-Road, (1st floor, Room No. 11/1). Calcutta-7 (a): 3390A. 22-1-65 (b); (1) Raw materials. Provided

- that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:
  (i) Bright steel bars for sale (c); M. s. rounds, carbon steel round, m. s. channel, m. s. angles (d).
- 32. Shri Krishna Lal Kedia carrying on business under the trade name Krishna Lal Kedia, 25A Swallow Lane, Calcutta (a); LR/3644A, 15-1-65 (b); Grinding wheels, bolts and nuts, leveling shaft, belt lacing, tracing paper, centrifugal blower, tracing cloth, oil burner, oil filter, drawing ink, hose pipe, screw, electric motor, paints, pulley, fire bricks, fire clay, ball bearing, oil pre-heater, milling cutter, exhaust fan. cotton waste, hessian cloth (d).
- 33. Shri Hirendra Bhadra carrying on business under the trade name Messrs. Industrial & Engineering Equipments, 24 Netaji Subhas Road, Calcutta (a); LR/3645A, 18-1-65 (b); Air hose, air rubber, sealing plier, petrol pipe, sly wrench, bearing, seal track roller, lead seals, oil lines, roller seals, lead ingot, bush, bolts, gear, shaft, steel flange, lever assay, cage assay, rubber 'o' ring, pin, nozzle valve, spring (d).
- 34. Messrs. Vinkay (Private) Ltd. carrying on business under the trade name Messrs. Vinkay (Private) Ltd., 33 Netaji Subhas Road, Calcutta (a); P-30 Dalimtola Lane Extension. Calcutta-14 (a); LR/358B, 20-1-65 (b), M. s. rounds, iron pipes (d).
- 35. Shri Arjun Kumar Jain carrying on business under the trade name The Jainsons & Co., 34 Mahendra Goswami Lane, Calcutta (a), MK/3854A, 27-1-65 (b), Plastic fibre sheets, plastic bags (d).
- 36. Shri Bul Chand Ahuja carrying on business under the trade name Bul Chand Ahuja, Kapasberia Brick Field, P. O. Tamluk, Dist. Midnapore (a); MN/1783A, 20-1-65 (b); (1) Raw materials, consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Bricks (c).
- 37. Shri Nandlal Joshi carrying on business under the trade name Joshi Motor Stores, 28 Pirbaba, Inda, P. O. Kharagpur, Midnapore (a); MN/1784A, 21-1-65 (b), (1) Automobile spare parts and accessories, (2) Lubricating, (3) Tyres and tubes for motor vehicles (d).
- 38. Shri Netai Datta carrying on business under the trade name Thomson & Jonathan Industries, 6-B Bentinck Street, Calcutta (a); RB/1520A. 22-1-65 (b); (1) Raw materials. (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Polythene bags (c); Plastic dust caps, polythene ferrules, polythene discs (d).
- 39. Shri Benoy Krishna Banik Chowdhury (Proprietor) carrying on business under the trade name Messrs. Cosmo Electro Corporation, 167 Netaji Subhas Road, Calcutta (a): RJ/3137A. 25-1-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Radio components, glass and porcelain tubes, solder, nichrome-wire, steel wire, brass strips. Provided that

all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:
(1) Radio, resistances, transformers (c); Radio, radio components, nichrome-wire, steel wire, brass strips, steel strips, insulated copper wires (d).

- 40. Messrs. Brijlal Agarwala and Kamala Devi carrying on business under the trade name N. K. Industries, 146 B. K. Paul Avenue, Calcutta-5 (a); SH/3570A. 25-1-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Industrial plastic goods (c).
- 41. Shri Nirmalendu Chakravorty carrying on business under the trade name Messrs. Machine Age (India), 34 Ganesh Chandra Avenue. Calcutta-13 (a); SL/4299A, 8-1-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Engineering goods according to previous order received from the purchasers (c); Castings and fabrications, according to previous orders received from the purchasers, bolts, nuts. washers (d)
- 42. Shri Sambhu Nath Dhur carrying on business under the trade name Messrs. Dhur Bros., 41/B Chandney Chawk Street. Calcutta (a): SL/4300A. 11-1-65 (b): Cutleries, crockeries, enamel wares for domestic use, lights and lamps (declaration forms would be supplied only on proof of actual purchases) (d).
- 43. Shri Sushil Kumar Mohta, Sm. Kusum Gulab Chand Shah Kalpesh R. Shah, Chetan A. Shah, last two partners being minor represented by his natural guardian (Rasiklal Karamchand Shah and Amritlal Karamchand Shah, father, respectively) carrying on business under the trade name Messrs. Universal Distributors, 33 Bepin Behari Ganguly Street, Calcutta (a); SL/4302A. 15-1-65 (b); Heater, wires, clamps, choke, tube lamps and bulbs, holders, bell, bugger, ncon-tester, adopter, black tape, empire tube, fuse, heating element, flexible pipe, electric motors, starters, switches, megger, earth-tester, meters and ameters, conduit pipe, elbow, lock nuts, saddles, porcelain base, porcelain heater, tube, ball, roller and thrust bearing, plumber blocks, chains, chain links, brass rods, pipes, sheets, handles, shieves, copper rods. washers, rivets, iron and steel rod, flat, angle, machine parts, cutters, drills, spanners. blocks, files, hinges, nipples, steel tape, conduit die, rawl plug bits and holders, pliers, carborandum powder, emery cloth. sand paper, aloxide tape, grinding wheels and stones, grease, varnish, paints, paraffin vax, rubber solution adhesive, cotton taps, sewing thread, jute twine, rope, jute canvas, hessian, gunny bags, wooden boxes, hoop iron, g. i. wire and rope, bolts and nuts, screws, gate valves, lead seals, buckets, shovel, spades, scissors, pulley cham cap seals, oil cans, screw drivers. bib cockks, polythene tubes, cane baskets, rubber, cotton and asbestos gloves, v. belt, leather belt, belt lacing, leather old sheets, welding flux, welding rod, welding machine, electrodes, white metal, asbestos sheet, torch cells, torch light, glass spectacle, gauge glass, wire nails, panel pins, wire and hair brushes, ebonite, phospher bronzes, gun metal and carbon

- steel rods, water coolers and dust collection ments, air cooled compressor, cyclone separate fans, paint shop, ventilation equipments (d)
- 44. Shri Bimalendu Das carrying on under the trade name Messrs. Benoy Stores, 16 Behari Ganguly Street. Calcutta-12 (a), SL 16-1-65 (b).
- 45. Shri R. C. Hariram carrying on busi under the trade name Messrs. Nariraj Electron C. Saklat Place, Calcutta-13 (a); SL/4304A, 16-1-65 Radios and parts and accessories thereof. 1 speakers, soldering iron (d).
- 46. Shri Nirmal Chandra Sharma carrying business under the trade name Messrs Raj. Dharamtola Street, Calcutta (a); SL 4305A, 19. (b); Raw materials, Consumable stores. Provided that all goods for which exemption from payments sales tax is claimed are intended for use in the approcess of manufacture in West Bengal for what the goods named below: (1) Leather goods for sonal use of buyers (c).
- 47. Shri Jagadish Chandra Hargovind Day coing on business under the trade name Messy Ap & Distributors, 25 Mirzapore Street, Calcutta-u SL/4306A, 20-1-65 (b); Caustic soda, soda ash p sium permanganate, borax, zinc dust trichlorodlene, acid formic, sulphuric acid, sodium nr hyflosupercell and filter cloth (d).
- 48. Sarbasri Damodar Prasad Gupta. Jaga Gupta (Partners) carrying on business under trade name Universal Process, 29B S. N. Ben Road, Calcutta (a); TL/2887A, 25-1-65 (b). (It materials, (2) Plant, machinery, spare parts accessories. Provided that all goods for a exemption from payment of sales tax is claimed intended for use in the actual process of manufactof the goods named below: (i) Blocks, printed for and registers (c).
- 49. Sarbasri Srikishan Jhajharia, Madanlal Sigi, Beharilal Parasrampuria and Sm. Sarla Sh (Partners) carrying on business under the trade r United Sales Corporation, 2 Chowringhee R Calcutta (a); TL/2888A, 27-1-65 (b). Handle cotton carpet, jute carpet, coir mats and matistaple fibre carpet, woollen carpet and brassware

S. K. BOSE, Commission

No. 26 C. T.—4th February 1965 - In puru of the provisions of section 9 of the Bengal Fin (Sales Tax) Act. 1941 (Bengal Act VI of 1941) following names and addresses of registered to whose registrations under the Act were ame with effect from the date noted against each of 1 and in respect of the particulars appearing in different items in the manner indicated against particulars are published for general information Notes.—(a) Serial number, name, address, chief 1 of business and number of branches

- (b) Number and date of the registra certificate.
- (c) Goods for use in manufacture in bengal for sale.

Boods for resale in West Bengal.

But of amendment.

M Banerjee, S. C. Mukherjee carrying on the trade name Messrs. Model Electer the trade name Road, Calcutta (a); (1.9-41 (b); (A) Groundnut oil (d);

Masirul Haque carrying on business on Messrs. Abdul Bari, B-12 girade name Messrs. Abdul Bari, B-12 girl Road. Calcutta (a); AL/969A, 22-12-54 huminium scrap and empty tins (d); 18-1-65

Sumatilal Mehta carrying on business inde name Indian Traders, 71 Canning Okulta (a), AT/3988A, 26-8-64 (b); (A) the men manual accessories (d); 22-1-65 (e).

Messrs Mntyunjoy Panja, Sanatan Panja on business under the trade name D. D. Co (for) Shri Mrityunjoy Panja carrying os under the trade name D. D. Panja & Amratola Lane, Calcutta (a): AT/3977A, b) 22-1-65 (e)

Sarbasri Kishanlal Mahawar, Ratanlal san's Sm. Shanti Devi Mahawar carrying on uset the tride name Kishanlal Ratanlal sham Mukund Kishore Mahawar, Kishanlal san Shanti Debi Mahawar carrying on unler the trade name Kishanlal Ratanlal, and Street, Calcutta (a); AT/3873A, 4-1-63

From Ranjit Kumar Saha carrying on busifer the trade name Gouri Cloth Stores (for) 19th Stores, 80 Cross Street, Calcutta, 17 20th Street, Calcutta (1) (a); AT/266B, (b), 27-1-65 (e).

it (reat Eastern Stores (Private) Ltd., 30 ince Road. Calcutta (a); BH/255A, 22-9-41 Glass cockeries, earthen wares, naptholene it powder (d), 15-1-65 (e).

is Messrs Ramesh Chandra Bajoria, Sm.
t Devi and Rajkumar Mansinghka carrying
these under the trade name Messrs. Arvind
t Company (for) Messrs. Ramesh Chandra
Sm. Bhagwati Devi, Harakh Chand Sarawgi
todnari Lal Singhania carrying on business
that a name Messrs. Arvind Trading Com\$\frac{91}{4} A \text{ Hindusthan Park, Calcutta (a);}
\$\frac{94}{5} 23-7-59 (b); 19-1-65 (c).

Mess Mymensingh Biswas Bros. (Private) SIF Keyatola Road. Calcutta-29 (a): MA. 6-12-63 (b); (A) Defectives and cuttings 1 and steel (d); 20-1-65 (e).

Mears Indian Building Elements Co. (Private) tarying on business under the trade name Indian Building Elements Co. (Private) Ltd... Innighee Road, Calcutta-16. (A) Calcutta-1 BH 363B (for) BH/3578A (b); 21-1-65 (e).

Messrs. Assam Proper Tea Co. Ltd.. (S) 62 Mer Circular Road, Calcutta (for) 4 Saklat Calcutta-13 (a); (S) BH/3747A (for) SL/2052A 8465 (e).

- 12. Messrs. Samuel Osborn (India) Ltd., 1 Acharya Jagadish Bose Road, Calcutta-20 (a); BH 3164A, 27-9-41 (b); (A) Edging machine and drawing cabinet parts, semi dry powder for blue printing machine, trimner, door fittings, trolley for blue printing machine (d); 25-1-65 (e).
- 13. Amalgamated Electricals (Private) Ltd. carrying on business under the trade name Amalgamated Electricals (Private) Ltd., Kanak Buildings, 41 Chowringhee Road, Calcutta-16 (a); BH/3632A, 11-4-64 (b); (A) G i. wire (d); 27-1-65 (e).
- 14. Messrs. Larsen & Toubro Ltd., Kanak Buildings, 41 Chowringhee Road, Calcutta-16 (a); BH/3386A, 21-5-62 (b); (A) Bull dozers and scrapers (d); 27-1-65 (e).
- 15. Shri Kalipada Bhakat carrying on business ender the trade name Messrs Biswakarma Oil, Atta and Dal Mill, Khagra, Mursidabad (a); BR/735A. 2-1-63 (b), (D) Linseed oil and til oil (d); 22-1-65 (e).
- 16. Shri Mohanlal Maroti carrying on business under the trade name Messrs. Mohanlal Ashoke Kumar, Khagra, Mursidabad (a); BR/469A, 11-1-57 (b), (D) Castor oil, (A) Groundnut oil (d); 25-1-65 (e)
- 17. Shri Nibaran Chandra Deb (Proprietor) carrying on business under the trade name Nibaran Chandra Deb, Biswasingha Road, Cooch Behar (a): CB/43A, 1-3-51 (b), (A) Linseed oil and cocoanut oil (d); 25-1-65 (e).
- 18. Messrs. Kadarbhoy Abbashhoy carrying on business under the trade name Indian Rice Mill Stores, 71A Netaji Subhas Road, Calcutta (a): CR/1590A, 28-4-49 (b); (A) (1) Raw materials. Steel rods, plates, iron rods casting machineries, paints, lubricating oil, iron and steel plates, brass, tools and Provided that all goods for which machineries exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Rice mill parts, (11) Oil mill parts, (iii) Flour mill parts, (D) Mill stores and hardware (c): (A) Rice huller machine spares. tice mill stores, rice mill machineries and spares, flour mill machineries and spares, oil mill machineries and spares, silicate cement, chemical salt, emery grain and powder, carborandum grain and powder, pulleys, m. s. bught shafting, silver steel bars, rods, bush block, couplings, collars, huller screens, cover, frame, shall, jam nuts, battam, blade, shaft, fudil, mukha, cover clamp, grease, sluice value, kan screw, chawa bolts, m s. and c. i. handi, m. s. chimney, accentric, iron cement, iron hopper, wooden fan, broomsticks, iron tin and balti, hessian cloth, suth, boiler paint, chimney paint and engine paint, aluminium paint, white paint tarpentine, red-oxide, black japan, safedo boller vessel, c. i. boiler darwaja and bars, iron coal shovel, pitch, canvas, hose pipe, injector, brass filter, power transmission equipments, ball and roller bearings, taper roller and thrust bearings, ball bearing sleeves, nut and washers (sockets). jute, textile machineries and their parts, cotton, ball bearing block, steel balls, grease cups, nipples, grease guns, cotton and flex hose pipes, flexible tubes and pipes, v. belts, link bolts, balata belting hair belting, rubber belting, leather belting, canvas belting hair belting, rubber belting, leather belting, canvas belting ing, cotton belting, gun metal and brass fittings, boiler

fittings, c. i. castings, non-ferrous castings, gun metal castings, leather buckets, valves, washers, pumps of all kind and spares, circular saws, bend saw blades and other saw mill accessories, all kinds of sugar mill requisites, perforated steel sheets, copper liner, copper sheets, brass perforated sheets, brass plain sheets, bronze sheets, wire, asbestos goods, asbestos tapes, round packings, mill boards, rock hard packing. yarn asbestos, asbestos steam jointings, asbestos fibre sheets, asbestos cloths, sheetings, brake linings, greased and graphited hemp, jute, cotton packings, fire cement, oil engine and its parts, fuels injection equipment, black lead or graphite powder, brading machine and their parts, hosiery machine spare and accessories, lawn mower, lawn mower machines and spares, tea garden machinery and spares, iron buckets, iron dhama, cane baskets, emery and carborandum grinding wheels, stones, belt paste, drama, ganda biroja, resin, steam engine spares, weighing machines, steel files, hacksaw blades, brushes, springs, brass and copper sheets, tubes, pipes, flats, rods sections, wire rivets, aluminium wire tape, sheets, non-ferrous metal in every kind and shape, white metal, tin shoulders, blow lamps and spares, blowers, stencil ink, industrial oil, grease, tool and alloy steel, p. v. c. tubes, alkathene sheets, belt paste, tubes, high measuring tapes and tools, tapes and tools, cellulose sheets, rods, tubes, plastic sheets, spring balance, scales, air compressor, pressure gauges, electrodes, welding rods and other welding accessories, ebonite sheets, rods, fire bricks, fire clay, emery cloths, emery papers, sand papers, elevator buckets, glass lubricator, brass lubricator etc., belts, bolts, nuts, rivets, iron, brass nickel wood screws, iron, brass, nickel machine screws, socket screws, brass panel pins, wire nails, k. k. steel rose nails, bullock nails, horse brass panel pins, tingles, tacks, r. hob nails, boot protector, chairs nails, botton nails, stud nails and other type of nails brass, iron, nickel, eyelets, cone head nails, cone head screws, roofing bolts, bolts, nuts. bright and black wires, h. b. wires, flat wires, steel wires, fencing wires, wire ropes, barbed wires, iron, brass. bronze and nonel wire nettings and cloths, zinc plain and perforated steel sheets, zinc dust, hoop iron, belting hoops, hinges, shovels, loading forks, tower bolts. gauge hooks kodali, coal cutting picks, tyre bolts, nuts, bucket bolts nuts, band saws trips, rails, dog nails, fish plate nuts, ship chains, chains, m. s. chains, manila ropes, hemp and jute ropes, aluminium foils, tea machinery and their parts, regulators, boiler tubes, iron and steel materials, steel wool, emery filets, measuring tapes, blower fan, bench vice, table vice, anvil, hammer, chimney wire tie belts, hacksaw blades, cutting pliers, tin cutter, tube expander, pressure gauge glass, double spanner, sly wrench, steel son wrench, chain pipe wrench, screw driver, iron dhura, crucible, die, filer gauge, grease cup, rail chiesel, soldering iron, soldering stick, holding bolt, belt fasteners, plate fastener, bucket and bucket bolts, iron cement, wire netting, scraper, steel taps, m. s. plates, black sheets, g. i. sheets, angle rod, copper sheet, copper rod, corrugated sheets, electric motor, cables, wires, bulbs, switch holder, plugs, wooden bottom blocks, angle installations grinders, garage tools, wrench, drills. taps, wire, drawing dies, milling cutter all non-ferrous metals and their alloys manufacturers: All nonferrous metals and their manufacturers, namely, brass, copper, gun metal, lead zinc, monel tin, white metal, antifriction metal, soders, bronze, nical and

- alloys zinc and alloys, aluminium and tungsten, molybeenum, antimony, cadn daium and all the above metals unat wrought and their scraps. Also electrode metals, brass sheets, copper sheets, zinc or perforated, brass and other and lea gun metal fittings used in water, stem lines, stainless steel in from of sheets, tox wires and bars iron fittings and netting fittings used in water, steam and gas line tools and machines, transformers and (d); 15-1-65 (e).
- 19. Sarbasri Gopal Jhawar and K1 carrying on business under the Suppliers, 40 Netaji Subhas CR/3468A, 26-5-64 (b); (A) Steel rods, by wires and flats (d); 15-1-65 (e).
- 20. (S) Burlap Brokers (Private) Ltd (for Brokers Ltd., 135 Canning Street, Calcul CR/2450A, 20-9-49 (b); 15-1-65 (e).
- 21. Messrs. Manot & Co. (Private) Ltd. Chinabazar Street, Calcutta (a), CR 3474\(\chi\) (b); (A) M. s. and c. i. scraps, pig from b lets, sisal and hemp ropes (d); 16-1-65 (e)
- 22. (S) Shri Jashvantlal Amritlal Julit. Chandrika Jaykumar Shah and Shri Ramik Shah carrying on business under the tad Paras Tools Agency (for) Shri Jashvantlal Jhaveri (Proprietor) carrying on business trade name Paras Tools Agency, 9! Net. Road, Calcutta (a); CR/3427A, 8-2-64 /b (e).
- 23. Sarbasri Jasvantrai Narbheram M Suresh Chandra Narbheram Sheth carr, ng ness under the trade name S. Jasvani & Netaji Subhas Road, Calcutta (a); CR 3504 (b); (A) Wire netting, grease, fork-piong valves (d); 16-1-65 (e).
- 24. Messrs. Khan Paul Chowdhury & Co Ltd., 71A Netaji Subhas Road. Cal Calcutta (1) (a); (S) CR/3531A (for) CR (A) (1) Raw materials: Iron and stemsoap stone, graphite, fire bricks. san in (2) Plant, machinery, spare parts and a Forms and patterns, (3) Consumable stores ribating oil, grease, coal and coke Preside goods for which exemption from paymentax is claimed are intended for use in process of manufacture of the goods nam (i) Cast iron materials, construction and of structure, machine manufacturing, materials (c); 16-1-65 (e).
- 25. Messrs. Taherbhai Shaik Abdeath bhai Shaik Abedeally. Hatimbhai Shaik and Ahmedbhai Shaik Abedally carrying ness under the trade name Engineering Corporation. 12B Clive Row, Calcutta (a), 26-7-61 (b); (A) Copper pipe (d): 19-1-65
- 26. Shri Rajkaran Sirohia (Propreto on business under the trade name Hind Tile Bonfield Lane, Calcutta (a); CR 3422 (b); (A) Asbestos rope and packing screw stick, belt fastener, steam jointings, eng. i. and copper wire, hammer, cmery I cloth, paint brushes (d); 20-1-65 (c).

Shri Biswambar Nath Bajaj carrying on busi-Shri Biswambar Nath Bajaj carrying on busi-mader the trade name The Industrial Tools & Subras Road, Calcutta Subras Road, Calcutta Subras Road, Calcutta (R) 1535A, 14-1-49 (b); (D) Mill stores, (A) desires, ashestos goods, adhesives, bearings, belt-belt fasteners, belt lacings belts, blocks, brushes, belt buffs, baskets, crucibles, clips carriers buffs. baskets, crucibles, clips, casings, mp. coublings, cocks, corck, corck products, checonveyors, chains, disintegrators, emery, emery electrodes, emery papers, emery cloth, faste-furnaces, furnace bricks, fire bricks, fluxite, p. gauge glasses, grease, grease cups, grinders. gauge stores, granite, graphite, grinding wheels, partes, hooks, hoses, jointings, jointing eb. lubricators. lubricants, lacings, motors, nipples. seal, oil cups, oil fitters, pipes, pipe fittings, less, paste polishing materials, perforated sheets. pumps, plugs, plastic cement, plastic iron. hoer, rubber products, ropes, rice hullers, sheets, ets-perforated, strainers, shaftings, soldering, with on cement, switches, starters, tapes, varnishes. his (d), 20-1-65 (e).

Messrs Kaiyumbhai Molla Akbarally Kamdha Khasamwala. Moisbhai Asgorbhai Cochindha Safubhai Akbarally Vodnagarwala, Rubabhai 
dhadly Ranganwala and Sm. Zarinabai Sarafally 
groomwala and Sm. Fatembai Husanbhai Mongro da carrying on business under the trade name 
stat Tools (India). 67B Netaji Subhas Road, 
acutta (a), CR/3522A, 23-12-64 (b); (A) Weighing 
the welding accessories, lifting tackles, pressure 
state electrical measuring equipments (d); 20-1-65

10 Shri Anantrai Amritlal Thakhar (Proprietor) rong on business under the trade name Universal opics, 22 Bonfield Lane, Calcutta (a); CR/3207A, 352 (b), (A) Screws, table lamp and shades, the opener, slip pad, calendar, pin cushion, clip is key chain and dot pen (d); 20-1-65 (e).

39 (S) Sarbasri Kanaiyalal S. Mody, Madhusut Mody Jasvantrai D. Mody, Anantrai D. Mody & Manmohon D. Mody carrying on business under t tade name Mody Brothers, P-11 New Howrah & Approach Road, Calcutta (for) Sarbasri Kanai-& S Mody, Madanlal D. Mody Anantrai D. & and Manmohan D. Mody carrying on busiw under the trade name Mody Biothers, P-11 New Wash Bridge Approach Road, Calcutta (a); & 2572A, 20-4-59 (b); 21-1-65 (e).

Il Messrs Thacker Spink & Co. (1933) Private 4. 3 Esplanade East, Calcutta (a): EL/257A, 34-1 (b): (D) Stationery, (A) All kinds of accounts our carbon paper, clips, pin, pin cushion, ribbon, cutain pen, pen holders, eraser, sealing wax, nibs, album date stamp, art and designing materials, ling bells, ink, pencil, gum, instrument box, tray, metator, steel stationery racks and boxes, leather donery articles and damper (d); 25-1-65 (c).

Messrs. Aarkay Engineering Corporation. 1/1 Instant Row. 2nd floor, Calcutta (a); EL/3508A. 13-02 (b); (A) Diesel engine and its spare parts 1, 25-1-65 (c).

Shri C G. W. Frugtneit (Proprietor) carrying business under the trade name Frugtneit & Co.. Crooked Lane, Calcutta (a); EL/138A, 6-10-44 (S) (1) Raw materials, (2) Plant. machinery. The parts and accessories, (3) Consumable stores.

Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Innescort hair fixative (for) Purpose of manufacture: Chemicals, fine drugs, vegetable oils, disinfectants: 1, 2, 3. And certified by the purchasing dealer to be required for use in any process in the manufacture of asthma cure, liver tonic, perfumed hair oil (K. C. O.) insecticide (c); (D) Tool, chemicals, drugs and laboratory requisite, disinfectant. (A) Phenyle, soft soap, liquid soap, airo arrow blocks, bath blocks, moth dies, urinal blocks, napthalene balls, wire cages for bath blocks, marking luk, lighter fluid, chutnies, pickles, tomato sank, vinigar, squashes, syrup, cordials, guava jelly worcester sauce (d); 25-1-65 (e).

34 Messrs Bengal Foundry & Steel Equipments (Private) Ltd., (S) 134 Curric Road, Santragachi, Howiah (for) 41,5 Bipradas Chatterjee Lane, Sibpur, Howrah (a), HW/1682A, 17-2-56 (b); 4-1-65 (e).

35. (S) Messrs, Kanai Lal Manna, Kishory Mohan Manna, Murari Mohan Manna, Santosh Kumar Manna, Pratul Krishna Manna, Bijoy Krishna Manna, Kali Krishna Manna, Sasanka Shekhar Manna, Himangshu Shekhar Manna, Surendra Nath Mullick, Bama Charan Mondal, Khagendra Nath Mondal, Sm. Hiron Bala Mondal, Promila Bala Mondal and Satadal Basini Mondal carrying on business under the trade name Manna Mondal & Mullick Co., (for) Messrs Manna Mondal & Mullick Co., Ramkrishnapur, Charaghat, Howrah, (D) Calcutta (1) (a), (S) HW/2891A (for) HW/47B (b); (D) Piece goods (both cotton, woollen, silk), towels, dusters, napkins, dhuty, bed-sheets, cotton, woollen, hosiery goods and also much other goods as are ordered by the customers and all sorts of merchandise (d); 5-1-65 (c).

36 (S) Shri Kuber Chandra Hajra carrying on business under the trade name Messrs. Hazra Stores (for) Messrs. Hazra Stores, 338 (New 23) G. T. Road, Belur. Howrah (a); HW/2026A, 8-6-59 (b); 5-1-65 (e).

27 (S) Messrs Rikhlal Agarwal, Hiralal Agarwal, Bhagwandas Agarwal, Phulchand Agarwal, Ram Gopa! Agarwal, Satyanarayan Agarwal, Radha Shyam Agarwal and Ram Avator Agarwal carrying on business under the trade name Bhagwandas Jhabarmal (for) Bhagwandas Jhabarmal, 217 Panchaguntala Road, Howrah, Howrah (I) (a); HW/118B, 6-1-55 (b), (A) Soda ash (d); 22-1-65 (e).

38 Shri Balaram Bhattacherjee carrying on busioess un lei the trade name Messrs. Kalika Bhander, 7 Bena as Road, Salkia, Howrah (a), HW/2402A, 28-5-62 (b), (A) M s squares, m. s. round and wire nails, cane busket (d); 22-1-65 (e).

39 Messrs, Patcon (Private) Ltd., J-3 Howrah Indu trial Estate, Dassnagar, Howrah (a); HW/2876A, I1-12-64 (b); Insert Electrodes and paints after the words oxygen and acetylene (c); 25-1-65 (e).

40. Shri Tarapada Show carrying on business under the trade name Messrs. Industrial Engineering Works 198/1 Belilious Road, Howrah (a); HW/991A, 22-6-49 (b). (D) Iron, brass, gun metal, cast iron, wood, coal, lead, paint, tools, copper, canvas, acid, electrical goods, ebonite, rubber, leather and (1) any other raw materials. (2) plant, machinery, spare parts,

- accessories, (3) consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of tea garden and water works, machineries for sale; (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Coal, oil, acids. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Tea garden and water works machineries, railway signal ing and inter-locking equipment, carriage wagon, fittings and loco spares (c): 27-1-65 (e).
- 41. Messrs. Hariram Neotia, Biswanath Neotia, Sri Ram Neotia, Mohanlal Neotia and Ram Gopal Neotia carrying on business under the trade name Banshidhar Surajmall, 4 Jagomohan Mullick Lane, Calcutta (a); JK/1581A, 7-2-47 (b); (D) Coconut oil. gunny bags, jute twine, readymade garments and umbrella (d); 15-1-65 (e).
- 42. Messrs. Kedar Nath Modi, Banshidhar Sharma (Partners) carrying on trade name Asbestos Insulation and Packing Mfg. Co., 149 Cotton Street, Calcutta (a); JK/3181A, 21-5-62 (b); (A) Quartz power (d); 15-1-65 (e).
- 43. Messrs. Amarnath Ash, Sm. Padmarani Ash, Sm. Padmarani Ash, legal and natural guardian for and on behalf of (minor) Manindra Kumar Ash carrying on business under the trade name Panchanan Ash & Co., 2B Ramkumar Rakshit Lane, Calcutta-7 (a); JK/792A, 29-9-41 (b); (A) Alumina sulphate (d); 16-1-65 (e).
- 44. (S) Messrs. Shyam Sunder Chaudhary, Haryant Kumar Chaudhary, Ran Niwas Chaudhary and Sm. Kamla Chaudhary carrying on business under the trade name Bengal Forging Industries (for) Messrs. Shiam Sundar Chaudhary, Haryant Kumar Chaudhary carrying on business under the trade name Bengal Forging Industries. 20 Maharshi Debendra Road, Calcutta (a); JK/3079A, 29-7-60 (b); 18-1-65 (c).
- 45. (S) Ramchandra Mundra and Mannalal Mundra (Partners) carrying on business under the trade name Maheswary Commercial Co. (for) Shri Mohanlal Maheswary and Shri Mannalal Mundra (Partners) carrying on business under the trade name Messrs. Maheswary Commercial Co., P-5 Kalakar Street, Calcutta-7 (a): JK/2811A, 30-4-57 (b); 18-1-65 (e).
- 46. (S) Messrs. Chunilal Sharma, Kunja Behari Sharma (Partners) carrying on business under the trade name Sharma Printers (for) Shri Chunilal Sharma (Proprietor) carrying on business under the trade name Sharma Printers. 106 Cotton Street, Calcutta (a); JK/2003A, 1-11-49 (b); 18-1-65 (e).
- 47. Messrs. Kishorilal Bharania, Omprokash Bharania, Atmaram Jindal and Ramwatar Singh Bharania (Partners) carrying on business under the trade name Kishorilal Omprokash, 129 Cotton Street. Calcutta (a); JK/3346A, 20-7-64 (b); (A) Gunny bags and jute canvas (d); 18-1-65 (e).
- 48. Messrs. Atmaram Mahipal, Devkinandan Mahipal, Shyamlal Mahipal, Roshanlal Mahipal, Kanaluyalal Mahipal, Mahesh Chand Mahipal. Champalal Mahipal carrying on business under the trade name Ramlal Shyamlal, 4 Narayan Prosad Babu Lane, Calcutta (a); JK/2833A, 12-8-51 (b); (A) Groundnut oil (d); 20-1-65 (e).

- 49. Shri Girdharilal Saraogi (Proprietor) cam on business under the trade name Trading Syndi of India, 40 Burtolla Street, Calcutta (a), JK 325 13-6-63 (b); (A) Brass push cock, shower rose, sur box, fireclay sink and brushes (d); 25-1-65 (e)
- 50. Santosh Kumar Mullick & Son Ltd. Jagannath Ghat, Lohapatty. Calcutta (a), JK 33 27-9-41 (b); (D) Hardware and general merchan as and when required; (A) (1) Iron and steel m rials, (2) Galvd. plain and corrugated sheets ridg and gutterings. (3) Pins, tacks and nails of diffe kinds (iron and copper) and staples, (4) Wire, rope, wire nettings and barbed wire made of b iron and galvd. iron, (5) Kodalies, Edgettools, p axes, chiesel, bill hooks, hammers, shovels, beal (6) Iron and brass (hinges, locks, padlocks, hasps staples), (7) Bolts, nuts, rivets, washers and nuts (1 galvd. copper and brass). (8) Wooden screws. Pipes and fittings (iron and galvd.), (10) Tube-materials and fittings, (11) Tools, (small tools supplements). (12) Files, saws. cotter pins, en cloth, sand paper. (13) Door and window fitt (brass iron and copper). (14) Carpenters, blacken and goldsmiths tools, (15) Galvd. buckets, tall tube. (16) Cast iron products. (17) Skelp mater (d); 27-1-65 (e).
- 51. Vijay Shree Commercial (Private) Ltd. India Exchange Place, Calcutta (a), LR 30 31-1-62 (b); (A) Card board tubes, after the warfor use in the actual process of manufacture of goods named below" (c); (A) Shellac (d), 15-1-65
- 52. Messrs. Bird & Co. (Private) Ltd. Age Department, Chartered Bank Buildings. Calcuta LR/1656A. 23-2-49 (b); (A) (1) Air winches. Accessories for air compressor. (3) Accessorie pneumatic tools, (4) Spares for air compressors. Centerpital pump. (6) Spares for starters. (7) Sp. for pneumatic tools, (8) Spares for engine, (9) Sp. for rock drilling equipments, (10) Starters. (11) Starils. (12) Tractors, (13) Accessories for rock drill equipments, (14) Electric motors, (15) Spares pumps, (16) Rubber couplings bushes, (17) Spares pumps, (16) Rubber couplings bushes, (17) Spares for motors, (18) Alloy steel rock, bars and flounds, squares, (19) Tungsten, carbide wire draw dies, (20) Boiler spares (d); 16-1-65 (e)
- 53. Kantilal Jayantilal Sah, Kantilal Jayanna Sah and Kishore H. Vora carrying on business ur the trade name Messrs. Associated Bearing Co. Netaji Subhas Road, Calcutta (a): LR 2851A, 4-3 (b): (A) Pulley, roller chain, plumber block be nuts, belt fastner, spring washer, beltings, v be link belts, (D) Hardware materials (d), 19-1-65 (c)
- 54. Messrs. Die Castings Industries (Private) I 12B Netaji Subhas Road, Calcutta (a), LR 321 31-1-61 (b); (A) (I) Raw materials. (2) Plant, manery spare parts and accessories. Censumable sto e.g.. Crucible, dies, cast iron blocks, furnace emery cloth. Provided that all goods for whe exemption from payment of sales tax is claimed intended for use in the actual process of manufact of the goods named below: (i) Spare parts and components of sewing machine, (ii) Electric fam mand fittings, (D) (I) Raw materials. (2) Plant mannery spare parts and accessories, Consumable sto Provided that all goods for which exemption for payments of sales tax is claimed are intended for

arbusti Ramkrishna Sachdera, Dilip Naragh. Vinod Kumar Sachdera and Mahendra
singh carrying on business under the trade
dessis United Agencies. 20 Netaji Subhas
alcutta (a), LR/3570A, 14-5-64 (b); (A) Fuel
equipments, pumps, oil engine and spare
19-1-65 (c).

tews The Textiles Stores Dealer Ltd., 33 Subhas Road, Calcutta (a): LR/1196A, 45 (b). (A) Cotton tapes (d): 19-1-65 (e).

P 5. Menon (Proprietor) carrying on busimater the trade name Messrs. Pallan Export a Co. 19 Strand Road, Calcutta (a); LR/3051A. (b), (A) Plassium carbonate, plaster of paris, is powder, coal powder, napthalene powder, sulphonates, zinc chloride (d); 20-1-65 (e).

Surbasti Prabhat Kr. Sincar and Saroj Kr. carrying on business under the trade name series & Company, 6 Clive Row, Calcutta IR 1579A. 15-5-64 (b); (A) Hessian, gunny, see webbing and cadies, (D) Jute products at (d), 20-1-65 (e).

Messis, Heilgers Oil Co. (Private) Ltd., Char-Bank Buildings, Calcutta. (S) I India Exchange Calcutta (for) P-35 India Exchange Place aga, Calcutta (a); LR/316B, 13-1-62 (b); 5(c).

- (b) Messrs, Sanat Kumar Kasera and Sri kasera carrying on business under the trade Messrs, Babulal Kasera (for) Babulal Kasera, kristina Kasera, Sri Gopal Kasera and Sanat kasera carrying on business under the trade Babulal Kasera, 14/5 Clive Row, Calcutta (a); 18, 44-61 (b); 20-1-65 (e).
- (8) Shri Pratap Ch. Dey carrying on business the trade name Messis. Pratap Brothers (for)
  Fratap Brothers, 105 Vivekananda Road.
  4 (a), MK/2312A, 10-4-52 (b); 22-1-65 (e).

Shn Jaday Chandra Saha carrying on busider the trade name Messrs. J. C. Saha & Co., Chandra Das Lane, Calcutta (a); MK/3733A, (b), (A) Lactice after "Litherge" (d); 22-1-65

Shn Ramprit Singh carrying on business he trade name Messrs. United Steel & Engi-Works 22/3/1 Canal West Road, Calcutta lk 3626A, 18-9-63 (b); (A) Defective axles, ed corrugated iron sheets, iron plain sheet. fold cuttings" (d): 22-1-65 (e).

- S) Shri Ashoke Chandra Singh (Proprietor) on business under the trade name Messrs. Sinha (for) Shri Baijnath Singh and Shri Chend Singh (Partners) carrying on business is trade name Messrs. Sinha & Sinha, 6 Peary Paul Lane, Calcutta, Calcutta (1) (a); B 7-4-49 (b); 27-1-65 (c).
- S) Shr: Dayaram Hirji Patel and Shri Khetha atel (Partners) carrying on business under the ame Messrs. Pratap Saw Mill (for) Shri Sri Jetha Patel and Shri Khetha Jetha Patel

- (Partners) carrying on business under the trade name Messrs. Pratap Saw Mill, 103/1B Raja Dinendra Street, Calcutta-6 (a); MK/1997A, 22-11-50 (b); 27-1-65 (e)
- 66. Shri Basudeb Das and Shri Jotindra Nath Das carrying on business under the trade name Ranjit Kumar & Co. Station Road, P. O. and Dist. Midnapore (a). MN, 1481A, 22-4-60 (b); (A) Gunja oil (d): 20-1-65 (e).
- 67. Shri Pashupati Ghosh (Proprietor) carrying on business under the trade name Messis. Hardware Mart, 159 Netaji Subhas Road, Calcutta (a); MR/2649A, 30-5-62 (b); (A) Cork sheet, paints, thiner, lavatory equipments, locks, wooden handle, rubber goods, bakelite sheets, cotton rope, sutil brush, duser karpi, torch bulb, hurricane lantern, chimney, tape, brasso metal polish, masonite board, spoker, mantles, coal tar, glass, calling bell, box trolley, coir tope, bleaching powder, naphthalene ball (d); 27-1-65 (e).
- 68. Messrs. M. Doshi and R. Doshi carrying on business under the trade name Overseas Exchange Corporation, 14/2 Old Chinabazar Street, Calcutta (a); RB 483A, 30-10-48 (b); (A) Watches and watch parts (d), 22-1-65 (e).
- 69. Messrs. Popatlal Shah, Girdharlal Shah, Harilal Shah, Keshavlal Shah, Tapulal Kothari, Jayant Kumar Kothari. Chandra Kant Shah. Anil Kumar Shah, Bipin Kumar Shah, Pravin Kumar Shah, Hansmukhrai Shah and Shrimati Rahat Bai Shah cariying on business under the trade name Tribhovandass M. Shah, P34 India Exchange Place, Calcutta (a), RB/1509A, 12-5-49 (b); (D) Poper, paper board printing materials, spices, betelnuts, mercury, tins, salt and bardana (hessian cloth and gunny bags) teo (d): 27-1-65 (e)
- 70. Messrs. Satya Charan Banerjee & Co. (Private) Ltd., 14/2 Old Chinabazar Street, Calcutta. Calcutta (1) (a); RB/9B, 28-9-41 (b); (A) Pencil, pin, refills, knife, ink, ink pots, erasers, papre weight, ribbons, carbon papers, dusters, scissors, tag, brush, ribbons, carbon papers, dusters, scissors, tag, brush, ribbons, carbon papers, dusters, scissors, tag, brush, ribbons, eavelopes, pen holders, pin cushion, blotters, punching machine, calendar stand, drawing box, dotpen, staple machine ash trays, pin tray and date stamp (d), 27-1-65 (e)
- 71. (S) Shri Gopaldas Bajas (Proprietor) carrying on business under the trade name Messrs. Jethmal Gopaldas (for) Messrs. Jethmal Gopaldas. 15 Page-yapatty Street, Calcutta (a). RJ/1439A, 29-6-47 (b); 22-1-65 (c)
- 72 Shri Nathmull Poddar (Proprietor) carrying on business under the trade name Messrs. Poddar Plastic Industries, 18 Mullick Street, Calcutta (a); RJ/3119A, 20-6-64 (b), (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. lubricating oil and cotton waste. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Machined components and turned parts (c); 22-1-65 (e).
- 73. (S) Sm Prafulla Nalini Samanta carrying on business under the trade name Arabinda Hosiery Mills (for) Arabinda Hosiery Mills, 16B Beniatola Street, Calcutta-5 (a); SH/1802A, 2-1-51 (b); 25-1-65 (e).

- 74. Messrs. Monmohan Pandey, Ram Boodhan Mishra carrying on business under the trade name Jagadish Prosad Beharilal, (S) 67/39 Strand Road, Calcutta (for) 67'46 Strand Road, Calcutta (a); SH/133B, 26-8-52 (b), 25-1-65 (e).
- 75. Shri Atma Ram Gupta and Kamala Devi carrying on business under the trade name Messrs. Satya Trading Co., 45 Bepin Behari Ganguly Street, Calcutta-12 (a); SL/3876A, 9-7-62 (b); (A) Asbestos cement sheets, plastic sheets and glue (d); 18-1-65 (e).
- 76. (S) B. D. Sen, Sunil Kr. Sen, Anil Kr. Sen and Subhas Kr. Sen carrying on business under the trade name Messrs. Sen Type Foundry (for) B. D. Sen (Proprietor) carrying on business under the trade name Messrs. S.n Type Foundry, 116 Lower Circular Road, Calcutta (a); SL/1920A, 15-4-50 (b); 18-1-65 (e).
- 77. (S) Sarbasri Madan Mohan Murarka and Rajendra Prosad Murarka (Partners) carrying on business under the trade name Messrs. M. M. Murarka & Co. (for) Messrs. M. M. Murarka & Co., 3 Sooterkin Street, Calcutta (a); SL/3236A, 27-3-58 (b); (A) G. i. wire (d); 18-1-65 (e).
- 78. Messrs. East End (India) Private Ltd., 35 Chittaranjan Avenue. Calcutta. (A) Calcutta (1) (a); (S) SL/338B (for) SL/1436A (b); (D) Hardware, electrical goods, radios, metal timber nut, all kinds of oil and oil seeds, perfumeries all kinds of jute products all other merchandise as and when required, (A) Steel and steel products, tea, hosiery goods, jute goods, shellac and soedlac, condiments, switch, fuse gear, plug, concrete vibrator and mixture (d); 19-1-65 (e).
- 79. Shri Nandalal Mukherjee, Shri Sunirmal Mukherjee carrying on business under the trade name Messrs. Mukherjee Jewellers, (S) 84/1A Bipin Behari Ganguly Street, Calcutta-12 (for) 84 Bipin Behari Ganguly Street, Calcutta-12 (a); SL/2426A, 21-5-52 (b); (S) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., Nitric acid, sulphuric acid, charcoal and castor oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gold and silver ornaments (for) Silver, stone and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, certified by the purchasing dealer to be required for use in any process in the manufacture of gold and silver ornaments for sale (c); 19-1-65 (e).
- 80. (S) Jagannath Mehata, Subhaslata Kumari carrying on business under the trade name India Auto Parts (for) Jagannath Mehta, Yaspal Mehta, Subhaslata Kumari carrying on business under the trade name India Auto Parts, P34 Mission Row Extension, Calcutta (a); SL/3089A, 19-3-57 (b); 11-1-65 (e).
- 81. (S) Shri R. K. Basu carrying on business under the trade name R. Basu & Co. (for) R. Basu & Co., (S) 25 & 26 Waterloo Street, Calcutta (for) 23 Ganesh Ch Avenue, Calcutta (a): (S) SL/4301A (for) EL/2797A (b): 13-1-65 (e).
- 82. Shri Srilal Bhartia carrying on business under the trade name Messrs Anand Electrical & Engineering Co., 3/2 Madan Street, Calcutta (a); SL/3399A, 12-6-59 (b); (D) Electrical materials, (A) Electrical

- goods that is to say: (1) Transformers, (2) sets, (3) Switch gears, (4) Busbar chamber tribution boards and panels, (6) Wooden (7) Motors, (8) Starters, (9) Switches, (16) (11) Alternators, (12) Engines, (13) Fuses, suring and testing equipments, (15) Pipes, fittings, (17) Pumps and pumping sets, (18) and domestic equipments and accessories sumption of electricity, (19) Small mach tools, (20) Reduction gears, capacitors at (21) Spare parts and accessories of (1) to (22) Cables and wires, (23) Porcelain mate Insulating materials and (25) Materials supply of electricity for direct consumpt 12-1-65 (e).
- 83. (S) Shri Bhikari Behara and Shri Shehra (Partners) carrying on business under name Behara Brothers (for) Shri Bhikari (Proprietor) carrying on business under in name Messrs. Behara Brothers, 8 H 4 C Road, Calcutta (a): TL/2748A, 18-10-63 (b) (e).

Explanatory notes—Regarding the am made, the following code letters have been indicate the manner in which the particul registration have been amended—

(A) means "Add"; (D) means "Delete", (

S. K. BOSF, Commis

No. 27 C.T.—4th February 1965—In p of the provisions of section 9 of the Bugsl (Sales Tax) Act, 1941 (Bengal Act VI) the following names and addresses of r dealers together with a description of vecovered by their registration certificate registrations under the Act were cased offect from the date noted against either are published for general information—

Notes:—(a) Serial number, name, address place of business and number of t

- (b) Number and date of the recertificates.
- (c) Goods for use in manufactur. Bengal for sale.
- (d) Goods for resale in West Beiga
- (e) Date of Cancellation.
- Messrs, Panchananda Medical Hall 15 I Gardon Reach Road, Calcutta (a), Al. 520A (b); Patent medicines, medical sundres (d), 18
- 2. Shri Pawan Kumar Modi carrying iness under the trade name Bengal Wir facturing Co., 3 Chandmari Road. How HW/2339A, 15-11-61 (b); (1) Raw mater Plant, machinery, spare parts and aver Provided that all goods for which every from payment of sales tax is claimed are a for use in the actual process of manufact the goods named below for sale (i) William wire products (c); 25-1-65 (c).
- 3. Shri Nanda Lal Gupta (Proprictor) on business under the trade name Messrs. Har

Maharshi Bebendra Road, Calcutta (a); spl. 2-1-58 (b); Co-caonut oils, jecra, posta, spl. chillies, soda ash, dhoona, mahua oil, in seed oil, alum, spices, jute and oil, camphur, waste paper, oil seeds, angles, and joist, m. s. plate, caustic soda, catachu, jut (d), 16-1-65 (e).

Messrs Gopiram, Agarwal Dwarkadas Agarwal met on business under the trade name Shyam Parikshit Kumar. 35 Burtolla Street, Calla JK 3235A. 29-1-63 (b); Cereals, pulses at seed. (d): 19-1-65 (e).

West Lilian Cleaver, Miss Grace Murial means and Mrs. Marjoric Joan Eymore carrying under the trade name Great Eastern Co. 2 Royal Exchange Place, Calcutta (a), 411A. 26-6-53 (b). Coal, colliery Plant and areas, spare parts and colliery stores of supplies. Jute mill stores, mechanical machicole and colliery bye-products (d); 21-1-65 (c).

Shri Manickial Das carrying on business the trade name Messrs, M. L. Das & Co., Notaji Subhas Road, Calcutta (a): LR/1821A, p. (b). Glassware, guiny bag, alluminium utentrockeries ream cloth, markin cloth, brush, doth, felt cloth, and metal polish, twine, line lamp wick, cotton tap, twine flex, cordigor, jute twine, jute spun, coir mattings, felt, french chalk, slab, alum, subzimutty, stone, anti products, furniture polish, balkeo polishing cloth, boot polish, pencil, chalk, lamp, petromux, hurricanes, globes, chimnios, to torch light, torch bulbs, alluminium dogeas ferks, spoons, tea sets, knives, cups an shack f, washers, g.i. bucket, leather bucket li (e).

Shr. Gosta Behari Dutta and Shri Nakuleswar carrying on business under the trade name behari Dutta, Shavarang Bazar, P. O. and Vadrepore (a); MN/914A, 13-12-49 (b), Hard-corrogate peint, building materials, cycle yele parts (d) 20-1-65 (e).

Messrs. Keshardeo Omprakash, 46 Strand Calcutta (a): RJ/1108A, 12-5-44 (b), Pieceand jute hosiery goods, spices, hessian (d), 5 (c).

Abdul Rashid (Proprietor) carrying on business: the trade name Messrs, National Sewing of Co. 10 Chandney Appoeach, Calcutta (a). 162A 22-9-59 (b): Raw materials, Provided all goods for which exemption from payment sites tax is claimed are intended for use in actual process of manufacture of the goods dislow ewing thread 18-1-65 (c).

Shri Paritosh Kumar Sirkar carrying on est under the trade name Messrs. Scientific ly Agency. 185 Bipin Behari Ganguly Street, ita (a). SL/4244A. 28-9-64 (b): Ampul's empty tubes, scientific glass ware, card board box's wooden boxes (d); 21-1-65 (e).

planatory notes:—Regarding goods for use in facture or in the execution of contracts the

following code letters have been used to indicate the meaning noted against each:—

A-Other raw materials.

B-Plant, machinery, spare parts, accessories and consumable stores,

S. K. BOSE, Commissioner.

No. 28 C. T.—4th February 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956 are published for general information—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/resale.

Messrs Process Machinery & Equipments (Private) Ltd., 144 Ashutosh Mukherjee Road, Calcutta-25 (a); 303 A(AL) (Central), 19-1-65 (b).

- 2 Shu Vraj Lal Gopalji carrying on business under the trade name Rasiklal Brothers, 71 Canning Street, Calcutta (a); 1415A(AT) (Central), 22-1-65 (b); Torch, batteries and bulbs (c).
- 3. Sarbasri Shew Prakash Narayan Sukla, Shew Swirup Narayan Sukla carrying on business under the trade name Prakash Pen House, 71 Canning Street, Calcutta (a). 1416A(AT) (Central), 22-1-65 (b); Ink pot, fountain pen and parts, ink stand, ball pen and parts and refill (c).
- 4. Shri Sambhu Nath Laha carrying on business under the trade name Messis. Modern Industries Corporation. 162 Rash Behari Avenue, Calcutta (a); 898A(BH) (Central), 21-1-65 (b).
- 5. Shri Hashmatrai Partabrai Sipahimalani carrying on business under the Fingineers, 11A Nasiruddin Road, Calcutta-17 (a); 899A(BH) (Central), 21-1-65 (b).
- 6. Fornindia (Private) Ltd., 48B Park Street, Calcutta-16 (a); 900A(BH) (Central), 25-1-65 (b).
- 7. Shri Vasantrai Naval Chand Gandhi carrying on business under the trade name Pankaj Celluloid Industry, 18/1 Lower Chitpur Road, Calcutta (a); 1575A(CL) (Central), 20-1-65 (b); (1) Raw materials, e.g., Celluloid nitrate sheets. (2) Plant, machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of

manufacture in West Bengal for sale of the goods named below: (i) Celluloid goods (d).

- 8. Messrs. Jai Glass & Chemicals (Private) Ltd.. 104 Old Chinabazar Street. Calcutta (a): 1804A(CR) (Central). 20-1-65 (b); Tanaarind seed and dal (c); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g.. Lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tamarind seed powder (d).
- 9. Shri T. N. Dey (Proprietor) carrying on business under the trade name Stock Sales Agencies. 135 Canning Street. Calcutta (a): 1805A(CR) (Central). 20-1-65 (b); Electric starter (c).
- 10. Shri Chanchalmall Lodha and Sm. Dancat Devi Jain carrying on business under the trade name Best Traders, 89 Netaji Subhas Road (1st floor), Calcutta (a); 1806A(CR) (Central), 21-1-65 (b); Bolts. nuts and washer (c).
- 11. Messrs. Nil Kanta Parida and Sukdeb Nayak carrying on business under the trade name The Howrah Marine Supply Co., 135 Girish Ghosh Road, Belur, Howrah (a); 1009A(HW) (Central), 22-1-65 (b); Rope, coir and marine fittings (c).
- 12. Shri Monjee Harjee Poker carrying on business under the trade name Messrs. Shree Saraswati Saw Mill, South Jhaparda Bazar (Domjur) Howrah (a); 1010A(HW) (Central), 25-1-65 (b); Raw materials other than declared goods for manufacture of sized timber, planks and packing boxes (d).
- 13. Shri Ramdas Mathuradas Somaiya carrying on business under the trade name Bipin Jewellers. 29/1 Sir Hariram Goenka Street. Calcutta-7 (a): 1138A(JK) (Central). 18-1-65 (b).
- 14. Shri Ramchandra Kamani carrying on business under the trade name Kamani Exports (India), 4 Narayan Prosad Babu Lane (2nd floor), Calcutta-7 (a); 1139A(JK) (Central), 20-1-65 (b).
- 15. Shri Krishna Lal Kedia carrying on business under the trade name Krishna Lal Kedia, 25 Swallow Lane, Calcutta (a); 1620A(LR) (Central), 15-1-65 (b)
- 16. Messrs. Fulchand Kanahiyalal & Co. (Private) Ltd., 12 India Exchange Place, Calcutta (a); 1621A(LR) (Central), 16-1-65 (b).
- 17. Sarbasri Kutbuddin Abdulhusain Beawarwala and Abbasbhai Abdulhusain Beawarwala carrving on business under the trade name Industrial Tools & Machinery Stores, 8 Canning Street, Calcutta (a); 1622A(LR) (Central), 20-1-65 (b); Nipples, tap, handle, drill sleeves, tools, oil can (c).
- 18. Shri Hiralal Saha (Proprietor) carrying on business under the trade name Messrs. Hiralal Saha. Gangarampur. West Dinajpur (a): 269A(ML) (Central), 22-1-65 (b); Timber. utensils. biri leaves (c).
- 19. Sarbasri Panchanan Roy, Prasad Chandra Roy, Arabinda Roy, Sachindra Nath Roy and Samar Kumar Roy carrying on business under the trade name Prasad Chandra Roy & Bros., Malancha Road, P. O. Kharagpur, Midnapore (a); 498A(MN)

- (Central), 16-1-65 (b): Medicines, coffee glasswares (c).
- 20. Shri Nandlal Joshi carrying on busines the trade name Messrs. Joshi Motor Steres baba, Inda, P. O. Kharagpur. Midnapo 499A(MN) (Central), 21-1-65 (b), (1) Aut spare parts (c).
- 21. Shri Sudhir Kumar Halder and Shm yani Sen carrying on business under the trad Essence & Bottle Stores, 7 Ezra Street, Calcu 1189A(RB) (Central), 27-1-65 (b); Soda water nery parts, essence, essential oils, clouding an ing chemicals (c).
- 22. Sm. Trilumidevi Pansari and Shri Bali Jhunjhunwala (Partners) carrying on business the trade name Messrs. Bharata Yarn Syed Sambhu Mullick Lane, Calcutta (a), of (Central), 22-1-65 (b); Cotton yarn (c)
- 23. Sree Provat Kumar Bose carrying on tunder the trade name Bosins Products, 16 Street, Calcutta-4 (a): 1191A(SH) (Central), (b); (1) Raw materials, (2) Plant, mechanical parts and accessories for use in the manufact card board boxes (d).
- 24. Sarbasri Amal Kumar Chaktabani, nath Roy Chowdhury carrying on busines unk trade name Messrs. Electrical & Michanical ment Corporation, 17 Dass Lane, Calcutt 1688A(SL) (Central), 9-1-65 (b); Electric pum
- 25. Shri Birsingh Bawa carrying on b under the trade name Messrs Birsingh Gur singh Bawa, 2 Princep Street, Calcutta (a), "688 (Central), 9-1-65 (b).
- 26. Shri Rupendralal Saha carrying on bi under the trade name Messis R 1 Siha Dharamtala Street, Calcutta-13 (a) 1660 (Central), 12-1-65 (b).
- 27. Shri Meghraj Jain, Sm. Nina Dev ca on business under the trade name Messes Automobiles, 73A Ganesh Chandra Avenue, C. (a); 1691A(SL) (Central), 14-1-65 (b) Motor (c).
- 28. Shri Gopi Kishen Gupta carrying on buunder the trade name Messrs. Atlas Tradint 14/1A Grant Lane, Calcutta (a), 1092A(5L) (Ce 15-1-65 (b); Cycle, cycle parts and access res
- 29. Shri Sushil Kumar Mohta, Sm Kusum (Shah, Kalpesh R. Shah, Chetan A Shah, las partners being minor represented by his natural dian (Rasiklal Karamchand Shah and Ar Karamchand Shah, father respectively) carryit business under the trade name Messrs. Universal tributors, 33 Bepin Behari Ganguly Street, Ca (a); 1693A(SL) (Central), 15-1-65 (b)
- 30. Shri R. C. Hariram carrying on ba under the trade name Messrs. Nariari Electronic Saklat Place, Calcutta (a): 16.94 \(SL) (Cei 16-1-65 (b).
- 31. Shri Nani Gopal Chakraborty carrying business under the trade name Messrs. Sakii Silpa Pratisthan, 126 Akhil Mistri Lane, Cal (a): 1695A(SL) (Central), 20-1-65 (b).

Jagadish Chandra Hargovind Das carryguness under the trade name Messrs. Agents butors. 25 Mirzapore Street, Calcutta (a); (Central), 20-1-65 (b).

Sarbasti Stikishan Jhajharia, Madan Lal Beherilal Parasrampuria and Sarla Shukla go carrying on business under the trade name Sales Corporation', 2 Chowringhee Road, to 1/2, 055A(TL) (Central), 27-1-65 (b); Handsalou carpets, staple carpets, cotton duries, tre and coir mats (c).

#### S. K. BOSE, Commissioner,

- 20 ( T -4th February 1965. In pursuance provisions of section 9 of the Bengal Finance Tay Act. 1941 (Bengal Act VI of 1941), read at 11 of the Central Sales Tax (West Bengal) 1958, the following names and addresses of a dealers whose registrations under the sales Tax Act were amended with effect a date noted against each of them and in the manner indicated against such particulars shed for general information:—
- of business and number of branches.
- (b) Number and date of the registration certificate.
- ici Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation, or distribution of electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/resale.
- (h) Date of amendment.
- 1 Mosrs Electronic Industries Corporation praise: Ltd., 12 Ashutosh Mukherjee Road, kuna (a), 346A(AL) (Central), 24-5-63 (b); (A) undormers after the word Rectifier units (d); 445 (h)
- Shr Sumatilal Mehta carrying on business the trade name Indian Traders, 71 Canning t. Calcutta (a); 1395A(AT) (Central), 24-9-64 (A) Crockery, glassware, tray, kitchen manual wnes (c), 22-1-65 (h).
- [3] (5) Messrs. Mrityunjoy Panja and Sanatan carrying on business under the trade name 10 Panja & Co. (for) Shri Mrityunjoy Panja carrying business under the trade name D. D. Panja & 26 Amratola Lane, Calcutta (a): 1381A(AT) atral), 17-6-64 (b): 22-1-65 (h).
- (5) Sarbuyri Kishan Lal Mahawar. Ratanlal war. Sm Shanti Devi Mahawar carrying on Loss under the trade name Kishanlal Ratanlal sarbasri Kishanlal Mahawar. Mukund Kishore war. Sm. Shanti Debi Mahawar carrying on mess under the trade name Kishanlal Ratanlal, Amratola Stroet, Calcutta (a); 1294A(AT) and), 4-1-63 (b); 25-1-65 (h).

- 5. (S) Ramesh Chandra Bajoria, Sm. Bhagwati
  Devi and Rajkumar Mansinghka carrying on business under the trade name Messrs. Arvind Trading
  Co. (for) Messrs. Arvind Trading Co., 54/1A Hindusthan Park (1st floor), Calcutta-29 (a); 435A(BH)
  (Central), 14-8-59 (b); 19-1-65 (h).
- 6. Messrs. Debabrata Ghosh, Radhey Nath Ganju, Rabin Ralio carrying on business under the trade name Messrs. Filtronic, 16 Syed Amir Ali Avenuc. Calcutta-17 (a), 876A(BH) (Central), 13-11-64 (b); (A) Felt cloth (c); 25-1-65 (h).
- 7. (S) Shi Mohon Lal M. Mamtora carrying on business under the trade name Messrs. Mohonlal M. Mamtora (for) Messrs Mohonlal M. Mamtora, 9C Indra Roy Road, Calcutta-25 (a); 147A(BH) (Central), 12-7-57 (b); 27-1-65 (h).
- 8. (S) Shri Rabindra Chandulal Mehta, Shri Vinoderai Jamunadas Punatar and Sm. Vasant C. Mehta carrying on business under the trade name Messrs. Bharat Agencies, 12 Lower Chitpui Road, Calcutta (a); 497A(CL) (Central), 18-7-57 (b); 15-1-65 (b).
- 9 Messrs Calcutta Co-operative Industrial Society I.td., (S) 109A Chittaranjan Avenue, Calcutta (f.or) 133/1 Acharya P.ofulla Chandra Road, Calcutta (a); (S) 1572A(c<sup>4</sup>) (Central) (for) 1162A(MK) (Central) (b); 16-1-05 (h).
- 10. Aluminium Industries (Assam) Private Ltd., (S) 161 I Harrison Road, Calcutta (for) 1 Bonfield Line (a), (S) 1573A(CL) (Central) (for) 1688A(CR) (Central) (b), 16-1-65 (h).
- 11. Sarbasii Pran Rumar Guha and Arup Kumar Das carrying on business under the trade name Messis. Mu-Mita Bros., 83 Chittaranjan Avenue, Calcutta (a), 1322A(CL) (Central), 1-4-63 (b); (A) Steel furniture (c), 16-1-65 (h).
- 12. (S) Shri P L. Vankateswara carrying on business under the trade name Messrs. Lakhman & Co. (for) Messrs. Lakhman & Co., (S) 309 Bowbazar Street, Calcutta (for) 167 Old Chinabazar Street, Calcutta (a); (S) 1574A(CL) (Central) (for) 1191A(CR) (Central) (b), 16-1-65 (h).
- 13. Messrs Mahesh Chandra Shah and Radha Kishan Sarawagi carrying on business under the trade name Messrs. Nipha Engineers, 55 Canning Street, Calcutta (a), 1492A(CL) (Central), 17-6-63 (b); (A) (I) Raw materials, (2) Plant, machinery. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Machinery parts (d); 16-1-65 (h).
- 14. Messrs. Nainsey Govindjee, Sm. Kisori Bhatia, Sm. Vandana Suraiya, Shri Rajendra Suraiya, Shri Vinoy Suraiya carrying on business under the trade name East Coast Agencies, 165 Lower Chitpur Road, Calcutta (a); 1245A(CL) (Central), 25-7-62 (b); (A) Groundnut oil (c); 18-1-65 (h).
- 15. (5) Shri N D. Shah K. N. Shah, P. N. Shah, Mrs. P. J. Shah and Mrs. C. Shah crarying on business under the trade name Messrs. Calcutta Essence Supply Co. (for) Messrs. Calcutta Essence Supply Co., 44/45 Ezra Street, Calcutta (a); 183A(CL) (Central), 27-6-57 (b); 18-1-65 (h).

- 16. Shri Pijush Kanti Guha carrying on business under the trade name Messrs. Pijus Drug Stores, 41 Eden Hospital Road, Calcutta-12 (a); 1568A(CL) (Central), 4-1-65 (b); (A) Scientific instruments (c); 20-1-65 (h).
- 17. (S) Shri Satya Narayan Agarwala and Mahabir Prasad Agarwala carrying on business under the trade name Satyanarayan Ramautar (for) Messrs. Satyanarayan Ramautar, 161/1 Harrison Road, Calcutta (a); 588A(CL) (Central), 10-9-57 (b); 21-1-65 (h).
- 18. (S) Shri Jashvantlal Amritlal Jhaveri, Sm. Chandrika Jay Kumar Shah and Shri Ramniklal Jevraj Shah carrying on business under the trade name Paras Tools Agency (for) Shri Jashvantlal Amritlal Jhaveri (Proprietor) carrying on business under the trade name Paras Tools Agency, 91 Netaji Subhas Road, Calcutta (a): 1701A(CR) (Central), 8-2-64 (b); 16-1-65 (h).
- 19. Messrs. Purusuttam Das K. Shah, Natabarlal H. Shah carrying on business under the trade name Commercial & Engineering Corporation, 138 Canning Street, Calcutta. (A) Provincial Road, Calcutta (a); (S) 103B(CR) (Central) (for) 2A(CR) (Central) (b); 18-1-65 (h).
- 20. Shri Banshidhar Nag (Proprietor) carrying on business under the trade name Messrs. Reform Engineering Corporation, 34 Strand Road, Calcutta (a): 1261A(CR) (Central), 22-12-59 (b), (A) Welding cable (c): 16-1-65 (h).
- 21. Shri Anantrai Amritlal Thakkar (Proprietor) carrying on business under the trade name Universal Products, 22 Bonfield Lane, Calcutta (a); 1487A(CR) (Central), 23-3-62 (b); (A) Liquid paraffin, metal and plastic strip pad, dot pen, pin cushion, key chain ring, bottle opener, dot pen refill, photo frame, magic key (c); 20-1-65 (h).
- 22. Messrs. Thacker Spink & Co. (1933) Private Ltd., 3 Esplanade East, Calcutta (a); 234A(EL) (Central), 16-7-57 (b); (D) Stationery, (A) All kinds of accounts books, carbon paper, clips, pin, pin cushion, ribbon, fountain pen, pen holders, eraser, sealing wax, nibs, tape, album, date stamp, art and designing materials, calling bells, ink, pencil, gum, instrument box, tray, numerator, steel stationery racks and boxes, leather stationery articles and damper (c): 25-1-65 (h).
- 23. Shri C. G. W. Frugtneit (Proprietor) carrying on business under the trade name Frugtneit & Co., 16 Crooked Lane, Calcutta (a): 195A(EL) (Central), 11-7-57 (b): (D) Toiletries condiments (c): (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz, kuth root, vegetable oils, perfumer. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Medicines, toiletries, insecticides (d): 25-1-65 (h).
- 24. (S) Messrs. Rikhlal Agarwal. Hıralal Agarwal, Bhagwandas Agarwal, Phul Chand Agarwal, Ram Gopal Agarwal, Satya Narayan Agarwal, Radha Shyam Agarwal and Ram Avater Agarwal carrying on business under the trade name Messrs. Bhagwandas Jhabarmal (for) Messrs. Bhagwandas Jhabarmal 217 Panchanantala Road. Howrah, Howrah (1)

- (a); 9B(HW) (Central), 1-7-57 (b); (A) Soda 2
- 25. (S) Messrs. Shyam Sundar Chaudhary yant Kumar Chaudhary, Ramniwas Chaudhary Sm. Kamla Chaudhary carrying on busness the trade name Bengal Forging Industries and Houstrage Chaudhary and Houstrage on business untrade name Bengal Forging Industries, 20 M Debendra Road, Calcutta (a): 879A(JK) (Calculate of the state - 26. (S) Messrs. Ramchandra Mundra and Mala Mundra carrying on business under the trade Maheswary Commercial Co. (for) Messrs. Man Commercial Co., P-5 Kalakar Street, Calcutta 13A(JK) (Central), 10-6-57 (b); 18-1-65 (h)
- 27. Messrs. Ajit Kumar Saha, Ranjit I Saha (Partners) carrying on business under the name Ranjit Kumar Saha & Bros., 20 I Ma Debendra Road, Calcutta (a): 111B(JK) (Ce 22-9-64 (b); (A) Groundnut oil (c): 18-1-65 (h)
- 28. Shri Ram Prokash Sharma, Sni Kamala Sharma and Shri Satya Prokash Sharma in who has been admitted to the benefit of patin deed dated 19-5-62 carrying on business and trade name Prokash Brothers, 74A Nalim Sett Calcutta (a); 1062A(JK) (Central), 4-11-63 th Turmeric (c); 19-1-65 (h).
- 29. Messrs. Bird & Co. (Private) L.d (A Department), Chartered Bank Buildings (a); 235A(LR) (Central), 23-6-57 (b), (A) the cooler, (2) Boiler (c); 16-1-65 (h).
- 30. Shri Bajranglal Agarwala carrying on ness under the trade name Messis Juley of Agency, 21B Canning Street, Calcutta (a) 1540 (Central), 11-5-64 (b); (A) (1) Ball bearing, (2) I spindles (c); 18-1-65 (h).
- 31. Shri Lalit Chandra Manilal Desi, cit on business under the trade name Allied Irda Corporation, 7A Clive Row, Calcutta (a), 16174 (Central), 2-1-65 (b); (A) Gear hobbing cutta 18-1-65 (h).
- 32. (S) Shri Kishore M. Vora, Kantilal Jallal Sah and Kantilal Jamnadas Sah carrying on ness under the trade name Messrs. Associated ing Company (for) Messrs. Associated Burnig 20 Netaji Subhas Road, Calcutta (a), 8543 (Central), 17-4-58 (b); 19-1-65 (h).
- 33. Sarbasri Prabhat Kr. Sircar and Sam Sircar carrying on business under the trade Messrs. Sircar & Company, 6 Clive Row, Ca (a); 1566A(LR) (Central), 23-7-64 (b), (D) Jut ducts (all kinds), machinery, cloth piece goods, ganese ore, iron ore and mineral ore (c), 20-1-6
- 84. Messrs. Hilgers Oil Co. (Private) Ltd tered Bank Buildings. Calcutta. (S) 1 India Explace. Calcutta (for) P-35 India Exchange Extension, Calcutta (a); 128B(LR) (Central), 1 (b); 20-1-65 (h).
- 35. Sarbasri Shyamsunder Bagaria and Brand Saffar carrying on business under the trade under the trade (a); 1496A(LR) (Central), 19-11-63 (b). (A) Grand wheel, electric motors, electrodes, lathes, spray

painting machines, grinding machines, oil said spares, cables, tools, pump and spares, cusher, hackshaw machines, welding machine pur parts (c): 22-1-65 (h).

(S) Shri Kurban Hussain and Shri Abdul Khan carrying on business under the trade K Hussain & Co. (for) Shri Kurban Hussain ag on business under the trade name K. Hussain Canning Street. Calcutta (a); 1563A(LR) nll. 15-7-64 (b); 22-1-65 (h).

Shri Biswaranjan Rai carrying on business the trade name Messrs. Aberoy & Co., 6 Comal Buildings, Calcutta (a); 1307A(LR) (Central), (b), (D) Small engineering tools, (A) Rolling J. 25-1-65 (h).

(S) Shri Ashoke Chandra Singh (Proprietor)

ng on business under the trade name Messrs.

& Sinha (for) Shri Baijnath Singh and Shri

ke Chandra Singh (Partners) carrying on busimder the trade name Messrs. Sinha & Sinha. 6

Mohan Paul Lane, Calcutta. Calcutta (1) (a),

WK) (Central), 24-12-57 (b); 27-1-65 (h).

(S) Shri Dayaram Hirji Patel and Shri Khetha Patel (Partners) carrying on business under the name Messrs. Pratap Saw Mill (for) Shri Khiriji Tatei and Shri Khetha Jetha Patel (Partners) the trade name Messrs. Paya Mill, 103/1B Raja Dinendra Street. (Central), 24-7-57 (b); 65 (h).

Shri Dasorath Prasad Jaiswal and Shri Kapur-Jaiswal (Partners) carrying on business under rade name Messrs. Dashorath Prasad Kapur-† 225 | Cornwallis Street, Calcutta-12 (a); MK) (Central), 17-12-58 (b); (A) Plaining une, power press, milling machine and grinder une (c), 27-1-65 (h).

(S) Shri Mangal Das Saigal and Ramdas a carrying on business under the trade name Bearing Agency (India) (for) Auto Bearing (India), 16 Mangoe Lane, Calcutta, atta (1) (a); 38B(RB) (Central), 26-6-57 (b); 65 (h).

Messrs. Popatlal Shah, Girdharlal Shah, Hariihah, Keshavlal Shah, Tapulal Kothari, Jayant ar Kothari, Chandra Kant Shah, Anil Kumar L Bipin Kumar Shah, Bipin Chandra Shah, Prakumar Shah, Hansmukhrai Shah and Shrimati at Bai Shah carrying on business under the trade: Tribhovandass M. Shah, P-34 India Exchange: Calcutta (a); 1177A(RB) (Central), 1-7-57 (b); Iea, spices, paper, paper board, printing matebetelnuts, mercury, tins, salt, bardana (hessian and gunny bags) (c); 27-1-65 (h).

(S) Sm. Prafulla Nalini Samanta carrying on ness under the trade name Arabında Hosiery s (for) Arabında Hosiery Mills, 16B Beniatolla t, Calcutta-5 (a); 526A(SH) (Central), 25-4-58 25-1-65 (h).

Messrs Dassani Engineers & Agencies late Ltd., 16 Ganesh Chandra Avenue, Calcutta 1453A(SL) (Central), 10-7-63 (b); (A) Distributanels, control board, chember box, cable and s, electric alternators, generators, electric motors, bars, switch circuit breakers (d); 9-1-65 (h).

- 45. (S) Jagannath Mehta. Subhaslata Kumari carrying on business under the Auto Parts (for) Jagannath Mehta, Yashpal Mehata. Subhaslata Kumari carrying on business under the trade name India Auto Parts, P-34 Mission Row Extension. Calcutta (a); 270A(SL) (Central), 1-7-57 (b); 11-1-65 (h)
- 46. (S) Shri Chandi Charan Saha carrying on business under the trade name Joseph Herberts & Co. (for) Joseph Herberts & Co., 67 Bentinck Street, Calcutta (a); 25A(SL) (Central), 1-7-57 (b); 11-1-65 (h).
- 47. Shri Atma Ram Gupta and Sm. Kamala Devi carrying on business under the trade name Satya Trading Co., 45 Bipin Behari Ganguly Street, Calcutta (a): 1343A(SL) (Central), 9-7-62 (b); (A) Surface planing machine (d); 18-1-65 (h).
- 48. (S) B. D. Sen, S. K. Sen, A. K. Sen, S. K. Sen carrying on business under the trade Messrs. Sen Type Foundry (for) B. Sen (Proprietor) carrying on business under the trade name Messrs. Sen Type Foundry, 116 Lower Circular Road. Calcutta (a), 827A(SL) (Central), 6-5-58 (b); 18-1-65 (h).
- 49 Messrs. East Ind (India) Private Ltd., 35 Chittaranjan Avenue. Calcutta, (A) Calcutta (1) (a); (S) 151B(SL) (Central) (for) 1041A(SL) (Central) (b); (A) Lemon grass oil, tobacco, trailer and handling equipment, trolling and fabricated machine, hosiery, textiles, coir, yarn, linseed oil, guarseed and split, groundnut oil, cashewnuts and walnuts, cardamom, spices, seed potato, piles driving plant, hammer, helmet (c), 19-1-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended —

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 30 (° T. 4th February 1965. - In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules. 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act. 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes:--(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.

- (f) Goods for use in the generationor distribution of Electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/resale.
- (h) Date of cancellation.
- 1. Shri Nand Lall Gupta (Proprietor) carrying on business under the trade name Messrs. Hariprasad & Co., 20 Maharshi Debendra Road. Calcutta (a); 591A (JK) (Central), 20-8-57 (b); Betelnuts, black peper, turmeric, dalchini, salt, soda ash, food grains, pulses, grams, cocoanut oil, wheat products, bran, oils, milk powder, oil seeds, jute and jute goods, spices (c); 16-1-65 (h).
- 2. Mrs. Lilian Cleavre, Miss. Grace Murilal Stephens and Mrs. Marjoriye Joan Eymore carrying on business under the trade name Great Eastern Coal Co., 2 Roal Exchange Place, Calcutta (a); 23A (LR) (Central), 13-6-57 (b); Coal and coke, colliery plants, machine spare parts, colliery stores, electrical motor, starters, pig iron, jute mill stores, machinery (c); 21-1-65 (h).
- 3. Shri Bhabaranjan Ray (Proprietor), carrying on business under the trade name Messrs. New M. S. Co., 17D Cornwallis Buildings, 1 Cornwallis Street, Calcutta-12 (a); 729A (MK) (Central), 21-9-59 (b); 27-1-66 (h).

4. Shri Ganesh Prasad Gupta tair ness under the trade name Messrs. (P-11 Charakdauga Road, Calcutta (a) (Central), 3-4-62 (b); 27-1-65 (h).

S. K. BOSL, C.

No. 2616C.T.—17th February 1965 Si Kumar Ghosh, Commercial Tay One 7 to 1 Amrata charge, was allowed the least one days from 11th October 1961 at 1964 under rule 167(a)(i) of the Western Rules, Part I in extension of the previously granted to him.

S. K. BOSI ( http://

#### CORRIGENDUM

No. 44C.T. — 12th February 1965 or e against serial No. 7 of notinearm virts 23rd July 1964, published as pace of "Calcutta Gazette", dated 13th Aaga of 10), are hereby cancelled.

S. K. BOSF + 5

# The





### Gazette

[XA 20]

THURSDAY, MARCH 11, 1965

| SAKA 1886

### PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

#### GOVERNMENT OF WEST BENGAL

## TORATE OF COMMERCIAL TAXES WEST BENGAL

#### **NOTIFICATIONS**

Il C T.—11th February 1965.—In pursuance provisions of section 9 of the Bengal Finance [at) Act, 1941 (Bengal Act VI of 1941), the gnames and addresses of newly registered together with a description of the goods by their registration certificates are published eral information:—

- (a) Senal number, name, address, chief place of business and number of branches.
- (b) Number and date of the registration certificate.
- (c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.

on Krishna Bazaj carrying on business under de name Shree Krishna Oil & Flour Milis. 448 Bazaj Road, P. O. Raniganj, Burdwan (a): 9A. 16-1-65 (b); (1) Raw materials. (2) Plant. 519. spare parts and accessories. (3) Constitute of the goods payment of sales tax is are intended for use in the actual process of atture of the goods named below: Mustard cakes, atta, suji, basan, flour and other wheat is, groundnut oil and niger seed oil (c); Mustard niger seed, flour and oil cakes (d).

Messis. Dwarka Prosad Agarwala, Ramesh-Agarwala, Sanwarmal Agarwala and Parmesh-Agarwala carrying on business under the name Shawarmal Parmeswarlal, Abdul Latif Lane, Asansol, Burdwan (a); AS/2560A. 20-1-65 (b); Pulses, molasses and groundnut (d).

- 3. Messrs. Ganga Devi Kataruka, Dipak Ch. Kataruka, Sitaram Kataruka, Rajendra Kr. Kataruka and Bishnu Kumar Kataruka carrying on business under the trade name Sitaram Rajendra Kumar, Raja P. N. Malia Road, Raniganj, Burdwan (a); AS/2561A. 21-1-65 (b); Refine oil, groundnut oil, groundnut, camin seed and cocoanut oil (d).
- 4. Jobab Md. Yusuf Abdul Azız and Jonab Md. Esmail Md. Siddique Gaziany (Partners) carrying on business under the trade name Bombay Plastic Centre. 71 Canning Street, Room No. C-117, Calcutta (a); AT,4021A, 29-1-65 (b); Plastic buokets and utensils, belts, straps, buckles, money bags and belting rolls (d).
- 5. Sarbasri Liladhar Bhimji, /Jewandas Bhimji, Jamnadas Bhimji and Vallabhdas Bhimji (Partners) carrying on business under the trade name V. Jiwandas & Co., 218 Jamunalal Bazaz Street, Calcutta (a); AT/4022A, 2-2-65 (b); (1) Raw materials, viz., dyes, chemicals, acids, oils and colours. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below (i) Dyed yarn for packing purpose, paste board, gunny bags and gunnics (c).
- 6 Sarbasri Onkarmal Bhotica and Nirmal Kumar Bhotica (Partners) carrying on business under the trade name Onkarmall Nirmal Kumar, 208 Jamunalal Bazaz Street, Calcutta (a); AT/4023A, 3-2-65 (b); Chillies (d).
- 7. Shri Amarnath Arora (Proprietor) carrying on business under the trade name Arora Pen Stores, 71 Canning Street, Calcutta, Room No. F-24 (a);

- AT/4025A, 3-2-65 (b); Pen and spare parts and accessories, ball pen and parts, dot pen and parts, refills, propelling pencil, pen holder and lead pencil (d).
- 8. Messrs. Bankura Wholesale Consumers' Cooperative Society Ltd., Second Feeder Road, Bankura (a); BK/620A, 20-1-65 (b); Niger oil, amul (food), amul (butter) (d).
- 9. Shri Sachindra Narayan Roy (Proprietor) carrying on business under the trade name Messrs. S. N. Roy, Biswasingha Road, Cooch Behar (a); CB|1017A, 1-2-65 (b); Dry foodstuff, tea and firewood (d).
- 10. Messrs. Mohanlal Bhansaly and Kamal Singh Bhansaly carrying on business under the trade name Raj Kamal Water Meter Manufacturing Co., 75 Netaji Subhas Road, Calcutta (a); CR/3538A, 25-1-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Water meter (c).
- 11. Ramlal Gulati, Gopi Chand Gulati, Prakash Chand Malhotra and Harichand Gulati carrying on business under the trade name Prince Automobiles, 29B Bentinck Street, Calcutta (a); EL/3694A. 29-1-65 (b); Motor parts and motor accessories (d).
- 12. Messrs. T. T. Narasimhan, K. Kuppuswami, P. Rajagopalachary and T. V. S. Mani carrying on business under the trade name T. T. N. & Company, 12 Chowringhee Square, Calcutta (a); EL/3695A, 29-1-65 (b); Distilled turpentine terpene (d).
- 13. Balbir Singh (Proprietor) carrying on business under the trade name Calcutta Pistons, 3 Barreto Lane, Calcutta (a); EL/3697A, 2-2-65 (b); Motor parts (d).
- 14. Bijoy Mining Co. (Private) Ltd., P-16 Kalakar Street, Calcutta (a); JK/3391A, 29-1-65 (b); Axles of t. m. and galvanised iron wire (d).
- 15. Shri Mohanlal Jhawar (Proprietor) carrying on business under the trade name Messrs. Maheswari Trading Co., Raiganj, West Dinajpur, Station Road, Kaliaganj, West Dinajpur (a); ML/39B, 26-12-64 (b).
- 16. Shri Jagot Singh Dhillon and Shri Tarsen Singh Dhillon carrying on business under the trade name Messrs. Jagat Singh Dhillon & Co., P. O. Nimpura, Kharagpur, Dist. Midnapore (a); MN/1785A. 27-1-65 (b); (1) Raw materials. (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Bricks and brickbats (c).
- 17. Shri Paramjit Singh Sethi carrying on business under the trade name Sico Industries Corporation, 10.1A Deshbandhu Road, Calcutta-35 (a); PG/3157A. 15-1-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Auto springs (c).

- 18. Shri Bidhu Bhusan Das carrying under the trade name Asia Metal Ind Feeder Road, Ariadaha, 24-Parganas, 5A Street, Calcutta-1 (a); PG/208B, 15-1-65 (1) materials. (2) Plant, machinety, spare accessories. Provided that ill goods exemption from payment of sales tax is intended for use in the actual process of of the goods named below: Machinery p and cotton mills (c).
- 19. North Suburban Wholesale Stores Limited carrying on business and name North Suburban Wholesale Co-ope Limited, 458B Jessore Road, Ca ci PG/3158A, 16-1-65 (b); Barley, coffee cornflakes, ghee, butter, sugarcandy, rice, tard oil, til oil, groundnut oil, jam, jelly, gar, lozenges, insecticide, cocoanut oil, oil, shampoo, talcum powder, tooth power paste, tooth brush, snow and cream, nail pol kum kum, ink, pencil, torch light, soap ca polish, tongue cleaner, coat brush, hair brust razors, blades and tinopal (d).
- 20. Naha Industries (Private) Ltd. cam business under the trade name Naha I (Private) Ltd., 9 Netaji Subhas Chandra Bo Tollygunge, Calcutta-40 (a); PG/3159A, 16. (1) Raw materials, (2) Plant, machinery, sp and accessories, (3) Consumable stores, e; oil. Provided that all goods for which c from payment of sales tax is claimed are for use in the actual process of manufactur goods named below: Diesel oil engine an nery parts (c).
- 21. Messrs. Krishna Pada Ghosh, Kaia Ghosh, Shibapada Ghosh and Santi Ranjacarrying on business under the trade nan Comb Industries, Ramnagar Road, Bone Parganas (a): PG/3160A, 18-1-65 (b). (1) R rials, (2) Plant, machinery, spare parts and acomprovided that all goods for which exempte payment of sales tax is claimed are intended in the actual process of manufacture of the named below: Celluloid combs (c).
- 22. Messrs. Gour Mohan Basu. Mira Baschandra Basu, Balai Chandra Basu. Kanai L Biswanath Basu. Anil Kumar Basu and Biswanath Basu. Anil Kumar Basu and Bismothers. 48 J. N. Tewari Road. Ca cutta PG/3161A, 19-1-65 (b); (1) Raw materials. Commachinery, spare parts and accessories. I that all goods for which exemption from purposess of manutacture of the goods named process of manutacture of the goods named lime, sand, soorkey, cinders, paints, varnished iron pipes and fittings (d).
- 23. Shri Anopchand Jecahnd business under the trade name Automobiles, P-39 Mission Row Full Calcutta-13 (a); SL/4307A. 22-1-65 (b). Spare and accessories of motor vehicles and motor motor garage tools, diesel engine spare part accessories (d).
- 24. Sarbasri Norang Lal Agarwal and No Lal Agarwal carrying on business under the

- Messrs. Shree. Loveleengir Automobiles, 5 gets Street. Calcutta (a); SL/4308A, 22-1-65 (b); artis and accessories of motor vehicle (d).
- Messrs. Forbes Forbes Campbell & Co. Ltd., Ganesn Chandra Avenue, Calcutta-13 (a); 311Å. 27-1-65 (b).
- Shri Probodh Kumar Shaw (Proprietor) carryon husiness under the trade name A. K. Shaw &
  Nichupatty, Luxmigunj, Chandernagore, Hooghly
  SP 1713A, 22-1-65 (b); Denatured spirit, boot
  sh, butter (d).

#### S. K. BOSE, Commissioner.

- in 32 C. T.—11th February 1965.—In pursuance the provisions of section 9 of the Bengal Finance is Tax) Act. 1941 (Bengal Act VI of 1941), the ewing names and addresses of registered dealers are registrations under the Act were amended with at from the date noted against each of them and respect of the particulars appearing in the different as in the manner indicated against such partials are published for general information:—
- in -(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.
  - (e) Date of amendment.
- (S) Gour Chandra Dey, sanatan Dey, Sanatan Dey, Sanatan Dey carrying on business under the & name Messrs. G. C. Dey & Sons (for) Gour andra Dey, Narendra Nath Dey, Murari Mohan y and Sanatan Dey carrying on business under the & name Messrs. G. C. Dey & Sons, 72A Ashutosh dherjec Road, Calcutta, (A) Calcutta-1 (a); (S). 86B (for) AL/401A (b); (A) Consumable stores, e.g., Acid (c); 27-1-65 (e).
- : Shahmar Chemical Works (Private) Ltd., 1 eta Central Road, Calcutta, Siliguri (a); AL/66B. il-46 (b), (A) Til oil after the words "Cocoanut" (c), 27-N-65 (e).
- 1 (S) Shri Bhupendra Kumar Dutta and Shrimati labasine Dutta carrying on business under the de name Nityananda Bhander (for) Shri Nrityalal sa carrying on business under the trade name hananda Bhander, Bolpur, Dist. Birbhum (a); 1406A. 21-2-43 (b); 18-1-65 (e).
- (S) Shri Bejoy Krishna Sen (Proprietor) carry10n business under the trade name Dacca Jewellery
  10x & Dacca Watch House (for) Shri Bejoy
  10x blina Sen (Proprietor) carrying on business under
  11xide name Dacca Jewellery House, T. P. Market,
  11xide name Dacca Jewellery
  5 (S) Sarbasri Jagannath Roy and Nirmal Chana Roy carrying on business under the trade name cars J. N. Roy & Sons (for) Shri Jagannath Roy hying on business under the trade name Mesars.

- J. N. Roy & Sons, G. T. Roud, Assensol, Burdwan (a); AS/1909A, 29-7-58 (b); (A) Milli-made and hand-loom textiles (d); 19-1-65 (e).
- 6. Messrs. Surajmal Kejriwal, Biswanath Kejriwal, Shyamlal Maskara and K. Madanial Maskara carrying on business under the trade name Mahabir Company. P. O. Barakar, Burdwan (a); AS/2365A, 4-1-63 (b); (A) Groundnut (d); 20-1-65 (e).
- 7. Messrs. Ganesh Commercial Co. Ltd., 18A Rupchand Roy Street, Calcutta, 38 Netaji Sabhas Road, Calcutta (a); AT/314B, 30-9-41 (b); (A) Silver (d); 29-1-65 (e).
- 8. Shri Matadin Gupta carrying on business under the trade name Hindusthan Trading Co., 71 Canning Street, Calcutta (a); AT/3990A, 16-9-64 (b); (A) Shaving blades, blue, sewing machine oil, sprayers, stamp pad, feeding bottles, nipples, soothers, embroidery frames (d); 30-1-65 (e).
- 9. Shri Satyanarayan Kezriwal carrying on business under the trade name Messrs. B. K. Syndicate, 180 Cross Street, Calcutta (a); AT/3308A, 27-4-65 (b); (A) Steel wire netting (d); 30-1-65 (e).
- 10. Shri Ganga Bishnu Chowdhury carrying on business under the trade name Royal Stores Supply, 71 Canning Street, Calcutta (a); AT/2681A, 31-7-46 (b); (A) Hair oil, toilets, cosmetics, perfumery, barley, syrups, squashes, tined fruit, tinned juice, tinned vegetable, tinned fish, jam, jelly, shaving equipments, blades, ink, school stationery, tinopal, insecticide (not under Act, 1954) blue, lock, tailoring tape, rose water, playing cards, brush (all types), polishes. key rings, feeding bottle, nipples and teats, mirrors, mouth organ, ayurvedic medicine, nail cutter, ladies dressing equipments, ghee, butter, chewing gum, chocolate. lozenges, table salt, coffee, tooth pick, sprayers. spoons, combs. safety pin, bleaching powder, napthalene, novelty boxes, tinned cocoanut oil, tooth paste and powder, cigarette case and ash tray, hangers, tin cutter. (D) Stationery, perfumery, confectionery, oilman stores (d); 30-1-65 (e).
- 11. Sarbasri Debiprasad Maskara, Rajeswar Prasad Maskara and Jagdish Prasad Maskara (Partners) carrying on business under the trade name Aryan Overseas Corporation, 8 Amratola Street, Calcutta (a); AT/3374A, 11-12-56 (b); (A) Ball bearing, spring washer, leather hand glove, caustic soda, soda ash, liquid ammonia, distilled water, calcium chloride, ferro-silicon, magnesium chloride, sodium sulphate, diammonium phosphate, zinc chloride and copper sulphate (d); 30-1-65 (e).
- 12. Sarbasri Shantabhai Bhulabhai Patel, Manjbhai Ballavbhai Patel, Shanabhai Nathubhai Patel, Dayabhai Margabhai Patel and Kashiben Bhikabhai Patel (Partners) carrying on business under the trade name Bhailal Bhikabhai & Co., 20/5C Armenian Street, Calcutta (a); AT/2453A, 28-9-41 (b); (D) Hessian and gunny bags (d); 30-1-65 (e).
- 13 (S) Shri Satyanarayan Sharaff carrying on business under the trade name International Commercial Corporation (for) Shri Satyanarayan Sharaff and Shri Madhabprasad Jhunjhunwala carrying on business under the trade name International Commercial Corporation, 22/1 Armenian Street, Calcutta (a); AT/3843A, 14-9-62 (b); 30-1-65 (e).

- 14. Mr. Ahmed Yousuf carrying on business under the trade name Paramount Stores. 71 Canning Street, Calcutta (a); AT/3405A, 28-3-57 (b); (A) Unscented oil in tins, ink, locks, perfumery, laundry requisite, confectionery, breakfast food in tins and packets (d); 1-2-65 (e).
- 15. (S) Sarbasri Shiwramdas Daga, Ramgopal Daga, Shree Gopal Daga, Brijgopal Daga and Sm. Sobhagewati Daga carrying on business under the trade name Santram Shewramdas (for) Shri Shiwramdas Daga carrying on business under the trade name Messrs. Santram Shewramdas, (S) 168B Cross Street, Calcutta (for) 168 Cross Street, Calcutta (a); AT/948A, 22-9-41 (b); 2-2-65 (e).
- 16. Messrs. Gupta Engineering Works (Private) Ltd., (S) 26/4 Armenian Street, Calcutta (for) 2 Doyehatta Street, Calcutta (a); (S) AT/4024A (for) JK/2963A (b); 3-2-65 (e).
- 17. Biswanath Chell and Kashinath Chell, Sonamukhi, Bankura (a); BK/307A, 2-12-57 (b); (A) Niger oil (d); 16-1-65 (e).
- 18. Jankilal Agarwalla and Madanlal Agarwalla carrying on business under the trade name Messrs. Jankilal Madanlal, Beparihat, Bankura (a); BK/417A, 28-9-59 (b); (A) Mourichawal, dhuna, til seed, til oil, niger seed, niger oil, dhania chawal (d); 16-1-65 (e).
- 19. Messrs. Sitaram Dey and Brothers, Khatra, Bankura (a); BK/331A, 9-4-58 (b); (A) Niger oil (d); 16-1-65 (e).
- 20. Shri Bhujanga Bhusan Kar carrying on business under the trade name Messrs. Annapurna Bhander, Lalbazar, Bankura (a); BK/567A, 27-12-63 (b); (A) Niger oil, groundnut oil and groundnut (d); 16-1-65 (e).
- 21. Shri Radha Raman Dutta (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Radha Raman Dutta, Murari Mohan Dutta, Sonamukhi, Bankura (a); BK/21A, 24-9-41 (b); (A) Niger oil (d); 25-1-65 (e).
- 22. Shri K. P. Gupta, A. P. Gupta and D. P. Gupta carrying on business under the trade name Kaushal Bros., 34-B Colootola Street, Calcutta (a); CL/3115A, 18-3-57 (b); (A) Veneer after the words "metal screw and nuts", (A) Veneer and timber (d); 15-1-65 (e).
- 23. (S) Rabindra Chandulal Mehta, Shri Vinoderai Jamunadas Punatar and Shrimati Vasant C. Mehta carrying on business under the trade name Messrs. Bharat Agencies, 12 Lower Chitpur Read, Calcutta (a); CL/2641A, 3-1-48 (b); 15-1-65 (e).
- 24. Messrs. Calcutta Co-operative Industrial Society Ltd., (S) 109 Chittaranjan Avenue, Calcutta (for) 133/1A Achary: Prafulla Chandra Road. Calcutta (a); (S) CL/3813A (for) MK/3579A (b); 16-1-65 (e).
- 25. Aluminium Industries (Assam) Private Ltd., (S) 161/1 Harrison Road, Calcutta (for) 1 Bonfield Lane, Calcutta (a); (S) CL/3814A (for) CR/3473A (b); 16-1-65 (e).
- 26. Messrs. Kesar Devi Daga and Shrigopal Daga carrying on business under the trade name Luxmi

- Traders. 35 Ezra Street, Calcutta (a): CL-37, 26-5-64 (b); (A) Electric cables (d): 16-1-65 (c).
- 27. (S) Shri P. L. Vankateswara Lyer can on business under the trade name Lakhman & C pany (for) Lakhman & Company. (S) 30) Bowl Street. Calcutta (for) 167 Old Chinabazar S Calcutta (a); (S) CL/3815A (for) CR/2916A 16-1-65 (e).
- 28. Sarbasri Pran Kumar Guha and Arup Kun Das carrying on business under the trade at Messrs. Mu-Mita Bros., 83 Chittaranjan Aven Calcutta-12 (a); CL/3487A, 21-12-62 (b), (A) § furniture (d); 16-1-65 (e).
- 29. (S) Shri N. D. Shah, K. N. Shah. Shri P. Shah, Mrs. P. G. Shah and on business under the trade name Messrs Calcutta Essence Supply Co., 44/45 Ezra Street, Calcutta (CL/2158A, 4-4-51 (b); 18-1-65 (e).
- 30. Messrs. Sarabsukhdass Sarnirum. Baboo Shah and Purshotam Das Shah (Partners) carry on business under the trade name Steelwyn Corpo tion, P-11 Chitpur Square, Calcutta (a): CL 341' 27-7-62 (b); (A) Iron section (d); 19-1-65 (c).
- 31. Shri Anath Chandra Ray carrying on b ness under the trade name Messrs. R. Omet & (12B Lower Chitpur Road, Calcutta (a); CL 277 14-1-57 (b); (A) (1) Raw materials: Brass parts. Plant, machinery, spare parts and accessories 1 vided that all goods for which exemption fi payment of sales tax is claimed are intended for in the actual process of manufacture of the genamed below: (i) Switches, (ii) Kit-kut parts 19-1-65 (e).
- 32. Sarbasri M. P. Saraswat. J. P. Saraswat M. K. Saraswat (Partners) carrying on business we the trade name Messrs. Madhaprasad Mahabrasad. 9 Parshi Church Street, Calcutta (a), CL 361 21-9-63 (b); (A) Waterproofed caps (chemical waterproofed and valies officers MK-2 after words "Camouflage scrim garnishing" (c): (A) Waterproofed capes (chemically) waterproofed and valimofficers MK-2 (d); 21-1-65 (e).
- 33. (S) Shri Satyanarayan Agarwala and Mahabi Prasad Agarwala carrying on business under the trade name Satyanarayan Ramautar (for) Messatyanarayan Ramautar, 161/1 Harrison Root Calcutta (a); CL/2877A, 28-10-57 (b); 21-1-65 (c)
- 34. Messrs. Killu Trading Co. (Priva'e) L'd 161/1 Harrison Road, Calcutta (a): CL'1875/ 14-11-49 (b); (A) Bright steel bars, electric motel and starters, brass and m. s. machine screws an rivets (d): 21-1-65 (e).
- 35. Messrs. Soni Jain (Privat.) Ltd., 38 Nets Subhas Road, Calcutta (a); CR/1858A. 7-7-50 (b) Mill stores, machinery parts and grease. (A Bearings and component parts (d); 22-1-65 (e)
- 36. Shri Charun Das (Proprietor) carrying of business under the trade name Melaram Charan Das 81 Netaji Subhas Road. Calcutta (a); CR. 1873 3-8-50 (b); (D) Hardware, machinery and tools. (A) Pipe and pipe fittings, chain pulley block, sheam machine, motor tool kits, saws, vibro gravers, pressu

g. coventry-die heads, tapping attachments, dial s. indicators, crucibles, magnets, steel belt lacard fasteners, beltings, scribers, punches, metal tools, knives, vices, wrenches, cutters, revoluters, wires, nails, files, vee blocks, chisels, ug wheels, emery wheels dressers (d); 22-1-65

Shn Jugal Kishore Jalan (Proprietor) carrying besness under the trade name J. K. Iron & Steel adacturing Co., 89 Netaji Subhas Road. Calcutta (R 2995A, 8-3-60 (b); (A) Coir, tin plate, steel is, h s. and alloy steel and c. i. castings after the ms "G p. sheets in raw material column", brand hlades, machine parts after the words "Silver s" in the column finished products (c); 22-1-65

- 8. Shri Suraj Prakash Sureka (Proprietor) carryton business under the trade name Messrs. Union
  the M
- Messrs. Murali Monohar Sureka and Santi mar Saraf carrying on business under the trade mc Messrs. Playfair Industrials, 36 Strand Road, cutta (a); CR/3116A, 17-6-61 (b); (A) Glass, tardine, putty, iron cement, wire rope, mica sheet, covering, copper wire, zinc ingots (d); 22-1-65
- 41. Sarbasri Devraj Jain, Dhanraj Jain, Shushil Imar Jain, Sm. Keshra Devi Jain and Sudarshan Imar Jain carrying on business under the trade time D R. Kumar Brothers. P-10 New Howrah Inde Approach Road, Calcutta (a); CR/2342A. 180-53 (b); (A) Spun yarn, c. i. valves, c. i. pipes, 1 manhole covers and frames, c. i. pipe fittings, ad pipe, c. i. frame, c. i. casting, c. i. cocks, c. i. line valves, brass cocks and valves, brass cocks and valves, gun metal cocks and valves, brass labotory fittings. bathroom fittings, c. i. pans, c. i. cisms c. 1 brackets, copper ball, rubber sheeting (d); i-165 (e).
- 42 Sarbasri Jagannath Chowla and Madan Mohan 1941a carrying on business under the trade name dan Wood Works, 91 Netaji Subhas Road, leutta (a); CR/3443A, 10-3-64 (b); (A) Timber, B. nails and iron plates in raw material column . 35-1-65 (e).
- 13 Shri Popatlal Padalia (Proprietor) carrying on hness under the trade name Messrs. Rex Corpora-1 (India), 71A Netaji Subhas Road, Calcutta (a): 73199A, 14-3-62 (b); (A) Hook plain and hook to type (d); 27-1-65 (e).

- 44. (S) Shri Chhotalal Bharany and Hiralal Bharany (Partners) carrying on business under the trade name Curio House (for) Messrs. Curio House, Great Eastern Hotel, 1, 2 & 3 Old 'Court House Street, Calcutta, 4 Wellesley Place, Calcutta (a); EL/253B, 26-9-58 (b); 29-1-65 (e).
- 45. Shrimati Nirmal Bala Dassie carrying on business under the trade name Sristi-O-Sthiti, 5 Hastings Street, Calcutta (a): EL/3672A, 30-10-64 (b); (A) Electric cables, wires, lamp, tubes and their fittings and accessories, conduit pipes and their fittings and accessories, ferrous and non-ferrous castings (d); 30-1-65 (e).
- 46. Messrs. Narayandas Chandok. Mrs. Panadevi Chandok and Mrs. Radhadevi Chandak carrying on business under the trade name R. Narayan & Company, 1 Mangoe Lane, Calcutta (a); EL/3661A. 13-7-64 (b); (A) Gunny bags and hessian (d); 30-1-65 (e).
- 47. Messrs. Advani (Private) Ltd., 3D Garstin Place, Calcutta (a); EL/3621A, 13-2-54 (b); (D) Biscuits, patent medicine. (A) Chemicals, paper products, provisions (d); 1-2-65 (e).
- 48. (S) Tata Fison Industries Ltd. (for) Tata-Fison Ltd., (S) 16 Hare Street, Calcutta (for) 20 Howrah Road, Howrah (a); (S) EL/3696A (for) HW/2682A (b); 2-2-65 (e).
- 49. (S) Shrimati Narayani Mondal, Shrimati Gouri Bhattacharjee and Shrimati Sabita Pyne carrying on business under the trade name Sree Gouri Narayani & Co. (for) Shrimati Narayani Mondal, Shrimati Gouri Bala Bhattacherjee and Shri Nabakumar Dey carrying on business under the trade name Sree Gouri Narayani & Co., 2 Nawab Lane, Calcutta (a), JK/3265A, 30-7-63 (b); 29-1-65 (e).
- 50. Messrs. Hari Prosad Chandgothia, Ram Nath Changothia and Atma Ram Chandgothia carrying on business under the trade name Dhanraj Hariprosad, 71 Burtolla Street, Calcutta (a); JK/681A, 29-9-41 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bags, towels, bandoliers, pillow covers, belts, pouches, braces, tent bags pin, cord pull through, tent salitah, tarpaulins, nets, rope lacing, case smattress, gimnessia, comon flugs, lines beddings, wagon ropes (c); (A) Bandoliers, utensils, ghungroo, achar and pickli (d); 29-1-65 (c).
- 51. Shri Shankarlal Upadhaya alias Shankarlal Sharma (Proprietor) carrying on business under the trade name Ashoka Iron and Steel Co., 6 Ganguli Lane, Calcutta (a); JK/3311A, 25-1-64 (b); (A) Emery cloth, tools, screw, hand drill machine (d); 29-1-65 (c)
- 52. Sarbasri Harıram Modi, Govindram Modi, Mahabır Prosad Modi, Kedar Nath Modi and Badri Prosad Modi (Partners) carrying on business under the trade name Industrial Stores & Mineral Mfg. Co., 149 Cotton Street, Calcutta (a); JK/3222A, 14-3-59 (b); (A) Steam jointing and quarters powder (d): 30-1-65 (c).
- 53. Messrs. Bilasrai Kalanauria and Ravi Prokash Gupta (Partners) carrying on business under the

- trade name Shree Bajrang Trading Corporation, 133 Cotton Street, Calcutta (a); JK/3241A, 19-3-63 (b); (A) Bolts and nuts (d); 30-1-65 (e).
- 54. Messrs. Tarak Nath Sen, Jogenath Sen, Debnath Sen and Mahinath Sen carrying on business under the trade name Shamlal Sen & Co., 7 Nalini Sett Road, Calcutta (a); JK/3134A, 28-7-61 (b); (A) M. s. rod (d); 1-2-65 (e).
- 55. Sarbasri Ramautar Agarwalla and Debi Sahai Agarwalla carrying on business under the trade name Sri Kailash Oil Mill, Malancha Road, P. O. Kharagpur, Midnapore (a); MN/1351A, 18-3-58 (b); (A) Groundnut oil after the word "Mustard oil" (c); 25-1-65 (e).
- 56. Sarbasri Durgadutt Agarwalla, Ghasiram Agarwalla and Ram Gopal Agarwalla carrying on business under the trade name Bhagawati Rice Mill, P. O. Benapur, Midnapore (a): MN/1476A, 6-2-60 (b); (A) Empty gunny bags for use as packing materials (c): 25-1-65 (e).
- 57. Shri Radhakishen Lodha and two others carrying on business under the trade name Sri Bajrang Rice Mill, P. O. Salboni, Midnapore (a); MN/1435A, 1-5-59 (b); (A) Empty gunny bags and sutli for use as packing materials (c); 25-1-65 (e).
- 58. Shri Jhareswar Sen carrying on business under the trade name Jhareswar Sen, Schoolbazar, P. O. and Dist. Midnapore (a); MN/890A, 16-9-49 (b); (A) Gunja oil and groundnut oil (d); 27-1-65 (e).
- 59. Messrs. Lakshmidas Grover and Pannalal Grover carrying on business under the trade name Golden Stores, P-9 Pageyaputty Street, Calcutta (a); MR/2754A, 25-8-64 (b); (A) Umbrella parts (d); 3-2-65 (e).
- 60. (S) Messrs. Biswanath Ghosh, Debabrata Ghosh, Goutam Ghosh, Supriya Ghosh and Swapan Ghosh carrying on business under the trade name Bhuban Footwear Factory (for) Messrs. Bisw-nath Ghosh, Debabrata Ghosh, Goutam Ghosh, Supriya Ghosh and Swapan Ghosh carrying on business under the trade name Bhuban Footwear Factory, 61 Ibrahimpur Road, Jadavpur Colony, Calcutta-32 (a); PG/27.30A, 30-8-62 (b); 18-1-65 (e).
- 61. Messrs. Birendra Chandra Das Gupta. Ashalata Majumdar, Santosh Kumar Das Gupta and Sailendra Chandra Das Gupta carrying on business under the trade name B. M. Engineering Company, 53/2 N. K. Ghosal Road, Calcutta-42 (a): PG/3017A, 16-3-64 (b); (A) (2) Plant. machinery, spare parts and accessories, (3) Consumable stores, e.g., gas and welding rod. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Steel angle, rafter, steel purlin, steel truss and steel clamps (c): 18-1-65 (e).
- 62. Shri Banwari Lal Goel carrying on business under the trade name Pre-Fab Steel Buildings. Nilgani Road. P. O. Agarpara, 24-Parganas (a): PG/3072A, 5-8-64 (b): (A) (1) Raw materials. (2) Plant. machinery, spare parts and accessories, (3) Consumable stores, e.g., electrodes, coal, paints, lubricants, oxygen and acetylene gas. Provided that all goods for which exemption from payment of sales

- tax is claimed are intended for use in the process of manufacture of the goods named to Tubular structural materials (c); 18-1-65 (c)
- 63. Messrs. Das Zimmermann (Private)
  Taratola Road, Calcutta-53 (a); PG/2588A, 2
  (b); (A) (1) Raw materials, (2) Plant, mach spare parts and accessories, (3) Consumable e.g., canvas cloth, rubber cloth. Provided upods for which exemption from payment of the goods named process of manufacture of the goods named machine, paper triples of the goods named private duplicator (c); 18-1-65 (e).
- 64. Shri Sudhangshu Bimal Roy carrying on ness under the trade name General Engineering poration, B/19 Behala Industrial Estate, Bank Naskar Road, Calcutta-34 (a); PG/3108A, 23. (b); (S) (1) Raw materials, (2) Plant, machine spare parts and accessories, (3) Consumable seg., machine oil, die, etc. Provided that all for which exemption from payment of sales to claimed are intended for use in the actual procemanufacture of the goods named below. (i) I maintenance tools and accessories, (ii) Air motion hose and accessories, (iii) Steel pinion (for) (1) materials, (2) Plant, machinery, spare parts accessories, (3) Consumable stores, e.g. tools vided that all goods for which exemption payment of sales tax is claimed are intended for in the actual process of manufacture of the named below: (i) Electric motors. (ii) Tools Bearings and (iv) Mill stores (c); (D) Mill store 21-1-65 (e).
- 65. (S) Shri Bishnupada Dey and Shri 3th Dey carrying on business under the trade • Messrs. Tara Hardware Stores (for) Messrs Hardware Stores, 467 Jessore Road (Nagar I Dum Dum, Calcutta-28 (a); PG/2163A, 17-(b); (S) G.i. pipes, g.i. pipe fittings, tube well pur tube well pump fittings, tube well strainers, tirs fittings, basin, cistern, urinal, c.i. pipe, c.i. pipe a ings, s.w. pipe, s.w. pire fittings, screw, hinge, tow bolts, door bolts, nails, clamps, g.i. wire, ms ro bolts & nuts, brass & iron rings, chain, galvanis nuts & bolts, brush ventilators, jally, hook, hacked (frace & blade), sand paper, emery cloth, plain sheet weights & measures, all kinds of c.i & gi at metka, durmuz, dha, thesh, spades, brass htma gun metal fittings, paints linseed oil, flat bar, varnii turpentine, coloured paste, washing blue, brass a bronze nets, brass perforated sheet, iron pan, coloured oxides (for) hardware, tube well and tra well equipments, sanitary goods, paints and varnish (d); 21-1-65 (e).
  - 66. (S) Shri Pannelal Kundu carrying on busin under the trade name of Messrs. Benodini Rasin laya (for) Messrs. Penodini Bastralaya, Basrhi Bazar, P.O. Busirhat, 24-Parganas (a); PG 1005/10-12-49 (b); 22-1-65 (e).
- 67. Shri Narsinghdas Agarwala and Shri Ran niwas Agarwala carrying on business under the trac name Messrs. Narsinuhdas Ramniwas, N. C. D. Gupta Road, Purulia (a); PR/413A, 19-7-63 it insert after betel nut the words "gunja oil, lines oil" (d); 29-1-65 (e).
- 68. Shri Kanaiyalal Agarwala and Shri Sity narain Agarwala carrying on business under ti

Messrs. Shree Kanayalal Satyanarain, and Gali, Purulia (a); PR/87A, 25-9-57 (b); a Gali, fee cocoanut oil the words "gunja oil, linseed fee cocoanut oil, tea, dhania, jeera, chilly (d);

Sm Tejpal Kanodia, Tolram Lath and Hriday, Bhardwaj carrying on business under the name Tejpal Kanodia, Pareshnath Ghose Purulia (a); PR/78A, 24-9-57 (b); insert after recewords "nigerseed oil, linseed oil and that oil" (c); insert after paper the words seed oil, linseeds, groundnut seeds, niger seed il linseed oil" (d); 2-2-65 (e).

(5) Messrs. Kanailal Banerjee and Balar Lal recarrying on business under the trade name lengmeering Corporation (for) Shri Balai Lal business under the trade name regimeering Corporation, 9-C Mercantile ps. Calcutta (a); RB/837A, 28-2-57 (b); (c)

Messrs. Capexil (Agencies) Ltd., P-34 India age Place, Calcutta (a); RB/1370A, 24-1-63 (b); inchona bark, aluminium sulphate, quinine at., nepthalene, benzone and sodium bichroud. 2-2-65 (e).

Messrs. Hindusthan Mica Dealers Ltd., 9 une Road, Calcutta (a); RB/1259A, 21-12-48 (b) Bettlenut (d); 2-2-65 (e).

Messrs. Srinibas Dhar, Gagan Chandra Dhar kpm Behari Dhar carrying on business under ade name M. Dhar & Co., 156/1C Radhabazar, Calcutta (a); RB/1A, 30-9-41 (b); (A) Alum goods, asbestos rope and sheet, ash tray, m tape, brass wire, brushes, broomsticks, z wire galv., belt dresser, brass rules, bees wax arafin, bleaching powder, brass eylets, nelt r. bronze sheet, country leather, cotton thread, t rod, copper sulphate, chips, chisel, cards, \$\pi\_{lc}\$ wood, cotton tapes white, sups : nd n, earthen goblet, emery cloth, enamel goods, not, files, fuller earth, flit pot and flit, felt, mene powder, gold powder, glass tumblers, saw blades, hemp twine balls, hammer, hose fron chains, iron tacks, m.s. rods, iron pans, harans, knife, leather belting, locks, markin mats, manson polish, nails, numbering me, napthelenes, orange shellack, oil cans, oil s pins, petroleum jelly, plate powder, pannel pilets, pliobond, red floor cloth, wooden scale, coloured powder, refills, rawl plugs drills, sand screw driver, scissors, swabs, souldering irons steel galleys, soap, salt, steel wool, stitching seel trunk, tallow, drill, taps, type cases, tapes, doth, vice, vim powder, valve tube cycle parts, mouthpiece, wooden hammer, wrench, envepencil, diary, desk knife, plated pin, fountain sk, calling bell, rubber stamps, marking ink, ng ink, brass sheet, dott pen, romeo file, arch he bruch, green tag, wooden furniture, wooden s, matches, bright m.s. rod, gammaxaene c, scrubbing brush, pudding bowl, desk calen-The caraser, steel waste paper basket, frog clip, pd, stamp pad ink, shoe polish, jumber lock, bush, plio bond, cutting pliers, bubler band, kaile, table spoon, table forks, flat file, gum pin cushions, jharans, floor brush, rexine cloth, brush, m.s. flat bar, glass cutter, box file, revolving date stamp, set square, numbering machine, tag, glass ink stand, gem clips, craser, wooden scale, auto clip file, super cobra file, milk jar, sugar pots, tea pots, mansion polish, plastic sheet, magnifying glass, wooden rubber, drawing pin, relief nib, thread cutting dice, steam joint packing, soldering stick, tow chain, typewriter ribbons, pipe wrench, binding thread, plastic tube, enamel paint, process black ink, show card white, coblers twine, needles binding, napkins, duplicating book, pen holders, mail twine, drawing pin, punching machine, flit spray, chisel handle, paraffin wax, high carbon tool sheet, brass rod, drawing pencil, cocoanut oil, cello tape, panel pin, rowl plug drill, chisel, wire brass, grip fastener, foor ruller, round ruller, desk pad, fry pan, egg white, potato smasher, table cloth, cane basket, brooms, broom sticks, enamel bowel, brass sheet, staple pin, pencil sharpener, desk calender stand, refill, fibre rod, hem twine ball, m.s. angle, sand paper, canvas tape, measuring tape, marking ink, hand drill, rubber stamp, paper fastner, special wooden tray (d); 3-2-65 (e).

- 74. Tractors and Machinery Private Ltd., (S) 25 Ganesh Ch. Avenue, Calcutta (for) 59 Bentinek Street, Calcutta (a); SL/3817A, 9-3-62 (b); 25-1-65 (e).
- 75. (S) Sephalika Roy, Niva Das and Shila Dutta carrying on business under the trade name Messrs. Eastern Publishers (for) Shri Jatindra Dutta Roy carrying on business under the trade name Messrs. Eastern Publishers, 8C Ramanath Mazumder Street, Calcutta (a); SL/3884A, 31-3-55 (b); 22-1-65 (e)
- 76. (S) Radhashyam Dhanuka, Biswanath Poddar, Madanlal Bhalotia, Sm. Maya Devi Newatia and Suresh Kumar Bhalotia (minor) carrying on business under the trade name Messrs. Kamala Iron Works (for) Ganga Prosad Jaiswal, Jwala Pr. Jaiswal, Kamala Prosad Jaiswal, Lalta Prosad Jaiswal and Shri Ram Jaiswal carrying on business under the trade name Kamala Iron Works, (S) 1/1 Meridith Street, Calcutta (for) 77 Kailash Bose Street, Calcutta (a); (S) SL/4310A (for) MK 3158A (b); 27-1-65 (e).
- 77. Messrs. Peoples Enterprise (Private) Ltd., (S) 16/1 Ganesh Ch. Avenue, Calcutta (for) 3 New Tangra Road, Calcutta (a); (S) SL/4309A (for) BH/2857A (b); 27-1-65 (b).
- 78. (S) Dhananjoy Dey, Govinda Ch. Dey, Purna Chandra Dey and Ratan Chandra Dey carrying on business under the trade name Messrs. Santosh Mistanna Bhander (for) R. Dey carrying on business under the trade name Messrs. Santosh Mistanna Bhander, 38B College Row, Calcutta (a); SL/118A, 27-9-41 (b); 27-1-65 (c).
- 79 S. Sadhu Khan, A. Sadhu Khan and Sudhir Sadhu Khan carrying on business under the trade name Messrs. Krishna Kali Oil Mill, 161 Baithakkhana Road, Calcutta (a); SL/1704A, 20-5-49 (b); (A) Empty tins and bottles for the purpose of packing oils (d); 27-1-65 (e).
- 80. Shri Jyotirmoy Karmakar carrying on business under the trade name Messrs. Electro Mech. (India), 35 Chittaranjan Avenue, Calcutta-12 (a); SL/4269A, 16-11-64 (b); (A) Bench vice, drilling machine, drill socket, drill chuck, h/s. drill bit, steel rule, spring calliper, hand blower, welding set, bolt, nut washer, rivet, try square, hacksaw frame, hack-

saw blades, file brash anvails, lathe machines, converter, electric cable and wire, air compressor and press, pump and switch (d); 27-1-65 (e).

- 81. Messrs. Bajaj Electrical Ltd., 10 Ganesh Chandra Avenue, Calcutta (a); SL/2140A, 27-4-51 (b); (D) Electric lamps, motors, measuring instruments, laboratory apparatus, electric fans and engineering equipments, electric wire and cables, electrical accessories, expanded metal, card board for packing, confectioneries other than biscuits, electric stores and packing materials, aluminium, hard wire, (A) Engineering equipment, packing materials, electrical lamps and flouragent bulbs, electrical fitting, table stands and shades, electrical and scientific instruments, domestic and industrial electrical appliances, electric fans, electric motors and switch gear, power and distribution transformers, electric wires, cables and accessories, plastic sleevings and tubing, flash light torch, bulbs, pressure cookers, gas cooking ranges, architecural, hard ware, fittings, electrical goods for domestic and industrial wiring (d); 27-1-65 (e).
- 82. (S) Shri Bijoy Kumar Dey and Amiya Ganguly carrying on business under the trade name Eastern Furnishers (for) Shri Bejoy Kumar Dey carrying on business under the trade name Messrs. Eastern Furnishers, 62 Bipin Behari Ganguly Street, Calcutta-12 (a); SL/1048A, 31-1-46 (b); (S)(I) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable store, i.g., polish, spirit, sand paper, shellack and wax. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Furniture (for) timber, polishes and nails and (1) Any other raw materials (2) Plant, machinery, spare parts and accessories and (3) Consumable stores. Certified by the purchasing dealer to be required for any process for the manufacture of furniture for sale (d); 27-1-65 (e).
- 83. Shri Jagannath Prosad Gupta carrying on business under the trade name Messrs. Calcutta Metal Works, 8 Raja Subodh Mullick Square, Calcutta (a); SL/4242A, 26-9-64 (b); (D) Steel ingot, (A) Lead ingot, brass ingot, aluminium ingot, ganmetal ingot and zink patti (d); 27-1-65 (c).

Explanatory notes - Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 33 C. T.—11th February 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled

- with effect from the date noted against them are published for general information Notes—(a) Serial number, name, address ch of business and number of ha
  - (b) Number and date of the re
  - (c) Goods for use in manufacture Bengal for sale.
  - (d) Goods for resale in West Bougal
  - (e) Date of Cancellation.
- 1. Shri Dwija Pada Biswas carrying on under the trade name Dwijapada Biswas, B P. O. Boswa, District Birbhum (a) 2 28-4-50 (b); (1) Raw materials, (2) Plant n spare parts and accessories, (3) Consumab Provided that all goods for which even payment of sales tax is claimed are intended in the actual process of manufacture of t named below: Silk cloth (c); Silk cloth, st silk yarn (d); 21-1-65 (e).
- 2. Messrs. Satya Narayan Shyamsunder (a); BK/152A, 20-7-49 (b); Blanket, rope t 19-1-65 (c).
- 3. Shrimati Mohini Debi and Shri San Jain (Partners) carrying on business under name Messrs. Bridhi Chand Premsukh. Cooch Behar (a); CB/94A, 7-3-51 (b); Jutc. (d); 1-2-65 (e).
- 4. Messrs, Niranjan Das and Suboth Ecarrying on business under the trade name? & Bros, Chaupathy, P. O. Aliporeduar, Jahr CB/701A, 16-4-53 (b); Tea, milk powder (c).
- 5. Mesers. Asiatic Glass Works. 8 Square East, Calcutta (a); EL/1752A. 1-Heavy chemicals and any other raw (2) Plant, machinery, spare parts, ac sensumable stores, (3) building or plumbrials or fixtures required for construction out or repair of any building Certain purchasing dealer to be required for us process in the manufacture of glass ware (c).
- 6. Shri Haridas Basak crarying on under the trade name Mesers. Matrich Jewellery Works, 36 Nalini Sett Road (a); JK/1440A, 11-12-45 (b); (1) Raw (2) Plant, machinery, spare parts and s (3) Consumable stores. Certified that for which exemption from payment of its claimed are intended for use in process of manufacture of the goods named Gold ornaments (c); 29-1-65 (e).
- 7. Shri Brijmohan Dalmia carrying of under the trade name Mesars, Balbux Jak Maharshi Debendra Road, Calcutta (a) 24-10-52 (b); Iron sheets, hardware stand other iron materials (d); 29-1-65 (c),

Meson Neem Chaud Agarwalla and Phul Kedia (Partners) carrying on business under made name Mesons. Neem Chand Agarwalla tradic name P.O. Siliguri, district Darjeeling p. 2638A. 23-5-61 (b), Tea (d). 27-1-65 (c).

Shri Mahabir Prosad Bohra, Ramotar Mussuddi, lal Saraiwala and Prabatilal Saraiwalla carry-business under the trade name Shree Gopal Chandrakona Road, P. O. Satbankura, Midua-la MN 1453A, 23-9-59 (b); Jira, lauka, dhuma panmouri, dhuna, arrowroot, cement, ground occanut oil, methi, kalojira, ajwan, khtira lime tar, tea, tejpata, soda, gunny bags, mpty tins (d); 27-1-65 (e).

Mess. Martin Process Industries (Private) 44 Strand Road. Calcutta (a): MR '2545A, (b) (l) Raw materials (2) Plant. mechanical repairs and accessories, (3) Consumable stores, and that all goods for which exemption from most of sales tax is claimed are intended for in the actual process of manufacture of the bound below: (i) Tinned foodstuffs (c):

P Shri Durgadas Kar (Proprietor) carrying on moles under the trade name Messrs. R. C. Kar & 13 Monohardas Chawk, Calcutta (a): MR/666A, [44] (b) Hardwares (d): 3-2-65. (e).

 $\frac{e}{2}$  Messes J. B. Mitra Panchanantala, Naibati, Pargalats (a) PGF1848A, 7-4-56 (b); Pump and  $e_{\rm B}$  F materials (d); 20-1-65 (e).

3 Shri Haridas Rathi carrying on business for the trade name Messrs. Haridas Rathi. Ruldhar Rathi Road, Purulia (a). PR/106A, pa.7 (b) Cocoanut oil, groundnut oil, ghee es chilles jeera, ajwan, poppy seed, dhama 1-2-65 (c).

Explanatory notes:—Regarding goods for use in mentacture or in the execution of contracts the blooming code letters have been used to indicate the meaning noted against each:—

4-0ther raw materials.

B-Plant, machinery, spare parts, accessories and mountable stores.

S. K. BOSE. Commissioner.

No 34 C.T.—11th February 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sue. Tax) Act, 1941 (Bengal Act VI of 1941), and with rule 11 of the Central Sales Tax (West Ingal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration conficates under the Central Sales Tax Act, 1956, are published for general information:—

- Mcs:—(a) Serial number, Name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale.

- (c) Goods for use in mining.
- (f) Goods for use in the generation or distribution of Electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/resale.
- 1 Shri Chittaranjan Mukherjee carrying on business under the trade name Mukherjee's Jote lanaki Colliery, P.O. Topsi, district Burdwan (a); 793(AS) (Central), 16-1-65 (b); Plant, machinery, spare parts and accessories for raising of coal (d).
- 2 Shri Krishna Bazaj carrying on business under the trade name Shri Krishna Oil & Flour Mills, Rammwas Bazaj Road, Raniganj, Burdwan (a); 792A(AS) (Central), 16-165 (b); Plant, machinery, spare parts, accessories and grease for use in manufacture of oil cakes, flour, suji, basan, atta, other scene oil, mustard seed, nigar seed, flour and oil cakes (d).
- 3 Messrs Nalinakhya Mondal, Sunil Baran Mondal, Ajit Kumar Mondal and Dhawjit Kr. Mondal carrying on business under the trade name of Dhawjit Kumar Mondal and Bros., Dr. Radha Raman Road, Ramanin, Burdwan (a); 795A(AS) (Central), 16-1-95 (b), Poppy seed, chilli, corriander seed, groundnut, cocoanut oil, soda and cummin seed (c)
- 4 Messrs, Dwarka Prosad Agarwala, Rameshwarlal Agarwala, Sanwarmal Agarwala and Parmeshwarlal Agarwala carrying on business under the trade name Shawarmal Parmeswarlal, Abdul Latif Lane, Asansol, Burwan (1), 796A(AS) (Central) 20-1-65 (b); Pulses, molasses, and groundnut (c).
- 5 Shri Bejoy Kumar Sen carrying on business ander the trade name Dacca Jewellery House & Dacca Watch House, T.P Market, P.O. Asansol, Burdwan (a): 797A(AS) (Central), 21-1-65 (b); Watch, clock, band and strap (c).
- 6 Messrs, Ganga Bebi Kataruka, Dipak Ch. Kataruka, Sitaram Kataruka, Rajendra Kr. Kataruka and Bishnu Kr. Kataruka carrying on business under the trade name Sitaram Rajendra Kumar, Raja P. N Maha Road, P.O. Raniganj, district Burdwan (a); 798A(AS) (Central), 21-1-65 (b); Refine oil, groundnut oil, groundnut, cummin seed and cocoanut oil (c).
- 7 Jonab Md Yusul Abdul Aziz and Jonab Md. Esmail Md. Siddique Gaziany (partners) carrying on business under the trade name Bombay Plastic Centre, 71 Canning Street, Room No. C-117 Calcutta (a); 1417A(A'I) (Central), 29-1-65 (b); Plastic buckets and utensils, belts, straps, money bags, buckles and belting rolls (c).
- R Sarbasri Ramniklal Kantilal Avalani and Ramniklal Bhagwanji Avalani (partners) carrying on busines under the trade name Avalani Engineering Corporation, 20 Amratolla Street, Calcutta (a); 1418A(AT) (Central), 1-2-65 (b); Raw materials, viz., aluminium sheet, aluminium rivets, aluminium sector, iron rivets, bolts and nuts and rubber for manufacture of link belt and machine belt (d).

- 9. Shri Amranath Arora (Proprietor) carrying on business under the trade name Arora Pen Stores, 71 Canning Street, Calcutta, Room No. F-24 (a); 1240A(AT) (Central), 3-2-65 (b).
- 10. Sarbashri Parama Siva Sundara Vinayak and Sukumar Roy (Partners,) carrying on business under the trade name Mallalloy, 2 Waterloo Street, Calcutta (a); 903A (EL) (Central), 2-2-65 (b).
- 11. Bijoy Mining Co. (Private) Ltd., P-16 Kalakar Street, Calcutta-7 (a); 1140A(JK) (Central), 29-1-65 (b).
- 12. Shri Madhab Chandra Goswami carrying on business under the trade name Messrs M. Goswami & Sons, Odlabari, P.O. Manabari, district Jalpaiguri, (a); 581A(JP) (Central), 22-1-65 (b); Motor parts (c).
- 13. Shri Pashupati Sett carrying on business under the trade name Messrs. P. Sett & Sons, 64 Netaji Subhas Road, Calcutta (a); 1044A(MR) (Central), 29-1-65 (b); Wire nails (c).
- 14. Shri Paramjit Singh Sethi carrying on business under the trade name Sico Industries Corporation, 10|1A Deshbandhu Road, Calcutta-35 (a); 872A(PG) (Central), 15-1-65 (b).
- 15. Shri Monoharlal Mantri (Proprietor) carrying on business under the trade name Messrs. International Trading Co., 167 Netaji Subhas Road, Calcutta (a); 918A(RJ) (Central), 3-2-65 (b); Ball bearings (c).
- 16. Sarbasri Norang Lal Agarwal and Nıranjan Lal Agarwal carrying on business under the trade name Messrs. Shree Loveleengir Automobiles, 5 Sooterkin Street, Calcutta (a); 1697A(SL) (Central), 22-1-65 (b); Spare parts and accessories of motor vehicles (c).
- 17. Harbans Singh Sahni and Ajaib Singh Sahni carrying on business under the trade name Messrs. Sahni Sales Corporation, 4 Khairu Lane, Calcutta (a). 1699A(SC) (Central), 27-1-65 (b); Motor parts and accessories (c).
- 18. Shri Probodh Kumar Shaw (Proprietor) carrying on business under the trade name A. K. Shaw & Co., Nichupatty, Luxmigunj, Chandernagore, Hooghly, (a); 305A(SP) (Central), 22-1-65, (b); Denatured spirit. (c).
  - S. K. BOSE, Commissioner.

No. 35C.T.—11th February 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in different items in the manner indicated against such particulars are published for general information:—

- Notes—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.

- (c) Goods for resale.
- (d) Goods for use in manufacture or procing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation, distribution of Electricity or any of from of power.
- (g) Goods for use in the packing of god for sale resale.
- (h) Date of amendment.
- 1. Messrs. Industrial Equipment (Mfg.) Corportion, 10B Nandan Road, Calcutta. (a); 348A(Al (Central), 31-5-63.. (b); (A) Brass Reds and copingots for use in manufacturing components electrical equipments required in generating electrical energy. (d); 27-1-65. (h).
- 2. Messrs. Surajmal Kejriwal, Biswanath Kejriwal, Shyamlal Maskara and Madanlal Maskara carrying business under the trade name Mahabir Compair P.O. Barakar, district Burdwan (a); 698A(A (Central), 21-6-67 (b); (A) Groundnut (c) 20-1-65 (h).
- 3. Shri Krishna Bazaj carrying on business und the trade name Bazaj Engineering and Foundry Worl Ramniwas Bazaj Road, P.O. Ramganj, distribution (a); 572A(AS) (Central), 23-11-60((A) Groundnut oil, til oil (c), (D) Oil (c), 20-1-(h).
- 4. Messrs. Heavy Engineering Corporation L carrying on business under the trade name Ci Mining Machinery Project, P.O. Durgapur-10, distribution and coal, (A)(1) Raw materials and (2) Ci sumable stores, e.g., lubricating oil, acids and seed oil for use in the manufacture of belt convey booster fan, centrifugal pumps, main oxle is haulage, press punches and forgings (d). 27-1-65 (
- 5. Shri Chandulal M. Kothari carrying on bush under the trade name President Optical Co. Canning Street, Calcutta, 306 Bowbazar Street, Cutta (1) (a); 78B(AT) (Central), 25-6-57 (b). (For use in the manufacture of processing of got for sale: Blanks, Emery powder, carborandum powd selvets, shamous leather (d); (A) Spectacle cases, use in the packing of goods for sale resale (30-1-65 (h).
- 6. (S) Shri Satyanarayan Shrofl carrying business under the trade name International (o mercial Corporation for Shri Satyanarayan Shr and Shri Madhabprasad Jhunjhunwala carrying business under the trade name International (c mercial Corporation, 22|1 Armenian Street, (aict (a); 1276A(AT) (Central), 26-10-62 (b): 301-65
- 7. (S) Sarbasri Shiwramdas Daga, Ramgo Daga, Shreegopal Daga, Brijgopal Daga, and Sobhagewati Daga carrying on business under the transme Santram Shiwramdas for Shri Shiwramdas Dr. carrying on business under the trade name Mess Santram Shiwramdas, 168B Cross Street, Calct. (a): 64A(AT) (Central), 22-6-57 (b): 2-2-65 (h)
- 8. Messrs. Gupta Engineering Works Private L (S) 264 Armenian Street, Calcutta for 2 Doych Street, Calcutta (a); (S) 1419A(AT) (Central) 792A(JK) (Central) (b); 3-2-65 (h).

Soni Jain (Private) Ltd., 38 Netaji Road. (Calcutta (a); 195A(CR) (Central), (b). (D) Mill stores and machinery parts, and component parts (c); 22-1-65 (h).

Shr Charan Das (Proprietor) carrying on under the trade name Melaram Charan Dass, Subhas Road, Calcutta (a); 198A(CR) 1956-57 (b); (D) Hardware, machinery and 19pe and pipe fittings, chain pully blocks, machine, moto tool kits, saws, vibro gravers, gauges, coventry die heads, tapping attachdal gauges, indicators, crucibles, magnets, lacings and fasteners, beltings, scribers, metal working tools, knives, vices, wrenches, revolution counters, wires nails, files, vee chicals, grinding wheels, emery wheels 161 22-1-65 (h).

Surbasti Govardhandas P.A. Yash Raj al Shiv Roy Agarwal, Padam Raj Agarwal and Isr Raj Agarwal carrying on business under the same Govardhandas P.A., 32 Netaji Subhas Calcutta-1 (a): 29B(CR) (Central), 23-7-57 at Electric motors, gun metal scrap, bolts and rass sheets, fire fighting engines (c); (A)(1) Raw isk bolts, nuts, paints, brush, casting iron, modern die sand, brick, welding materials, pipes, met. (2) Plant, machinery, spare parts and mes. (3) Consumable stores, viz., coal, fuel, provided that all goods for which exempning payment of sales tax is claimed are infer use in the actual process of manufacture goods named below: (i) Valves, cocks and mng (d). 22-1-65 (h).

She Jaharlall Chatterjee (Proprietor) carrying mess under the trade name J. S. Stores, 135 g street, Calcutta (a); 1580A(CR) (Central), 3 th. (A) Fire bricks (c); 27-1-65 (h).

Moors Siliguri Flour Mills (Private) Ltd., 2 Lane. Calcutta (a): 847A(EL) (Central), (b). (A) Plants, machineries, component parts assories, consumable stores e.g., lubricating and directly for manufacture of atta, maida, an for sale (d): 29-1-65 (h).

(S) Shri Chhotalal Bharany and Hiralal y (Partners) carrying on business under the ura Cerro House for Messrs. Curio House, Cour: House Street, Calcutta, 4 Wellesley Calcutta (a): 46B(EL) (Central), 17-7-57 (b); (h)

Advant (Private) Ltd., 3D Garstin Place, 141 834 A(EL) (Central), 14-6-57 (b); (A) in paper products, provisions (c); 1-2-65 (h).

- (S) Tata Fison Industries Ltd. for Benger ores (India) Ltd., 16 Hare Street, Calcutta IA(EI) (Central), 23-11 62 (b); 2-2-65 (h).
- (S) Messrs. Rabindra Nath Pal Choudhury, 12 Nath Pal Choudhury, Bhupendra Nath Pal ary, Raj Kumar Dey and Sm. Banda Bala ryng on business under the trade name Dey Choudhury for Messrs. Kanailal Pal Chou-Raj Kumar Dey and Sm. Banda Bala Dey on business under the trade name Dey and udhury, 15 Maharshi Debendra Road, Calle 425A(JK) (Central), 18-7-57 (b); 29-1-65

- 18. Messrs. Biswanath Dhandhania, Shyam Sundar Dhanuka, Savitri Devi Dhanuka and Gita Devi Dhanuka carrying on business under the trade name Indian Nylon Agency, 4 Narayan Prosad Babu Lanc, Calcutta (a); 959A(JK) (Central), 9-4-62 (b); (A) Yarn waste (c); 2-2-65 (h).
- 19. Shri Prabhudayal Agarwalla carrying on business under the trade name Pravhudayal Gouri Sankar, 126 Railway Market, P.O. Kharagpur, district Midnapore (a): 471A(MN) (Central), 1-5-64 (b); (A) Dry chillies (c), 25-1-65 (h).
- 20 Shri Makhanlal Lodha carrying on business under theh trade name Sridurga Rice Mill, Chandra-kona Road, P.O. Satbankura, district Midnapore (a); 185A(MN) (Central), 25-1-60 (b); (A) Empty gunny bags (g); 25-1-65 (h).
- 21. Shri Bibhuti Mohan Dutta Gupta (Proprietor) carrying on business under the trade name Messrs. B. C. Industries, 62 1A Netaji Subhas Road, Calcutta (a); 938A(MR) (Central), 66-62 (b); (A) Polythene tubes, polythene bags, brass pipe, brass tube, wirenetting, polythene sleeves, polythene tabular, film, jointing, canvas, shovel, coal tar, grease, mathematical instruments, lead, copper, iron-sheets (c); 29-1-65 (h).
- 22. Messrs. Lakshmi Das Grover and Pannalal Grover carrying on business under the trade name Golden Stores, P-9 Pageyaputty Street, Calcutta (a); 1028A(MR) (Central), 25-8-64 (b); (A) Umbrelia parts (c), 3-2-65 (h).
- 23. Shri Tajal Kanodia, Shri Tularam Lath and Shri Hriday Ratan Bharadwaj (a); carrying on business under the trade name Messrs. Tejpal Kanodia, Pareshnath Ghose Street, Purulia. 119A(PR) (Central), (b); Insert after spices the words "nigar seed, linseed, groundnut seed, inger seed oil, linseed oil and groundnut oil" (c), (S) Wheat, raw materials and machinery parts. Provided that the goods are intended for use in the actual process of manufacture of the goods name below. (i) mustard oil, (ii) Besan, (iii) Niger seed oil, (iv) I inseed oil (v) Groundnut oil for Wheat, raw materials. Provided that the goods are intended for use in the actual process of manufacture of the goods named below: (i) Mustard oil, (ii) Besan. (d); 2-2-65 (h)
- 24. Shri Bijoy Krishna Haldar carrying on business under the trade name Messrs. Bijoy Krishna Halder, Main Road, Purulia. (a); 323A(PR) (Central), 11-12-64 (b). Insert after brass utensils the words "bell metal" (c): 2-2-65 (h).
- 25. (S) Messrs. Kanailal Banerjee and Balai Lal Banerjee carrying on business under the trade name India Engineering Corporation for Shri Balai Lal Banerjee carrying on business under the trade name India Engineering Corporation, 9-C Mercantile Buildings, Lalbazar Street, Calcutta (a); 1054A(RB) (Central), 3-4-63 (b). 30 1-65 (h).
- 26. Messrs. Tractors and Machinery (Private) Ltd., (S) 25 Ganesh Ch. Avenue, Calcutta for 59 Bentinck Street, Calcutta (a); 1289A (SL) (Central), 16-2-62 (b); 25-1-65 (h).
- 27. (S) Sephalika Roy, Niva Das and Shila Dutta carrying on business under the trade name Messrs. Eastern Publishers for Shri Jatindra Nath Roy carrying on business under the trade name of Messrs. Eastern

Publishers, 8C Ramanath Mazumder Street, Calcutta 1355A(SL) (Central); 16-11-57 (b); 22-1-65 (h).

- Messrs. Peoples Enterprises (Private) Ltd., (S) 16 1 Genesh Ch. Avenue, Calcutta for 3 New Tangra Road, Calcutta (a): (S) 1698A(SL) (Central) (for) 401A(BH) (Central) (b); 27-1-65 (h).
- (S) Bejoy Kumar Dey and Amiya Ganguly carrying on business under the trade name Eastern Furnishers for Shri Bejoy Kumar Dey carrying on business under the trade name Messrs. Eastern Furnishers 62 Benin Behari Ganguly Street Furnishers, 62 Bepin Behari Ganguly Calcutta-12 (a); 817A(SL) (Central), 22-4-58 (b); 27-1-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:---

(A) means "Add"; (D) means "Delete", (S) means "Substitute".

#### S. K. BOSE, Commissioner.

No. 36 C. T.-11th February 1965.-In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) rend with rule 11 of the Central Sales Tax (West Bengul) Rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration cortificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:-

Notes-(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration cortificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of Electricity or any other form of
- (g Goods for use in the packing of goods for sale 'rosalo.
- (h) Date of cancellation.
- 1. Shrimati Mohini Debi and Shri Santi Kumar Jain (Partners) carrying on business under the trade name Bridhichand Premsukh. Dinhata, Cooch Behar (a); 89A(CB) (Central), 1-7-57 (b); 1-2-65 (h).
- 2. Messrs. Tata Fison Ltd., 16, Hare Streets Calcutta (a): 902A(EL)(Central), 12-8-58 (b); Agricultural appliances, spraying and dusting appliances, henzene, hexachloride, ethylene, debromide, methyl bromide, copper oxychloride. malathion, ultrasulphur, toniorine, pyrethrum & copper sulphate (c); Pesticides (d); 2-2-65 (h.)
- 3. Shri Brijmohan Dalmia carrying on business under the trade name Messrs. Balabux Debidutt. 20/1 Maharshi Debendra Road, Calcutta (a); 374A(JK) (Central), 11-7-55 (b); Hardware stores, zine and other iron and steel materials (c); 29-1-65 (h).

- 4. Shri Mahabir Prosad Bohra, Ramour Rajulal Saraiwalla and Prabhatilal Saraiwalla on business under the trade name Note lap Chandrakona Road, P. O. Sathankura Dat pore (a); 177A(MN) (Central). 4.11.59 (1.0) chhola, biri, kalai, gur, chita gur mustari o and gram. rice. paddy (c); 27-1-65 (h).
- 5. Shri Durgadas Kar (Proprietor) (ar business under the trade name Mesers R CO., 113 Monohardas Chawk. Calcutta (a) 4; (Central) 10-7-57 (b); Hardwares (c). 3-2-67 (h)

S. K. BOSE, Commis

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No. 37C.T.—11th February, 1965. In pureus provisions of rule 11 of the Central Sala Lay W. Rules, 1968, read with sub-rule (6) of Rule 27 v. Tax Rules, 1941, it is monfied for givene that the following declaration forms in... Sub-rule (4) of the Rule 27A of the Bengal Sales In

Serial No. of the declaration form, which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941

Name address at 1 of the dealer mapers whom the declarate, R . . I bestell story priate Commeten (1971)

2

N/O-413876 to N/O- Messra k 413880. 53,54 Pandit Purset Street Calcut a HACVERGE OF

(2) N-219226 to N 219250 . . Messas Inderesso 1. Sukhiapol.hr. 225A Dd (Centra)

Messes Mehra Ress (3) N-054177 to N-054200 . Muktaran Calcutta 189 ViM Kirkerine

(4) N-083530 to N-083545 ... Messis Chimnion ! 94 Lower Chapas to cutta 7 255 1 (RJ) (Cere a

S. K. BOSE. Commiss

No. 48C.T. 18th February 1965 In pursua provisions of sub-rule (6) of Rule 27\ of the Bages Rules, 1941, it is notified for general a formatic following declaration forms have been reported under so of Rule 27A of the Bengal Sales Tax Rules to its or destroyed or stolen ;—

Serial No. of the declaration Name address and it is forms which have been reported to have been lost or destroyed or stolen

the dealer meetias. whom the declaration We're posted by the & priste Commercial Offert

1 (1) B 325734 to B-325737 .

Messrs Sri Um a S G T Road, Began Barakar district but 15 23111

2

Messrs Medhors Pres (2) A-124861 19 Ram Kristina Lane, Salkia Howrsi HW 2216A

Messrs Burn & Co. Mission Row, Calcutt (3) E-168834 RB 43B

(Reported to have been Messrs. Dunley Rul (India) Ltd.)

S. K. BOSE. Commissi

(SCT-18th February 1965.—In pursuance of the so of sub rule (6) of the Rule 27A of the Bengal Sales [1941. it is notified for general information that the general forms have been cancelled under sub-rule (see 27A of the Bengal Sales Tax Rules:—

which have been seeled under Rule 7A41 of the Bongal hales Tax Rules, 1941

of the declaration which have been under Rule sedied under Rules, that Tax Rules, Officer

3401000 and B-490950

1

Messrs. Eagle Brothers, 32, Armenian Street, Calcutta. AT/1562A.

Messrs. Variety (Agents) Private Ltd., Plot 465, Scheme 47, C.I.T., Calcutta. BH/8002A.

443834 to A-413650, Messrs. The Odhlabari Co. Ltd., 8733296 to B-713300, 14 Old Court House Street, Calcutts. EL/78B.

3 226.9 to B-822700 .. Meesrs. T. M. Shah, 8 Lyons Range, Calcutta. LR/1713A.

S. K. BOSE, Commissioner.

No 53C.T.—18th February 1965—In pursuance of the provisions of Rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules:—

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941

Name, address and R. C. No. of the dealer undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer

(1) N-624368 to N 624370 .

1

Messrs. Oriental Industries (India), 71 Canning Street, Calcutta. 1096A(AT)(Central).

(2) N'O 016142 to N/O Messrs. Calcutta Traders Co., 28 Amratolla Street, Calcutta. 32B(AT)(Central).

(3) N 230400

Means. The Odhlabari Co. Ltd., 14 Old Court House Street, Calcutta 1, 19B(EL)(Central).

(4) N-967971 to N 967975

Research & Control Equipments
Private Ltd., 4 Mahendra
Goswami Lane, Calcutta.
767A(MK)(Central).

(5) N-270034 to N-270060

Sarbamangola Oil Mill, 1 Nirod Behari Mullick Road, Calcutta. 465A(MK)(Central).

S. K. BOSE, Commissioner.

# The

## Calcutta



### Gazette

Larxa 27]

THURSDAY, MARCH 18, 1965

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### PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

#### GOVERNMENT OF WEST BENGAL

### ECTORATE OF COMMERCIAL TAXES WEST BENGAL

#### NOTIFICATIONS

SUT 18th February 1965.—In pursuance of cosons of section 9 of the Bengal Finance and Act, 1941 (Bengal Act VI of 1941), the chaines and addresses of newly registered logether with a description of the goods that their registration certificates are published ral information:—

- of business and number of branches.
- Number and date of the registration certificate.
- Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.

Scale Ratan Lal Khemani and Rajendra Proly. of (Partners) carrying on business under the trame Messrs. Calcutta Timber Works, 20A foot (1) Raw materials, (2) Plant, machinery, in the exemption from payment of sales tax is set are intended for use in the actual process of that goods named below: (i) Tea band packing box (c).

Snr Hironmoy Banerjee and Shrimati Priya Devi (Partners) carrying on business under the name Messrs. The New Globe Vulcanising Co., Circular Garden Reach Road, Kidderpore, 10a-23 (a): AL/1064A, 5-2-65 (b); Motor oil, p. rubber hose, plugs, horn ball, valve pin, oil

can, screw driver, fan belt, plus, motor electric bulb, black tape, french chalk and grease (d).

- 3. Shrimati Jogmaya Das (Proprietress) carrying on business under the trade name Messrs. Das & Co., 28/C Suburban School Road, Calcutta-25 (a); AL/1065A, 9-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants and emery cloth. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Feed rolls of typewriter (c).
- 4. Shij Jagannath Shaw carrying on business under the trade name United Glass Trader, Girjapara, P.O. Raniganj, Dist. Burdwan (a); AS/2562A, 2-2-65 (b); Glass ware, glass goods, cane busket and wooden busket (d).
- 5. Shii Champalal Jaja carrying on business under the trade name Champalal Gopaldas, 88 Jamunalal Bazaz Street, Calcutta (a); AT/4026A, 5-2-65 (b); (1) Raw materials, viz., eyelets, thread, flax thread, jute canvas and hessian, (2) Plant, machinery, spare ports and accessories, viz., sewing machines and their parts and accessories. Provided that all goods for which exemption from payment of sales tax s claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Tarpaulin (c).
- 6. Jonab Mohammed Khairuddin carrying on business under the trade name Deen Plastic Corporation, 71 Canning Street, Calcutta, Room No. C-30 (a); AT/4027A, 9-2-65 (b); Plastic and leather belts, money bag, and pouch, watch straps buckles, galis, zeep-fasteact, plastic cloth, diary, elastic and plastic sheets (d).

- 7. Shri Harsukhrai Pana Chand Meghani carrying on business under the trade name Mehta, 70 Canning Street, Calcutta (a); AT/4028A, 10-2-65 (b); Mirror, velvet toilet, sets, brass wares, flower pots, table lamps, tea sets, lemonade sets, plastic cover, writing pads, immitation jewelleries and curios (d).
- 8. Shri Gurumukh Naraindas Advani carrying on business under the trade name Messrs. Hindustan Precision Tools, 6 Russel Street, Calcutta-16 (a); BH/ 3750A. 2-2-65 (b); Flexible tubes tools and pedastal grinders (d).
- 9. Shrimati Bina Pani Ray carrying on business under the trade name Messrs. Deluxe Frotwear, 226 Rash Behari Avenue, Calcutta (a); BH/3751A, 9-2-65 (b): Footwear (d).
- 10. Shri Manindra Nath Kundu carrying on business under the trade name Messrs. Bharati Iron and steel, 99/4D Karaya Road, Calcutta-19 (a); BH/ 3752A, 9-2-65 (b); Toys, tin-plate cuttings and black plate cuttings (d).
- 11. Gupta Collective Farms (Private) Ltd. carrying on business under he trade name Messrs. Precision Tools and Accessories, 1 Ballygunge Park Road, Calcutta-18 (a); BH/3753A, 11-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare par's and accessories, (3) Consumable stores, e.g., lubricants and oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:
  - (1) Plug gauges double ended and single ended.
  - (2) Snap gauges with hard metal or hardened steel anvils,
  - (3) Plain and tapered ring gauges of various sizes,
  - (4) Standard jig bushes of various sizes,
  - (5) Dividing heads,
  - (6) Callets to customers requirements.
  - (7) C.i. surface plates of various sizes,
    (8) C.i. angle plates and
    (9) Box angle plates (c).
- 12. Shrimati Ramala Mullick carrying on business under the trade name Messrs. Brite Engineering Works, 7 Noor Ali Lane, Calcutta-14 (a); BH/3754A, 11-2-65 (b); (1) Raw materials (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Pulleys and door-closers (c).
- 13. Mess, s. Karsondas R. Thacker, Anandji Thacker and Ranajit Sirkar carrying on business under the trade name Messrs. Continental petroleum Co., 13 South Tangra Road, Calcutta-46 (a); BH/3755A, 11-2-65 (b); Lubricating oils, wax, leather oil and turkey red oil and barrels.
- 14. Sarbasri Sunil Kumar Dev (Mondel) and Sakti Pada Ghose (Partners) carrying on business under the trade name Messis. S. & S. (o. V.11. Sahapur. P.O. Palla, Burdwan (a); BN/1452A, 1-2-65 (b); (1) Raw materials. (2) Plant. machinery, spare parts and accessories. (3) Consumable stores Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks and (ii) Brick-bats (c).

- 15. Sarbasri Trinath Chandra Debnath Chandra Debnath and Jagannath Debnath carrying on business under the trade name Debnath Bastralaya, Katwa, Burdwan (a); By 2-2-65 (b); Readymade garments, umbrands
- 16. Sarbasri Sibdas Mallık, Sripati (Mallık and Satya Narayan Dey (Partners) on business under the trade name Messe Chandra Mallik, Sibdas Mallik, Galsi, Burji BN/1454A, 2-2-65 (b); Poppy seed, dhan mouri, lanka, catechue, soda, broom-stick, gr groundnut oil, castor oil, ropes, black pepper, sugarcandy and ajawan (d).
- 17. Sarbasri Gallanand, Nanakmal and Chand (Partners) carrying on business u trade name Messrs. Prakash Brick Manuf Gangpur Hattala, Jotram, Burdwan (a): By 9-2-65 (b); (1) Raw materials, (2) Plant, m spare parts and accessories, (3) Consumable Provided that all goods for which exempter payment of sales tax is claimed are intender in the actual process of manufacture of the named below: (i) Bricks (c).
- 18. Shri Chandra Shekhar Das (Propriet ing on business under the trade name Mes Bhai Cycle Stores, Natunhat, Kandi, Mur (a); BR/793A, 30-1-65 (b); Cycle, cycle p
- 19. Messrs. Nalini Mohan Roy, Mohini Roy, Abani Mohan Roy and Tarani Mohai rying on business under the trade name Nahi Roy & Brothers, Madarihat, district Jupa CB/1018A, 5-2-65 (b); Rice, salt, gur, balk, oil, kerosine oil, mustard seed, dal, kaa cereals, stationery and perfumary goods, soap, cocoanut oil, badam oil, jute suth coir, jute and paddy (d).
- 20. Shri Nirmal Kumar Karnani car yin, ness under the trade name Kumar Enterpri Mahatma Gandhi Road, Calcutta (a): C 27-1-65 (b); (1) Raw materials. Provided goods for which exemption from payment tax is claimed are intended for use in the a cess of manufacture in West Bengal for se goods named below: (i) Extinguishing of (c): (1) Tin containers, (2) Washers, (3) Asbestos and rubber sheets, (5) Nails, (6) nuts and (7) Stirrup pumps and accessories
- 21. Shri Jawaharlal Kapoor carrying of under the trade name Kapoor Stores, I Chitpur Road, Calcutta (a); CL/3818A. 3 Tailoring and knitting materials, cutlers money purse and diaries, surgical rubt combs and plastic toys, cosmetics, and t blades (d).
- 22. Shri Gangaram Thawardas, Sm. Sc Shri Devkishan R. Manwani and Shri Manwani carrying on business under the Harish Trading Co., 55 Canning Street, Cd CL/3819A, 30-1-65 (b); (1) Steel tapes, (2) machines, (3) Vices and wranches, (4) Stee Copper plates, (6) Screw extractor, (7) N and single (9) Expression (1) and rivets, (8) Emery paste, (9) Brasso (1 cups, (11) Wire nails, (12) Soldering st. ks

(D)

Nickel rings, (15) Screw drivers, (16) s<sub>s</sub> (14) Nickel rings, (17) Steel files and (18) V.

Shri Nandlal Misra carrying on business the trade name Nanda Steel Furniture, 95 in the Gandhi Road, Calcutta (a); CL/3820A, patmd Gandhi Road, Calcutta (a); CL/3820A, patmd (b); (i) Raw materials. Provided that all the shring which exemption from payment of sales the sale are intended for use in the actual project manufacture in West Bengal for sale of the samed below: (i) Steel furniture (c).

- y Shri Anwar Ali Molla carrying on business for the trade name Messrs. Great India Electric 35 Ezra Street, Calcutta (a); CL/3821A, 30-1-65 Electrical lamps, electric tube lamps, switches, that pipe and fittings, wooden battan, lamp sk brackets, holder and electric wire (d).
- Salbasri Nirendia Nath Chakraborti, Sailen-Nath Besu Roy and Rabin Chatterjee carrying on mess under the trade name Messrs. Metalix gneering Works, 219 Bepin Behari Ganguli wt. (alcutta (a); C1./3824Å, 1-2-65 (b); (1) Raw tenals Provided that all goods for which exemption payment of sales tax is claimed are midd for use in the actual process of manufacture West Bengal for sale of the goods named below: Rat parts (c).
- h Shri Chunilal Sharma (Proprietor) carrying on surest under the trade name Bombay Picture Co., 'Old Chinabazar Street (Top floor) (Room No. 5), cutta (a); CL/3539A, 29-1-65 (b); Pictures (d).
- T Mesers Varendra Kr. Tejpal, Surendra Kr. Tejpal (minor), Vijoy Kr. Tejpal (minor), Devendra Tejpal (minor), Sm. Rita Tejpal (minor) and Sm. basha Kr. Tejpal carrying on business under the sh name Tejpal & Sons. 89 Netaji Subhas Road, sotta (a): CR/3540A, 30-1-65 (b); (1) Raw maters Iron and steel bars and wire, (2) Plant, machin spare parts and accessories. Provided that all sh for which exemption from payment of sales to shamed are intended for use in the actual prosof manufacture of the goods named below: Ms wire (c); M.s. wire (d).
- Is Shri Pradeep Kumar Agarwal and Shrimati ishna Dubey carrying on business under the trade like Variety Steels (India) Agency, 85 Netaji has Road, Calcutta (a); CR/3541A, 3-2-65 (b); the speed steel, stainless steel, high carbon steel, steel, pickel chrome steel, spring steel and bright like bar (d).
- 39 Messrs. Biswanath Chandra, Satyabrata landra and Sanat Kumar Chandra (minor) carryton business under the trade name Glass Stores poli. 146 Old Chinabazar Street, Calcutta (a); 1342A, 5-2-65 (b); Sheet and plate glass, figured 85, wired glass, silvered plate glass, coloured sheet 85, glass, cutter, railway lense glass, railway signal 8ps and other component parts (d).
- Shri Gir-lhardas Pugalia (Proprietor) carrying business under the trade name Industrial Agency, Netaji Subhas Road, Calcutta (a); CR/3543A. 26i (b); Tools, implements. bolts, nuts, screws, mill and cotton mills machine plants, emery the sand paper, hoop, iron, wire nail, hinges, pipe, fittings, rivets, wire, iron, tacks, washer, belting, lacing, fasteners, rods, oil can, hard setting pound (d)

- 31. Messrs. Hari Prasad Khandelwal, Shayamwaldas Khandelwal and Uma Shankar Khandelwal carrying on business under the trade name S. D. Khandelwal & Bros., 13 Portuguese Church Street, Calcutta (a); CR/3544A, 10-2-65 (b); Soda ash, sodium bicarbonate, caustic soda, wire netting, pulses, mustard seed and til seed (d).
- 32. Shri Shiw Shankar Shaw carrying on business under the trade name Messrs. Shiw Shankar Shaw & Hanuman Iron Industries, 7 "N" Road, Belgachia, Howrah (a); HW/2911A, 1-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Pump, bearing blocks, compensatory wheel, scale parts, machinery parts and c.i. castings (c).
- 33. Shri Sanat Kumar Bose carrying on business under the trade name J. B. & Company, Vill Uttarpirpore, P.O. Baniban, Dist. Howrah (a); HW/2912A, 1-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g. mobil oil, grease and kerosene oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (1) Shuttle cocks (c).
- 34. Messrs. G. C. Sett, J. N. Sett and M. M. Sett carrying on business under the trade name Sett Brothers & Co., 168 Belilious Road, Howrah (a); HW/2913A, 2-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Tile press and machine parts (c).
- 35. Shri Biswanath Hazra carrynig on business under the trade name Works, 24/2 Munshi Noor Mohammed Lanc, Howrah (a); HW/2914A, 5-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g. lubricants and oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Water fittings, viz., sockets bend, tee, e'bow (c).
- 36 Shri Achhailal Shaw carrying on business under the trade name Messis. Harihar Prasad Jaiswal, 114/2 I. R. Belilious Lane, Howiah (a): HW/2915A, 5-2-65 (b); Iron and steel, defective and scrap (d).
- 37. Messrs, Banshidhar Chamaria, P. C. Gupta, Gop.ram Kanodia, J. C. Ojha and Sagarmal Kanodia carrying on business under the trade name Mahakali Flour Mills, 94 Dhuramtala Road, Salkia, Howrah (a); HW/2917A, 8-2-65 (b); (1) Raw materials, (2) Print, muchinesty pare part, and accessories. (3) Consumable stores, e.g., lubricants. Provided that all goods for which exempt on from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sa'e: (i) Atta (c).
- 38 Shri Rabindra Nath Karar carrying or business under the trade name Messrs. Karar Engineering Works, 192/1 Belilious Road, Howrah (a); HW/

- 2918A, 9-2-65 (b); (1) Raw materials, (2) Plant, Plant, machinery, spare parts and accessories, (3) machinery, spare parts and accessories, (3) Consumable stores, e.g., varnish, lubricants and oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Pipe fittings, viz., sockets, elbow tee, nipple and bend (c).
- 39. Shri Prabhudayal Maheswari carrying on business under the trade name Messrs. Radha Kissen Asoke Kumar, Dinbazar, P.O. and Dist. Jalpaiguri (a); JP/2199A, 29-1-65 (b); Ghee, moong bread (papad), khudi and chillipowder (d).
- 40. Messrs. Mamonchand Gupta, Sagarmal Gupta, Bhagwati Devi Agarwal and Puspa Devi Agarwal carrying on business under the trade name Messrs. India Traders, Sevoke Road, P.O. Siliguri, Dist. Darjecling (a); JP/2200A, 2-2-65 (b); Motor parts and motor cycle parts (d).
- 41. Bireswari Bala Modak (Proprietor) carrying on business under the trade name Messrs. Deshapriya Sweets of India, Poramatola Road, Nabadwip, Nadia (a); KR/2095A, 30-1-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweetmeat and nonta khabar (c).
- 42. Shri Magan Bhai Patel (Proprietor) carrying on bus ness under the trade name Messis. M. Ambalal & Co., R. N. Tagore Road, Krishnagar, Nadia (a); KR/2096A, 3-2-65 (b); Biri tobacco, biri leaves and thread (d).
- 43. Shri Dukinandan Sahoo carrying on business under the trade name Messrs. Lucky Trading Co., 33B Sudhir Chatterjee Street, Calcutta-6 (a); MK/3855A, 29-1-65 (b); Sand, bricks, stone chips, lime, soorki, straw (d).
- 44. Messrs. R. K. Metal & Wood Products (Private) Ltd., 8/1B Jatindra Mohan Avenue, Calcutta-6 (a); MK/3856A, 30-1-65 (b); M.s. angles, asbestos cement pipes and fittings, flush doors, g.i. hook (d).
- 45. Shri Ghesrawam Shaw and Shri Parasram Shaw carrying on business under the trade name Messrs. U. P. Metal Supply Corporation, 123/2 Acharya Parfulla Chandra Road, Calcutta-6 (a); MK/3857A, 30-1-65 (b); Scrap of brass, copper, gunmetal, lead, zinc, belt metal and iron (d).
- 46. Shri Shiva Kumar Agarwalla and Shri Rajendra Prasad Agarwalla carrying on business under the trade name Messrs. Calcutta Oil Mills, 10/1B Canal Circular Road, Calcutta (a); MK/3858A. 2-2-65 (b); (1) Raw materials, (2) Machinery parts including bellings. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Mustard oil for sale (c); Tin containers (d).
- 47. Shri Peary Mohan Dey, Shri Kartick Chandra Dey, Shri Kashi Nath Dey, Shri Pravash Kumar Dey and Shri Sasanka Schhar Dey carrying on business under the trade name Messrs. Dey's Engineering Co., 105 Vivekananda Road, Calcutta (a); MK/

- 3859A, 2-2-65 (b); (1) Raw materials—Castrubber compound, brass rods, m.s. nuts and m.s. rods and spring, brass nuts. Provided to goods for which exemption from payment of tax is claimed are intended for use in the process of manufacture of the goods named to Diaphragm values, for sale (c).
- 48. Shri Rabindra Nath Banik carrying in the trade name Messrs. India Sh. 8/1, 9/1 Cornwallis Building, 1 Cornwallis Calcutta (a); MK/3860A, 3-2-65 (b); Sho chappals (d).
- 49. Shri G. K. Maheswari carrying on b under the trade, name Messrs, G. K. Mahes, Co., 4 Nando Mullick Lane, Calcutta (a); MK/3-2-65 (b); Iron scrap (d).
- 50. Shri Chandan Singh carrying on b under the trade name Messrs. National Hindu 9 Bidhan Sarani, Calcutta-6 (a); MK/3862A. (b); (1) Raw materials. Provided that all go which exemption from payment of sales claimed are intended for use in the actual of manufacture of the goods named below food, tea and sarbat for sale (c); Aerated wa
- 51. Md. Yasin carrying on business und trade name Messrs. The Music Corporate Rabindra Sarani, Calcutta (a); MK/3863A. (b); (1) Raw materials. Provided that all go which exemption from payment of sales claimed are intended for use in the actual promanufacture of the goods named below To baya for sale (c).
- 52. Sarbasri Mohanta Mohan Ghose and Chandra Ghose (Partners) carrying on the under the trade name Messrs. Dulal Chandra Kaliachak, Malda (a); ML/783A, 2-2-65 (b)
- 53. Shri Dindayal Sharma carrying on tunder the trade name Messrs. Radha Krishna Malancha Road, P.O. Kharagpur, Midnapa MN/1786A, 29-1-65 (b); Coconut oil, ground til oil, guntur ghee, tea, soda ash, condiments der seeds, carway seeds, cummin seeds, at ajawa and catachue (d).
- 54. Messrs. Walji Hirji Patel, Ramp Patel, Shamji Deoshi Patel, Shivgan Jetha Pi Dhanji Mouji Patel carrying on business us trade name Shree Satya Narayan Timbe 5 Biren Roy Road, Calcutta-8 (a); PG/3162A, (b); (1) Raw materials. Provided that all gwhich exemption from payment of all claimed are intended for use in the astual of manufacture of the goods named belov timber (c).
- 55. Messrs Preety Burman, Shart Price Rabi Kant Burman and Sreekant Burman on business under the trade name Deoghi Works, 313 Jodhpur Park, Calcutta-31 3163A, 29-1-65 (b).
- Prasad Jaiswal, Bhagwati Prasad Jaiswal a Prasad Jaiswal carrying on business under the name Tarak Engineering Works. 14 Rath Kidwai Road, Dum Dum, 24-Parganas (3164A, 29-1-65 (b); (1) Raw materials, (2) machinery, spare parts and accessories, (1)

rs. e.g., coal and sulphuric acid. Provided souds for which exemption from payment of is claimed are intended for use in the faces of manufacture of the goods named M.s. grinders, hose pipe and machinery

90 0

Hess's. Gopal Chandra De, Lilabati De, Mira Lakshmisona De and Fullara De carrying Lakshmisona De and Fullara De carrying we have the trade name Surya Foundry, at Garden Road, Calcutta-39 (a); PG/3165A, [o]. (I) Raw materials, (2) Plant, machinery, at and accessories, (3) Consumable stores, at coke, diesel oil, fire wood, sand Protestal goods for which exemption from payalles tax is claimed are intended for use atual process of manufacture of the goods below: C.i. castings (c).

Purulia Basic Minerals (Private) Ltd., Bala-PO. Rangadih Dist Purulia (a); PR/456A, h Pick ave. sabal, hammer, chlieni, kothali ane basket for use in the Mining of goods of below for sale: Kaymite stone, china clay, E. tersper and lime stone (c); Minerals, kaymite t, that clay, quartz, felspar and lime stone

gi. Purshottamdas Chitlangia, Shri Chandra Perwal, Shri Jugal Kishore Lakhotia, Sm. dra Kala Mundra and Sm. Keshav Debi (Parturning on business under the trade name hala Chemicals, 46 Strand Road, Calcutta Pl 3138A, 8-2-65 (b); (1) Raw materials, ensumable stores, viz., hexamine, urea, powder, mum chloride, china clay powder. Provided de goods for which exemption from payment le 3x is claimed are intended for use in the 1 process of manufacture of the goods named (d) Chemicals (c).

Messrs. Gobinda Chandra Nandi, Balaram Li, Jagadish Chandra Nandi and Chandibala Li, carrying on business under the trade name mazar Printing Works, 9 Dawn Lane, Calcutta-5 SH 3577A, 29-1-65 (b); (1) Raw materials, (2) r. machinery, spare parts and accessories, (3) simple stores, e.g., lubricating oil and engine Provided that all goods for which exemption ratiment of sales tax is claimed are intended as in the actual process of manufacture of the k named below: Books, letter heads, ledger, we books, job and colour printing, cartoons (c).

Shr Rajendra Kumar Manglik carrying on ks, under the trade name Aruna, 82/4A Bidhan a, Calcutta-4 (a); SH/3578A, 30-1-65 (b); haw materials. Provided that all goods for exemption from payment of sales tax is an actual process are intended for use in the actual process amufacture of the goods named below: Ready-garments (c); Readymade garments, hosiery (d)

Shri Pabitra Kumar Biswas carrying on busiunder the trade name Pioneer Timber Supply (5), 65/1 Maharashi Debendra Road, Calcutta-6 (H) (379) A, 1-2-65 (b); Timber and logs (d).

Messrs. Panch Kari Addya and Dhruba Tr. Guha carving on business under the trade Annapurna Hardware Stores. 36B Beniatolla E. Calcutta-5 (a); SH/3580A, 2-2-65 (b); Bolts, nuts, screw, rivet, galvanised washer and buckets, hessian cloth (d).

- 64. Shri Rajendra Kumar Golcha carrying on business under the trade name Golcha Mineral and Chemical Industries, 102 Jatindra Mohan Avenue, Calcutta-5 (a); SH/3581A, 2-2-65 (b); Soap stone, china clay, fire clay, french chalk, coal dust. plaster of paris (d).
- 65. Messrs. Manick Chand Halwai and Bindeswari Prosad Halwai carrying on business under the trade name Manick Chand Halwai & Bindeswari Prosad Halwai, 115/7A Bidhan Sarani, Calcutta-4 (a); SH/3582A, 3-2-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeat, kachuri, singara (c); Kachuri, singara (d).
- 66. Shri Gangadhara Radhakrishnan carrying on business under the trade name Messis. Tea & Coffee Trading Co., 2 Khetradas Lane, Calcutta (a); SL/4312A, 29-1-65 (b); Coffee seeds (d).
- 67. Shri Bhanulal Mulsankar Desai carrying on business under the trade name Messrs. Bhanubhai Desai & Co., 63A Bentinck Street, Calcutta (a); SL/4314A, 30-1-65 (b); Parts and accessories of motor vehicles, parts and accessories of motor tractors, garage tools including greasing, oiling and service equipments (d).
- 68. Sarbasri Monoranjan Roy, Suman Dutta and Shrimati Satadal Roy carrying on business under the trade name Messrs. Roy & Co., 100/101 Chandney Chawk, 2nd Gate, Calcutta (a); SL/4315A, 30-1-65 (b); Bolts, sciew, nuts, spring, machine parts, rod and pipe, sanitary fittings, belting, hinges, stainless steel untensils, door closures, locks, latches, casement and tray, metallic tape, ball bearing, tower bolts, handles, rasin bond paper and cloth, tools, steel tape, wooden foot rules, grinding stores, spring steel, castor, ball catch, dies, flats and angles, brass and aluminium sheets, steel furniture, fittings, sand paper and water paper (d).
- 69. Shri Raman Lal Vijvallabhdar Mashruwala, Nariit Ramanlal Mashruwala, Shyam Ramanlal Mashruwala, Shyam Ramanlal Mashruwala and Den, k Ramanlal Mashri wala carrying on business under the trade name Moolchand Jeykishandas & Co., 2A Scott Lane, Calcutta (a); SL/4316A, 1-2-65 (b).
- 70. Messrs Dilip Kumar Gupta and Chandra Kant R. Thacker (Partners) carrying on business under the trade name Allied Chemical Industries, 20 Kanai Dwantolla Road, Sheoraphully, Hooghly (a); SP/1714A, 29-1-65 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Leather oils, (ii) Fat liquors and (iii) Soluble cutting oil. (c).
- 71 Messrs. Nand Kishore Khemka, Ran: Gopal Bhutia and Krishna Kumar Bhutia (Partners) carrying on business under the trade name Associated Electrical Manufacturing Company, Chandernagore, Hooghly (a); SP/1715A, 1-2-65 (b); (1) Raw materials, (2) Machinery, spare parts and accessories.

Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Electrical transformers (c).

- 72. Messrs. Chinsurah Wholesale Consumers' Co-operative. Stores Ltd., Collectorate Buildings, Chinsurah, Hooghly (a); SP/1716A, 1-2-65 (b); Butter, groundnut oil, coconut oil (d).
- 73. Shri Fatick Chandra Mondal (Proprietor) carrying on business under the trade name Kotrung Rope Industries, 68 Dharamatala Lane, Kotrung, P.O. Bhadrakali, Dist. Hooghly (a); SP/1717A, 8-2-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hemp twine, cord, steel wire rope, copper wire rope, brass wire rope, jute rope (c).
- 74. Shri Dwijabar Shaw (Proprietor) carrying on business under the trade name Dwijabar Shaw, Mogra, Dist. Hooghly, 79 Bonbehari Bose Road, Howrah (a); SP/121B, 10-2-65 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brass and bell metal utensils, rod and rough castings made from brass ingots and gun metal ingots, brass and gun metal ingots (c).
- 75. Shri Panchanan Dhara (Proprietor) carrying on business under the trade name Panchanar Dhara, Nalikul Station Bazar, Nalikul, Hooghly (a); SP/1718A. 11-2-65 (b); Rope, ghee, coconut oil, ground-nut oil, castor oil, tea, dhania, mouri, chillies (d).
- 76. Shri Bijoy Lal Dutta (Proprietor) carrying on business under the trade name Kalyayani Factory, 95/1 Talpukur Road, Calcutta (a); TL/2889A, 30-1-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Steel trunks (c).
- 77. Shrimati Veeran Wali and Sarbasrı Sardar Brij Mohan Singh, Sardar Ajit Mohan Singh, Sardar Harbans Singh and Sardar Kulbir Singh (Partners) carrying on business under the trade name Auto Importers, 50/2 Dharamtola Street, Calcutta (a) TL/2890A, 3-2-65 (b); Motor cycle parts, scooter parts, tempo parts, motor cycle tyre and tube, scooter tyre and tempo tyre and tube (d).
- 78. Shrimati Champa Devi Aroya and Shrimati Rosy Mary Almeida (Partners) carrying on business under the trade name Jupiter Engineering Works. 23/1 Macleod Street, Calcutta-16 (a); TL/2891A, 5-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Castings. s.o. wheels, s.b. pulley and (ii) Pins for s.b. pulley hoistings (c).
- 79. Sarbasri Nupur Das Mukherjee, Manick Chandra Paul and Nihar Kumar Bhattacherjee (Partners) carrying on business under the trade name Oriental Industries, 120 S. N. Banerjee Road,

- Calcutta (a); TL/2892A, 5-2-65 (b); (1) Ravials, (2) Plant, machinery, spare parts on sories. Provided that all goods for which exfrom payment of sales tax is claimed are to for use in the actual process of manufacture goods named below: (i) Fabricated steel to the same of the same
- 80. Shri Manindra Lal Saha (Proprietori on business under the trade name Madar. Fancy Stores, 20 Dharamtolla Street, Calci TL/2893A, 8-2-65 (b); Readymade gi umbrella (d).
- 81. Shrimati Ashima Das and Shri Bejov Roy (Partners) carrying on business under the name Woodland Trading Corporation, 87 I tola Street, Calcutta (a); TL/2894A, 10-2-67
- 82. Shri Mahadeb Chandra Saha (Procarrying on business under the trade name Engineering Works, 101A Surendra Nath B Road, Calcutta (a); TL/2895A, 10-2-65 (b): 1 materials, (2) Plant, machinery, spare paraccessories, (3) Consumable stores, e.g., moil. Provided that all goods for which exerting payment of sales tax is claimed are in for use in the actual process of manufacture, goods named below: (i) Brass nipple, mozza and Z squibble (c).

S. K. BOSE, Commis

No. 46 C.T.—18th February 1965—In put of the provisions of section 9 of the Beneal I (Sales Tax) Act, 1941 (Bengal Act VI of 194 following names and addresses of registered whose registrations under the Act were amend; effect from the date noted against each of the respect of the particulars appearing in the ditems in the manner indicated against such par are published for general information.—

- Notes.—(a) Serial number, name, address, chief of business and number of branche
  - (b) Number and date of the registration ficate.
  - (c) Goods for use in manufacture as Bengal for sale.
  - (d) Goods for resale in West Bergal
  - (e) Date of amendment.
- i. Sarbasri Mahesh Swarup Agarwal and M Chandra Agarwal carrying on business under the name Messrs. North Behar Saw Mills, (S) P. C <sup>1</sup> Chetla, Calcutta-27 (for) 99A Block F, New A Calcutta-33 (a); AL | 834A, 16-8-61 (b); (A) Pls after the words "timber cut pieces" (c). 29-1-61
- 2. Messrs. Dwarkadas Baheti, Govardha Baheti and Keshanlal Baheti carrying on hus under the trade name Kishanlal Shivaprakash. Noormal Lohia Lane, Calcutta (a): AT'3975A, 3-(b); (A) Tea chest panels, tea chest fittings, tea thest linnings (d); 8-2-65 (e)
- 3. Shri Amritlal Shah carrying on business uthe trade name Jain Plastic Industries, 1 Karbala Street, Calcutta (a); AT|3997A. 28-1(1-64 (h) Styropal (d); 9-2-65 (e).

Mosfs Khinwaj Maheswari, Tulsiram Maheskar Jiyalal Maheswari and Bansilal Maheswari ag on husiness under the trade name Kanailal agoral, 208 Cross Street, Calcutta (a); AT 12+1(0-51 (b); (D) Button, thread, cloth and no other raw materials. Certified by the purgle dealer to be required for use in any process in anulacture of garments (c); 10-2-65 (e).

Mesrs Gour Gopal Poddar and Sudhansu poddar carrying on business under the trade Poddar Industries, 74 Jamunalal Bazaz Street, Poddar (a), A I/3933A, 11-10-63 (b); (A) Electrode welding rods), hand die, twist drill, iron podd welding flux, water bottle, gum boot, cutting the wire brush, lighter stone, wires and cables, mer, earth clamps, washers, angur wood, saw, pins, and mits, bolts, blank keys (d); 10-2-65 (e).

Messi, Firamoni Debi and Kailash Prosad had, a carrying on business under the trade name Las Company, 25 Amratolla Street, Calcutta (a); 1:44, 20-4-61 (b); (A) Gunny bags (d); 10-2-65

- Mess. Skabco (Private) Ltd., 18/52 Dover a., Calcutta (1) (a); BH/337B, 34-7-63 Pumping set with diesel engine fitted on b. (d), 29-1-65 (e).
- A Messis, Meteor (Private) Ltd., 21 Camac to (Leutia-16 (a); BH/3652A, 24-6-64 (b); (D) in tanisten, (A) Ferro alloys (d); 29-1-65 (e).
- (S) Messis. Suraj Prakash Mapoor, Ram Murti, raci Das Jhamandas, Batra, Rajendra Mohini, asii Vohini, Usha Malhotra, E. Satish Kumar Kapoor and Ved Pal Chadha haig in business under the trade name Weikfields nacts to India (Central Marketing Organisation) Messis Suraj Prokash Kapoor, Ram Murti, John das Jhamandas Batra, Rajendra Mohini, Johnini Usha Malhotra, Babulal Chunilal hand Satish Kumar Kapoor carrying on business krita, tiade name Weikfield Products Co. India mil Marketing Organisation), 30 Chowringhee de Cacutta (a); BH 3475A, 18-4-63 (b); 9-2-65
- If Shri Dhaneswar Sain (Proprietor) carrying on when under the trade name Messrs. Netaji Stores, catabaz ir. Burdwan (a); BN|1440A, 29-9-64 (b); It Vail, iron-pan, buckets, screws, hinges, hauler th, door-littings, bolts and nuts, sanitary-fittings (d); It is series (e).
- ll Serbasri Sankar Bhusan Guha and Kinkar besan Guha (Partners) carrying on business under trade name Messrs. Sankar Bhusan Guha Kinkar busan Guha. Memari, Burdwan (a); BN 1422A, 244 (b); (A) Groundnut oil (d); 1-2-65 (e).
- 12 Sərbasri Samir Kumar Chatterjee, Bikash amar Chatterjee, Bikash Chandra Banerjee, Bibash kardra Banerjee, Subhas Chandra Banerjee, decwar Sadhu Khan, Panchu Gopal Mullick, Malay amar Banerjee, Birendra Nath Banerjee, Nilmoni allict, Dulal Chandra Mullick, Kiran Bala Sadhu kan, Nibaran Chandra Mullick, Jagadish Chandra arjee, Tarapada Chatterjee and Deb Kumar arjee (Partners) carrying on business under the

- trade name Messrs. Annapurna Ricc Mill & Co., Bhedia, Burdwan (a); BN,204A, 7-2-42 (b); (A) Gunny bag, (D) Bag (d); 1-2-65 (e).
- 13. Sarbasri Seth Beparimal, Jhamanmal, Samitmal, Hukumatmal, Sitalmal, Hashmatmal and Sukhumal (Partners) carrying on business under the trade name Messrs Uttam Chand Hukumatmal, G. T. Road, Burdwan (a): BN 72B, 25-11-58 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (A) (i) Stone chip (c), 2-2-65 (c).
- 14 Sarbasri Kırıtı Kumar Bardhan, Saktı Pada Bardhan and Benay Kumar Bardhan carrying on business under the trade name Kiriti Kumar Bardhan & Bros, Beldanga, Murshidabad, Murshidabad (1) (a); BR/44B. 15-6-63 (b); (A) Sodi-bi-carb (D) Soda-ash (d), 29-1 65 (e).
- 15. Messrs. Khorshaid Ali and Mohammad Forshed Ali carrying on business under the trade name Modern Stores, Aurangabad, Murshidabad (a); BR 787A, 14-9-64 (b) (A) Scent, tooth-powder, shampoo, shaving brush, castor hair oil, radio parts and amplifier (d); 29-1-65 (e)
- 16 (S) Messrs, Baidya Nath Paul, Saurindra Kumar Paul, Subodh Kumar Paul, Pijush Kumar Paul, Nihar Kanti Paul, Dilip Kumar Paul, Sambhu Nath Paul, Ashoke Kumar Paul, Soven Kumar Paul and Samir Kumar Paul (Partners) carrying on business under the trade name J N Pal & Sors, (for) Messrs, Baidaya Nath Paul, Saurindra Kumar Paul, Subodh Kumar Paul, Pijush Kumar Paul and Adhir Kumar Paul carrying on business under the trade name J. N. Paul & Sons, Khagra, Murshidabad (a); BR 6A, 12-9-41 (b), 30-1-65 (c).
- 17. Messrs. Khirode Mohan Saha and Sarajakhya Kumar Saha carrying on business under the trade name Sankar Prosad Saha & Manick Lal Saha Saktipore, Murshidabad (a); BR[223A, 26-7-49 (b), (A) Ground-nut-oil, vermilion, cocoanut-oil, insense, soda-ash, chillies, fenugreek-seeds, cummin seeds, sodi-bye-carb, ajwan, fennel seeds and poppy-seeds, (D) Spices and grocery goods (d); 1-2-65 (e).
- 18. Messrs, Tarapada Saha and Anil Kumar Saha carrying on business under the trade name Tarapada Saha & Sons, Gorabazar, Berhampore, Murshidabad (a), BR 39A, 6-10-41 (b); (D) Tar, (A) Coal-tar and blue (d), 3-2-65 (e).
- 19. Shri Vithaldas Majethia carrying on business under the trade name Messrs. New Bombay Stores, Khagra, Murshidabad (a); BR 116A, 4-4-46 (b); (A) Coir-fibre, woollen goods and ready-made garments, (D) Stationery (d); 3-2-65 (e).
- 20. Messrs. Nathmull Jain and Bhagchand Jain carrying on business under the trade name Nathmull Bhagchand Jain, Lalgola, Murshidabad (a); BR|675A, 11-11-60 (b). (A) Coffee. bi-carbonate of ammonia, ground-nut oil and tooth-brush (d); 8-2-65 (e).
- 21. (S) Messrs. Sadananda Kundu, Lalmohan Kundu, Panchu Gopal Kundu and Amiya Gopal Kundu (Partners) carrying on business under the trade

- name Sree Laxmi Bhandar (for) Messrs. Sadananda Kundu and Lal Mohan Kundu carrying on business under the trade name Sree Laxmi Bhandar, Khagra, Murshidabad (a); BR|517A, 18-12-57 (b); 9-2-65 (e).
- 22. Shri Sailendra Nath Sircar (Proprietor) carrying on business under the trade name Messrs. P. C. Sarkar & Sons, (S) P.O. Hamiltonganj, district Jalpaiguri (for) P.O. Kalchini, district Jaipaiguri (a); CB 703A, 16-4-58 (b); 5-2-65 (c).
- 23. (S) Shri Jawahirlal carrying on business under the trade name Jawahir Co. (for) Messrs. Jawahir Co., 165 Lower Chitpur Road, Calcutta (a); CL|2609A, 29-4-55 (b); 22-1-65 (e).
- 24. Messrs. R. M. Chatterjee Iron Foundry Private Ltd., 110 College Street, Calcutta (a); CL|245B, 2-11-62 (b); (A) Iron hinges, screws, tower bolts, handle, iron ring, iron daw, scoten screws (d); 22-1-65 (e).
- 25. Messrs. Wastern Trading Corporation, 55 Canning Street, Calcutta (a); CL/1339A, 10-7-45 (b); (A) Motor vehicle parts and accessories (d); 22-1-65 (e).
- 26. Shri Jogmohan Seth, Kantilal K. Mehta and Libuben Mehta (Partners) carrying on business under the trade name Messrs. Seth Commercial Co., 58|1 Canning Street, Calcutta (a), CL|3798A, 24-12-59 (b); (A) Paper tube (d); 25-1-65 (c).
- 27. (S) Messrs. Sashikanta Bhaichand Shah, Bhaichand Hemchand, Chandra Kanta Bhaichand Shah and Chhotolal Nathubhai Mehata carrying on business under the trade name Messrs. Chandra Kanta & Co. (for) Messrs. Sashikanta Bhaichand Shah, Ashwin Kumar Hasmuklal, Jayant Kumar Bhaichand Shah and Ramesh Chandra Maganlal carrying on business under the trade name Messrs. Chandra Kanta & Company, 55 Canning Street, Calcutta (a); CL 3763A, 19-10-62 (b); 29-1-65 (c).
- 28. Messrs. Sashikanta Bhaichand Shah, Bhaichand Hemchand, Chandra Kanta Bhaichand Shah and Chhotolal Nathubhai Mehta carrying on business under the trade name Messrs. Chandra Kanta & Co., 55 Canning Street, Calcutta (a); CL|3763A, 19-10-62 (b); (A) (1) Raw materials, i.e., tea. Provided that all goods for which are exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (D) (1) Blended tea (c); (A) Hessian cloth (d); 30-1-65 (e).
- 29. (S) Sarbasri Mohamed Hafizullah, Nurul Hasan and Tayyeb Hussain carrying on business under the trade name Messrs. Universal Hide & Skin Co. (for) Messrs. Universal Hide & Skin Co., 75 Chittaranjan Avenue, Calcutta (a); CL|2857A, 25-9-53 (b); 30-1-65 (e).
- 30. Shri K. N. Daftary carrying on business under the trade name Natwarlal N. Daftary, 46 Ezra Street, Calcutta (a); CL|2174A, 26-4-51 (b); (A) Tractors tyres and tubes (d), 30-1-65 (e).
- 31. (S) Shri Baij Nath Halan and Shri Basudeoprosad Agarwala carrying on business under the trade name India Steel Corporation (for) India Steel Corporation, (S) 165 Lower Chitpur Road, Calcutta (for) 8 Lyons Range, Calcutta (a); (S) CL 3822A, (for) LR 2883A (b); 1-2-65 (e).

- 32. (S) Messrs. Gordhandass Agarwala, kumar Agarwala, Makhanlal Agarwala, Ompr Agarwala and Doya Krishan Agarwala Cerry business under the trade name Messrs. Lath Traders (for) Messrs. Gordhandass Agarwala and Ompr Agarwala carrying on business under the trade Messrs. Lath Steel Traders, 8 Machuahavar S Calcutta (a); CL 3294A, 9-5-61 (b), 1 2 65 (c)
- 33. (S) Desai Chemical Co Private Led for Surya H. Desai, Shrimati Vimala Desai and Shrimati Vimala Shrimati Vimala Desai and Shrimati Vimala Desai
- 34. Messrs, Kantabhai R. Thacker, Radda k. Jhawar, Karsondas R. Thacker and V. R. Subram, carrying on business under the drade nane, Mr. New India Petrolium Company, 55 Cannut St. Calcutta (a); CL|3709A, 4-5-64 (b). (A) Wat 2-2-65 (e).
- 35. Shri Gour Prasad Chatterjee (Propris carrying on business under the trade name Me Indo British Engineering Corporation, 40.2 St Road, Calcutta (a); CR 2803A, 6.9-59 (b. (b) stores, ropes, (A) Crab winch, iron rods and paferrous and non-ferrous metals, ingots (m. 3b.), pulley blocks, iron pulley blocks, packing ceatackles, thimbies, shackles, overhead iron, appropriately blocks, thimbies, shackles, overhead iron, appropriately blocks, thimbies, shackles, overhead iron, appropriately straining screws, turn buckles, blots in 1 nt materials, manila, sisal, jute, he up and corporately goods and tools (d); 29-1-65 (e)
- 36. Shri Govardhan Das, P.A., Shri Y. Jangarwal, Shri Shiv Raj Aggarwal, Shri Shiv Raj Aggarwal, Shri Padana Aggarwal and Shri Joginder Raj Apparwal carvan business under the trade name Govardhandas, P. 32 Netaji Subhas Road, Calcutta, Calcutt, CR 102B, 28-5-45 (b), (A) Saritary fittings (29-1-65 (c).
- 37. Shri Sukumar Roy (Prophetor) cariving business under the trade name Econom. Horse Pharmacy, 89 Netaji Subhas Road, Calcuta Cacu (1) (a); CR 132B, 27-9-4 1 (b); (A) (1) Roy more the essence, oil, chamicals. (2) Plant, in achine visports and accessories, i.e., machineries and spare for manufacture of globules and tablets. Provided the all goods for which exemption from payment of side tax is claimed are intended for use in the process manufacture of the goods named below (in Global and tablets, (ii) Medicated oil and (in) Pada medicines (c); 30-1-65 (c).
- 38. Shri Dhirendra Nath Ghosh (Proprieto carrying on business under the trade name I) Oriental Traders (India). 85 Netaji Subhas Roal Calcutta (a); CR 2488A, 9-8-49 (b); (A) Shape an steel (d); 30-1-65 (e).
- 39. Messrs. Hindusthan Sheet & Metal Co Ltd 9 Clive Row, Calcutta (a); CR:2464A, 0.9.48 thr. 6 (1) Raw materials, viz., pig iron stran from trade m. s materials, (2) Plant, machinery, pare parts an accessores, (2) Consumable stores, viz., from c nent kerosin oil, machine oil (Auto 40), greate, oxygen and acctylene gas, coal and coke. Provided that all goods

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permption from payment of sales tax is a intended for use in the actual process of the goods named below: (i) Machinery per of the goods named below: (ii) Machinery per of the goods named cast iron, (iii) Galippes and sheet metal articles (for) pig iron, and timber and (1) Any other raw [2] Plant, machinery, spare parts, accessommable stores Certified by the purchasto be required for use in any process in the art of machinery parts, pipes and fittings and galvanised iron and sheet material articles [3] 30-1-65 (e).

5) Shri Hirendra Nath Mitra and Aloke Nath uring on business under the trade name The Iraders (for) Shri Hirendra Nath Mitra uri carrying on business under the trade name han Traders. 36 Strand Road, Calcutta (a); 4, 24,9-41 (b), 30-1-65 (e).

Shri Sahl Kumar Roy (Proprietor) carrying on under the trade name Messrs. Roy Bros. & 714 Netaji Subhas Road, Calcutta (for) 84A ret. Calcutta(a); CR:495A, 25-9-41 (b); (A) materials, (2) Plant, machinery, spare parts gsories, (3) Consumable stores, viz., coal trad all glods for which exemption from paysales tax is claimed are intended for use in a process of manufacture of the goods named to Coal tar by products (c); 2-2-65 (c)

15. Shri Manick Chand Baheti (Proprietor)
on business under the trade name Prakash
Company (for) Shri Gouri Shankar Bagri
well carrying on business under the trade
tradash Frading Company, 138 Canning Street.
Let at CR 3330A, 18-5-63 (b); 2-2-65 (c)

Shri Somnath Banerjee (Proprietor) carrying berew under the trade name Esbee Industries, Daming Street, Calcutta (a); CR13258A, 30-7-62 A Chain (d), 2-2-65 (e).

Messes Abbasbhai K. Topiwala, Sabirbhai mmedhhai (minor), Shrimati Rukiabai Kedarbhai kamabai Saituddin carrying on business under ade name United Asian Enterprise, 77 Netaji & Road, Calcutta (a), CR,3514A, 20-11-64 (b). Talves and cocks, non-ferrous metals, stainless and cocks and fibre sheets (d); 2-2-65 (e)

Shrimati Goyarsi Debi Khandelwal and Shriman Khandelwal carrying on business under the lame Ramjiwan Atmaram, 13 Portuguese & Street. Calcutta (a); CR:3521A, 18-12-64 (b), iidi 3-2-65 (e).

Messis. Badridas Mohatta, Shankarlal Mohatta mai Mohatta carrying on business under the mane Mohanlal Srilal Mohatta, 85 Netaji Subhas Calcutta (a), CR!2104A, 13-3-51 (b); (D) are and stationery, (A) Brass and copper sheets, take cocks, brass bolts and nuts, bakelite lods, brass lock, c. r. c. a. sheets, carbon of all conduit pipe and conduit fittings, carbide, g. if pipe, g. m. valve, cocks, g. i. sheets, hard wire, iron fish plates, iron bolts and nuts, iron man tools, iron lock, iron dog nails, m. s. as joists, plates, sheets, mining type bell, offer cylinder pannels, paper of all kinds writing and packing), printing ink, pelican mover, pencils of all kinds, type writer ribbon,

drawing instruments, exercise books, office files, pen ink and ink pot, paste gum paper, pins and clips (d); 3-2-65 (e).

- 47. Messrs. Bhadury Sen & Co. (Private) Ltd., 135 Canning Street, Calcutta (a), CR!2780A, 2-7-58 (b); (A) Steel wire, d. g. c. wire, eable, switch, bulb, hand lamp, soldering iron, lamp holder, socket, carbon brush, condunt pipe, cotton tape, black tape, black adhesive tape, motor, starter, brass brucket, plug, heater, ceiling rose, connector, binding wire, empire tape (d), 5-2-65 (e).
- 48. Shri Mansukhlal Mulji (Proprietor) carrying on business under the trade name Mansukhlal Mulji, 58 Netaji Subhas Road, Calcutta (a); CR13377A, 30-8-63 (b). (A) Plastic powder, brass and tin torch parts, mantles, hurricane lantern (d); 8-2-65 (e).
- 49. (S) Messrs Ratilal Sakurchand Shah and Hemendra Ratilal Shah carrying on business under the trade name Machine Craft Corporation, 138 Canning Street, Calcutta (for) Shri Ratilal S. Shah (Proprietor) carrying on business under the trade name Machine Craft Corporation, 138 Canning Street, Calcutta (a); CR 2539A, 27-9-55 (b) 8-2-65 (c)
- 50 (S) Sarbasri Binoy Bhusan Roy, Dilip Kumar Ghose and Raghupati Ghose carrying on business under the trade name Orient Supply Syndicate, 2 Raja Woodmunt Street, Calcutta (for) Sarbasri Gajendra Nath Ghose, Binov Chand Sarkar, Binoy Bhusan Roy and Dilip Kumai Ghose carrying on business under the trade name Orient Supply Syndicate, 2 Raja Woodmunt Street, Calcutta (a); CR<sup>1</sup> 3288A, 15-12-62 (b), 10-2-65 (c).
- 51 Bharat Mineral Sales Corporation, 1/A Vansitart Row, Calcutta (a); F1, 3468A, 19-7-61 (b); (A) Tin ingots, bronze worm—wheel, steel worms (d); 5-2-65 (e).
- 52 Shri Natatmal Dani carrying on business under the trade name Dani Trading Co., 97 Stephen House, 5 Dalhousic Square Fast, Calcutta (a); EL/3174A, 12-11-53 (b), (A) M s. rods and iron scraps (d); 8-2-65 (e)
- 53 I ata Fison Industries Ltd., 16 Hare Street, Calcutta, (A) 20 Howrah Road, Howrah, 70 Ganesh Chandra Avenue, Calcutta, 62 Grand Trunk Road, Fast Konnagar, Hooghly (a) (S) EL 337B (for) EL 3696A (b), 8-2-65 (e)
- 54. (S) Shri Raghunath Goswami carrying on business under the trade name R. Goswami & Associates (for) Messrs. Raghunath Goswami and Kamal Sannyal carrying on business under the trade name R. Goswami & Associates, 6 Hastings Street, Calcutta (a): FL 3576A, 6-2-63 (b): 9-2-65 (e).
- 55. Messrs, J K Steel Ltd., 7 Council House Street, Calcutta, (A) 11 Rabindra Sarani, Calcutta (a), (S) LL/338B (for) EL 2664A (b); 10-2-65 (e).
- 56 Sarbasti Hiralal Somani, Onkarmal Somani, Surendra Nath Somani, Chandra Kumar Somani, Rajendra Kumar Somani and Lalit Kumar Somani (Partners) carrying on business under the trade name Messrs. Ramprosad Murlidhar & Company, (S) 2 Wellesley Place, Calcutta (for) 24 Netaji Subhas Road, 2 Wellesley Place, Calcutta (a); (S) EL|3699A (for) LR 250B (b), 11-2-65 (e).

57. (S) Messrs. Haimabali Guha, R. C. Guha, Rathindra Ch. Guha, Vivekananda Guha and Pranabananda Guha carrying on business under the trade name N. C. Guha & Co. (for) Messrs. N. C. Guha & Co., Goabaria, P.O. Botanical Garden, Howrah (a); HW 87A, 26-9-61 (b); (D) Coal, iron materials, tools, plates, etc., wooden material, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumables stores, e.g., coal and wood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Bricks (c); 2-2-65 (e).

The second of th

- 58. Shri Ramniwas Gupta carrying on business under the trade name Messrs. Krishna Iron Store, 135 Girish Ghose Road, Belur, Howrah (a); HW|2837A, 12-9-64 (b); (A) Pipes, flats, corrugated sheets, axle, plate cuttings, angle cuttings and round cuttings (d); 2-2-65 (c).
- 59. (S) Shri Shankarlal Marodia carrying on business under the trade name Messrs. National Industries (for) Shri Sankarlal Jain (Proprietor) carrying on business under the trade name Messrs. National Industries, 4C|1 Salkia School Road, Howrah (a); HW|2063A, 16-12-59 (b); 2-2-65 (e).
- 60. (S) Shri Shantilal Karsandas Modi carrying on business under the trade name Messrs. Kumar Engineering & Industrial Corporation (for) Shri Sudarshan Kumar Jain carrying on business under the trade name Messrs Kumar Engineering & Industrial Corporation, (S) 14A Stall Kart Lane, Salkia, Howrah (for) 63 Dharamtola Street, Calcutta (a); (S) HW|2916A (for) TL|2778A (b); 8-2-65 (e).
- 61. (S) Shri Tilokdhari Biswakarma and Changur Urosad Biswakarma carrying on business under the trade name Howrah Iron & Washer Manufacturing Works (for) Shri Tilokdhari Biswakarma carrying on business under the trade name Howrah Iron & Washer Manufacturing Works, 77|13 Benaras Road, Howrah (a); HW|2308A, 14-9-61 (b); 9-2-65 (c).
- 62. (S) Shri Haradhan Karar carrying on business under the trade name Messrs. Engineering Concern (for) Messrs. Haradhan Karar and Muralidhar Nandy carrying on business under the trade name Engineering Concern, 29|2 Narasingh Dutta Road, Howrah (a); HW|2310A, 19-9-61 (b); 9 2-65 (e).
- 63. Messrs. † Shri Rama Krishna Stores and Engineering Works (Private) Ltd., 18|1 Munshi Zeller Rahim Lane, Salkia, Howrah (a); HW|2091A, 18-2-60 (b); Insert Hand brake spindle with screw nuts, brake head, brake head bush, buffer spindle, m.s. pins, brake connecting link after the words "machinery parts" (c); 10-2-65 (c).
- 64. Shri Deokinandan Chokhania carrying on business under the trade name Messrs. Asiatic Industries, 78 Chintamoni Dey Road, Howrah (a); HW|2828A, 7-9-64 (b); (A) Screw drivers, rubber bands, f. nichel shots, bailing hoops and box strapping (d); 10-2-65 (e).
- 65. (S) Messrs. Udyan Kumar Kar, Ashim Kumar Kar and Asoke Kumar Kar carrying on business under the trade name Messrs. United Lock Manufacturing Co. (for) Messrs. United Lock Manufacturing Co., Sadatpur, Bargachia, Post, Howrah (a); HW|1446A,

- 24-3-52 (b); (S) (1) Raw ma machinery, spare parts and accessories, (3) able stores, e.g., Coal. Provided that air which exemption from payment of sales lat are intended for use in the actual process (facture of the goods named below for sale (for) Brass (scrap), coal, iron scrap, name. (1) Any other raw materials, (2) Plant, me spare parts, accessories and consumable Certified by the purchasing dealer to be recursed in any process in the manufacture of sale (c); 11-2-65 (e).
- 66. Shri Probhat Kumar Sen carrying or under the trade name Messis Laksini Godd Ornament Shop, Bally Hapta Bazar, Hot HW|472A, 19-2-43 (b); (D) Gold and godbefore the words "silver ornaments" [cr. 1]
- 67. Shri Dungarmal Golyan carrying on under the trade name Messrs. Hindusthan Gr Agency, Sevoke Road, P.O. Silveri, district Jaipaq (S) JP 164B (for) JP 2195A (b). (A) Lection wilding rods, welding fluxes, rubber he oxygen and acetylene regulator, cylinder not ing cables, electrode holders, earth claim gloves, wire brushes, welding goagles, blade, spark lighters, flint stone, cylinder lection, connection and nut (d), 29-1 (65 (c))
- 68. Shri Jagadish Pracad Empla dra carrying on business under the rate of the Pokarmal Mahabir Prasad, Section record P.O. Siliguri, district Dangeline (1) IP 4-1-63 (b); (A) (1) Raw materials (2) machinery, spare parts and accessors, (3) (able stores. Provided that all goods for exemption from payment of sales tax is clarintended for use in the actual process of materials of the goods named below. (i) Timber and 30-1-65 (e).
- 69. Shri Narendra Nath Duta (Procarrying on business under the trade name Misti Mukh, Ranaghat, Nadia, (8) Sweets (Branch), 76/1 Conrwallis Street, Calcutta 76/1 Cornwallis Street, Calcutta 7-11-62 (b); 29-1-65 (c).
- 70. (S) Messrs. Sukuma: Dutta, Siva Dutta, Anil Kumar Dutta, Biswan ah Dutta Kartick Chandra Dutta (Partners) carrying oness under the trade name Sukumar Dutta & Berthers, Grown, dahari, Nadia (a); KR 1813A, 7-2-58 (b) 224
- 71. Messrs. Hiralal Padharia & Ratanshi (Partners) carrying on business under the trade Messrs. Ambica Trading Co (S) 11 4 H l East Road, Calcutta (a); (for) 10 1 Canal Last Calcutta (a); MK|2580A, 29-7 55 (b) 30-1-65
- 72. Shri Surajnath Prasad Shaw carrying of ness under the trade name Messrs Baldeo Ran Nath Prasad, 1 Chalta Bagan I ane, Calcutt MK 1040A, 25-5-44 (b); (A) Agricultural ments after the word Brass Ingot (c) 30-1-65
- 73. Sarbasri Jamunadhar Kayan, Bis Kayan, Kesho Prasad Kayan and Sm B (Partners) carrying on business under the tradt

n D

Hind Tin Industries, 107A Raja Dinendra Calcutta-6 (a); MK|744A, 25-9-41 (b); (A)

- (S) Sarbasri Tarapada Sadhukhan, Chandidaran Sadhukhan, Biswanath Sadhukhan, Ramendra Sadhukhan, Ratan Kumar Sadhukhan and Badram Sadhukhan (Partners) carrying on business Badram the trade name Messrs. Debendra Oil Mills for Sarbasri Tarapada Sadhukhan, Chandicharan fodhukhan and Biswanath Sadhukhan (Partners) carrying on business under the trade name Messrs. Debendra Oil Mills, 121 Raja Dinendra Street, Caladia-4 (a). MK, 736A, 25-9-41 (b); 3-2-65 (e).
- 75 (S) Shri Hari Pada Sahu, Shri Jagat Hari Sahu, Shri Bala Hari Sahu and Shri Nitya Hari Sahu (Partners) carrying on business under the trade name (Mesrs Lokshmi Hosiery (for) Messrs. Lakshmi Hosiety, 71A W. C. Banejree Street, Calcutta (a); Mk 2544A, 12-9-55 (b); 8-2-65 (e).
- 76 Shri Mohanlal Arora carrying on business under the trade name Messrs. Moonlight Products, 183 Ramesh Dutta Street, Calcutta (a); MK 3796A, 28.4-64 (b). (S) (1) Raw materials: Plastic powder, ab fountampen rings, brass clips, celludose nitrate in aerometic pipes, rubber tube, feedus, leovers, and cellulose acetate moulding powder. Pronded that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named how Fountainpen for sale (for) (1) Raw materials: Pastic powder, nibs, fountainpen rings, brass clips. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods Fountain pen for sale (c); 8-2-65 (e). named below
- Shri Satyanarain Sensaria carrying on business under the trade name Messrs. Sreegopal Engineering Works, 32 Upper Chitpur Road, Calcutta (a); MK 3251A, 25-2-61 (b); (A) Bolts, rivets and m.s. flats for sale after the words "m.s. rounds" (c); 9-2-65 (e).
- 79 Shri Radheshyam Jalan and Shri Biswanath Jalan carrying on business under the trade name Messis. Aarbicos Trade Enterprise, 30 Muktaram Bahu Street, Calcutta (a); MK|3676A, 22-2-62 (a); (S) (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brushes and maps (for) (1) Raw materials, (2) Plant, machinery, spare

- parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below C. i. castings, non-ferrous castings, engineergoods (c); 9-2-65 (e).
- 80. Shri Panchkori Dutt (Proprietor) carrying on business under the trade name of Messrs. Friends Vulcanizing & Petrol Co., 179 Cornwallis Street, Calcutta-6 (a), MK 3334A, 4-9-61 (b); (D) Motor accessories, motor and cycle tyres and tubes, (A) Brake oils, carpolish, polishing cloth, chamois leathers, duster, gear oils and grease (d); 9-2-65 (e).
- .81 Shri Shyamsundar Bajaj carrying on business under the trade name Messrs. Bajaj Oil Industries, 6A Balmukund Mackar Road, Calcutta (a); MKl 3710A. 25-3-64 (b), (S) (1) Raw materials: Mowa seed and rasum, linseed, caster seed, groundnut seed, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Linseed oil, castor oil, groundnut oil, mowa oil, easter gum (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Linseed oil (c). (S) Linseed, linseed oil and oil cakes (for) Linseed and linseed cakes (d); 10-2-65 (e)
- 82. Shri Brij Mohan Bangur carrying on business under the trade name Messrs Brij Mohan Bangur, 199 Chittaranjan Avenue, Calcutta (a); MK|3240A, 7-2-61 (b); (A) Gunny bays and sacking cloth after the words B twills (d); 10-2-65 (c).
- 83. Shri Ramratan Saraf and Shri Purushottamdas Khaitan carrying on business under the trade name Messrs. Sri Ambica Metal Works, 47 Tarak Pramanick Road, Calcutta (a), MK 3669A, 13-12-63 (b); (A) Washer and rivets (d); 11-2 65 (e).
- 84 Shri Subhas Chandra Ghosh carrying on business under the trade name Messrs. G. S. Enterprises, 20B Kali Dutia Street, Calcutta (a); MKI 3675A, 21-22-63 (b); (A) Haxersack bagi and ground sheets after the words "wooden furniture" (d); 11-2-65 (e)
- 85 (S) Rabindra Kr Ghosh, Sm. Tilottama Paul and Milan Chandra Paul, minor represented by the guardian mother Sm. Tilottama Paul (Partners) carrying on business under the trade name Messrs. The Plywood Enterprises (for) Shri Rabindra Kr. Ghosh and Shri Sudhir Raman Paul (Partners) carrying on business under the trade name Messrs. The Plywood Enterprises. 6 1 Gurudas Dutta Garden Lane, Calcutta (a) MK 2566A, 7-5 55 (b); 11-2-65 (e).
- 86. Shri Makhanlal Lodha carrying on business under the trade name Shri Durga Rice Mill, Chandrakona Roud, P. O. Satbankura, district Midnapore (a); MN 1438A, 26-5-59 (b); (A) Empty gunny bags and sutli for use as packing materials (c); 30-1-65 (e).
- 87. Shri Keshardeo Saraf carrying on business under the trade name Mannalal Keshardeo, Chandnichawk, Kharagpur. Midnapore (a); MN11532A, 17-4 61 (b), (A) Groundnut oil (d); 2-2-65 (e).

- 88. Messrs. Bholanath Roy and Sudhir Kumar Sur carrying on business under the trade name National Stores Syndicate, 70 Netaji Subhas Road, Calcutta (a); MR|2622A, 8-3-61 (b); (A) Pick axe (d); 8-2-65 (e).
- 89. Messrs. Jitendra Nath Patra and Kartick Chandra Karar carrying on business under the trade name of Raj Luxmi Stores, 210 Mahatma Gandhi Road. Calcutta (a); MR/2551A. 6-10-59 (b); (A) Boot polish, blue, barley, brasso, tinopaul, k.m.p. cocoanut oil, safety razor and blades, rose water, honey, starch products, thermoflax, tooth powder, paste and brush, chocolate, nescafe, syrup, jelly, torch lights, butter, ghee and destrolin, (D) Stationery goods (d); 9-2-65 (e).
- 90. (S) Shri Nerode Mohan Dey (Proprietor) carrying on business under the trade name Dey & Co. (for) Messrs. Nerode Mohan Dey and Monoranjan Dey (Partners) carrying on business under the trade name Dey & Co., 70 Netaji Subhas Road, Calcutta (a): MR/1041A, 4-2-44 (b): 10-2-65 (e)
- 91. Behala Wholesale Consumers' Co-operative Society Ltd., (S) 4 Panchanantola Lane, Behala, Calcutta-34 (for) 220 Diamond Harbour Road, Calcutta-34 (a); PGI3154A, 6-1-65 (b); 29-1-65 (c).
- (S) Messrs. Prasadi Saha, Nanda Lal Saha, Kishori Lal Saha and Om Prakash Saha carrying on business under the trade name Messrs. Saha Soap Factory (for) Messrs. Saha Soap Factory, 2 Jahura Bazar Lane, Kashba, P.O. Dhakuria, 24-Parganas (a); PG|632A, 6-2-48 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consum-able stores, e.g., fuel etc. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sodium silicate (for) Soda ash, silica sand and bleaching powder, sodium nitrate, empty drums, coal, fire wood, and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of Sodium silicate for sale (c): (D) Caustic soda, sodium silicate, linseed oil, acid oil, palm oil, neem oil, silica sand, tallow, bleaching powder, empty drums, gunny bags, chemicals, palm oil (d); 29-1-65 (e).
- 93. Messrs. Bidyut Shilpa Ltd., 372/66 Russa Road South, Calcutta (a); PG/1101A, 18-5-50 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Electrical accessories (for) Brassware materials, porcelain and (1) Any other raw materials, (2) Plant, machinery, pare parts, accessories and consumable stores. Pertified by the purchasing dealer to be required for ise in any process in the manufacture of Electrical cods, (A) Electrical switch, light shade, bakelite older, water tight fittings, plug, socket, lamp, board, atten, electrical bell, ceiling rose (d); 2-2-65 (e).
- 94. Pandav Industries (Private) Ltd., (S) 202|1 etaji Subhas Chandra Bose Road, Calcutta-47 (for) 36 Netaji Subhas Chandra Bose Road, Calcutta-1 (a); PG|2540A, 23-5-61 (b); 2-2-65 (e).

- 95. (S) Messrs. Paresh Chandra Banerjee Hari Pada Mukherjee carrying on business under trade name United Brick Works (for) Messra Pa Chandra Banerjee, Hari Pada Mukherjee and N Ranjan Das carrying on business under the trade n United Brick Works, Jayan (Boral Union), P.O E hooghly, 24-Parganas (a): PG/2586A, 28-6-6-1
- 96. Shri Rohitash Kumar Gupta carrying business under the trade name Gupta & Co. 174 Netaji Subhas Chandra Bose Road, Netaji Naj Calcutta-40 (a); PG|2991A, 22-2-64 (b); (A) wood, timber, bamboo, diaries, m.s rounds; aluminium core ends (d); 2-2-65 (c).
- 97. Shri Sudhir Chandra Das carrying on busin under the trade name Messrs. Bengal Paper Stationery Agency, (S) 5 Pashupati Bhattachar Road, Calcutta-34 (for) 8|2 Hastings Street, Calcut 1 (a); (S) PG|3166A (for) EL|3396A (b); 3-2-65
- 98. Messrs. Ram Sundar Sharma, Ram Proka Sharma and Suresh Kumar Sharma carrying business under the trade name Messrs R S Sharm & Sons, 25 Diamond Harbour Road, Calcutta-3k (PG 1595A, 12-5-53 (b); (A) Spare parts of mot vehicles (d); 3-2-65 (e).
- 99. Shri Gopendra Nath Bose carrying on busine under the trade name Messrs Hindusthan Cormercial Agency, 40 Brahma Samaj Road, Calcutt 34 (a); PG|2188A, 29-4-57 (b); (A) Gunny bags (d 3-2-65 (e).
- 100. Shri Puranmal Jamuna Prasad, Sarju Prasad Pannalal Prasad, Mukteswar Prasad and Guptess. Prasad carrying on business under the trade nam Messrs. Puranmal Jamuna Prasad, Railway Marke P.O. Adra, district Purulia (a); PR 216A, 6-12-5 (b); (A) Insert after textiles the words "readymad garments, handloom cloth" (d); 8-2-65 (c)
- 101. (S) Sarpi Kajora Coal Mines (Private) Ltd (for) Sarpi Kajora Coal Mines Ltd., 33 Canning Street, Calcutta (a); RBI435A, 9-4-52 (b), 5-2-65 (c)
- 102. (S) Samla Govindpur Collieries (Private Ltd. (for) Samla Govindpur Collieries 1 td. <sup>33</sup> Canning Street, Calcutta (a); RB 420A, 13-3-45 (b) 5-2-65 (c).
- 103. (S) Messrs. Deb Prosad Roy, Radha Prosad Roy and Amiya Kumar Roy carrying on busines under the trade name Roy Bros. & Co. (for) Messrs Roy Bros. & Co., 4 Mission Row, Extension Calcutta (a); RB|708A, 25-8-48 (b); 9-2-65 (c)
- 104. Shri Sukhdeo Prasad Agarwala. Shri Mahabu Prasad Agarwala, Shri Mahadeo Prasad Gupta. Shri Bimal Bhusan Gupta, Shri Dwarka Prasad Gupta and Shri Ram Kumar Gupta (Partners) carrying on busness under the trade name Messrs Ram Kumar Brothers & Co., 5 Sambhu Mullick Lanc, Calcuta (a); RJ!2887A, 11-5-59 (b); (D) Tea and hosicry goods (d); 8-2-65 (e).
- 105. Shri Jatindra Nath Bose and Shri Purna Ch. Biswas (Partners) carrying on business under the trade name Messrs. P. C. Biswas & Co., 213 Harrson Road, Calcutta (a); RJ|1022A, 28-9-43 (b), (A) Bucket, cast iron products, stone sil nora, stone chakki, weighing and measuring instruments (d). 8-2-65 (e).

- (6) Biswanath Tibrewalla (Proprietor) carryunder the trade name Messrs. BajBancrilal (for) Shri Banarsilal Tibrewalla
  Bancrilal Banersilal, 50 Cotton Street,
  Bajranglal Banersilal, 50 Cotton Street,
  (a), RJ 644A, 26-9-41 (b); 11-2-65 (e).
- Messy Shyamial Shah, Dharamraj Shah and Shah carrying on business under the trade Shamial Dharamraj, 1 R. G. Kar Road, Calmalial Dharamraj, 1 R. G. Kar Road, Calmalial SH 876A, 21-6-46 (b); (A) Posta phal, tea, and tofce (d). 29-1-65 (e).
- 1 (S) Shri Surendra Nath Chakrabarti carrythomes under the trade name Calcutta Stores fakutta Stores, 134 Cornwallis Street, Calcutta H2554, 30-3-54 (b); 29-1-65 (e).
- Messr Chandadevi Dharewa, Dharam Dharewa, Hanumanmull Dharewa and Jaskaran Dharewing on business under the trade name Engineering Company, 4/5 Kali Prasanna Sinha (alculta-2 (a); SH:3030A, 29-12-60 (b); (A) diel, steel spring, clamp, clamper, tin container, unin nuts. bolts, screws, rivets, aluminium can the word "level rings" (c); 29-1-65 (e).
- ) (S) Shri Uma Sankar Ram carrying on sounder the trade name Uma Sankar Das (for) Sankar Ram, 27A Coal Depot, Ultadanga, ta (a) SH 2667A, 13-5-58 (b); (A) Hard coke (b) (c)
- i (S) Mesers. Ram Gopal Goenka and Sitaram is carrying on business under the trade name of Trunk Mfg. Co. (for) Messrs. Shyam Sundar on and Sitaram Goenka carrying on business trade name Marwari Trunk Mfg. Co., 19 gan Street, Calcutta (a); SH|1319A, 6-10-48 k-1-65 (c).
- 1 'S) Messrs Bhupendra Nath Roy and swar Roy carrying on business under the trade Roy Brothers (for) Roy Brothers, 4 Raghu-Lane, Calcutta-6 (a); SH|2673A, 23-5-58 (b); [4]
- is 15) Messrs. Gopal Ch. Roy Choudhury, sn (h Roy Choudhury, Swarna Kamal Roy Mun. Dakshina Ranjan Chowdhury, Satya Mur. Dakshina Ranjan Roy Choudhury, Satya n Roy Choudhury carrying on business under take name The Great Eastern Pipe Works (for) mane The Great Eastern Pipe Works, 24°C Mughat Street, Calcutta (a); SH|2118A, 27-8-52 | 2-65 (e)
- 4 Messis. Sewakram Gupta, Santee Kumar Ratania' Gupta and Dhaniram Gupta carrybusiness under the trade name Sree Saraswati 6. 50 Kali Krishna Tagore Street, Calcutta-7 142554A, 15-6-57 (b); (A) Kusum oil, kurunza 2 oil, nim oil (d); 2-2-65 (e).
- (S) Messrs. Amarendra Nath Sadhu, Sama-Nath Sadhu and Ajoyendra Nath Sadhu carry-Bhusiness under the trade name Amar Oil Mills Messrs Amarendra Nath Sadhu, Samarendra Isadhu & Amitabha Ghosh carrying on business the trade name Amar Oil Mills, 107A Bella Road, Calcutta (a); SH 69A, 7-10-41 (b);

- 116. Messrs. Nirmalendu Samajdar and Sarajendu Samajdar carrying on business under the trade name Sanito Engineering Works, 35-H Raja Nabakissen Street, Calcutta-5 (a); SH 3386A, 9-8-63 (b); (A) Oxygen and acetylene gas, drum sealing compound, mobil oil, cutting oil, welding rod, solder and zinc after the words "nil" (as Consumable stores), (A) Hand signal lamps after the words "steel metal jobs" (in the manufacturing column) (c), 2-2-65 (c).
- 117 Messrs, S. Gurbachan Singh, Chandok, S. Surinder Singh Chandok, S. Bhupinder Singh Chandok, Balbir Kaur Chandok and (Messrs.) Inderjit Kaur Chandok carrying on business under the trade name Independence Motors, (S) P-48 Princep Street, Calcutta-13 (for) 3.1 Mangoe Lane, Calcutta (a). (S) SL 4313A (for) EL 3526A (b), 29-1-65 (e).
- 118 Sarbasri Sat Pal Singh and Jag Pal Singh carrying on business under the trade name Messrs. S. P. Singh and Co., (S) 62 Ganesh Chandra Avenue Calcutta (tor) 20 Netaji Subhas Road, Calcutta, Calcutta (2) (a), (S) SL 339B (for) LR252B (b); 30-1-65 (e)
- 119. Sarbasri Kailash Singh, Amir Prosad Singh, Sunitdas Singh, and R. Deonarayan Singh (partners) carrying on business under the trade name S. Sitaram and Co., 5 Chandney Chawk, Calcutta (a), SL!2708A, 12-7-54 (b; (D) Stationery, hardwares, (A) (1) Scented oil, (2) Unscented oil, (3) Lozens and toffees, (4) Butter, (5) Ghee, (6) Coffee, (7) Cocoa, (8) Tea, (9) Tooth paste, (10) Ink, (11) Chocklate, (12) Lock, (13) Electric ball, (14) I-lit, (15) Snuff, (16) Hair Cream, (17)Hair pomade, (18) Gam, (19)Jelly, (20) Tomato sauce, (21) Chatney, (22) Barley, (23) Squash, (24) Powder, (25) Snow, (26) Tooth powder, (27) Tooth paste, (10) Ink, (11) Chocolate, (12) Lock, flake and oats, (31) Hair-dye, (32) Locon, (33) Straw pipe, (34) Shaving brush, (35) Blade, (36) Saving stick and (37) Safety razoi (c), 29-1-65 (e).
- 120 Sarbasri Harbhagwan Ahuja, Mahinder, Prokash Ahuja, Iqbal Krishna Ahuja and Devinder Kumar Ahuja (Partners) carrying on business under the trade name Ahuja Type Foundry, 4 Chandney Chawk Street, Calcutta (a), SI 4265A 10-11-64 (b); (A) Process carbon, zinc sheets, photographic films and plates (d), 29-1-65 (e)
- 121. Messrs Jaswant Singh Bhasin, Jagjit Singh Bhasin carrying on business under the trade name on Overseas Impex Corporation, (S) 13-B, Chittaranjan Avenue, Calcutta-13 (for) 5 Sooterkin Street, Calcutta-13 (a), SL'3341A, 12-12-58 (b), 1-2-65 (c).
- 122. Sarbasri A. V. Meiyappan, M. Balasubrabianiam, G. Ranganathan, K. M. Lakshmanan and V. P. Venkataraman (Partners) carrying on business under the trade name Messrs. Orwo Films Eastern Unit, 5 Chowringhee Approach, Calcutta-13 (a); SL 4272A, 17-11-64 (b), (A) Photographic papers (d); 1-2-65 (e)
- 123 Shri Satyanarain Prosad Shaw (Proprietor) carrying on business under the trade name Messrs. Satyanarain Prosad Show, 1 Beparitola Lanc, Calcutta (a); SL 4074A, 4-12-63 (b), (A) Bolts and nuts (d); 3-2-65 (c)
- 124. Shri Amarendra Nath Sen carrying on business under the trade name A. G. Trading Co.,

- 35 Chittaranjan Avenue, Calcutta (a); SL|3626A, 9-1-59 (b); (A) G.i. tank (d); 3-2-65 (e).
- 125. Shri Saurendra Mohan Nandy (Proprietor), carrying on business under the trade name United Oil Traders, Nichupatty, Luxmiganj, Chandernagore, Hooghly. (a); SP | 1699A, 17-12-64 (b); (A) Cocoanut oil in tins, mosquito oil and groundnut oil in tins. (d); 29-1-65, (e).
- 126. Shri Anil Chandra Das (Proprietor) carrying on business under the trade name Anil Chandra Das, (S) 145 Ananda Palit Road, Calcutta (for) 1 Chatu Babu Lane, Calcutta. (a); TL|2511A, 5-1-62. (b); 1-2-65 (e).
- 127. Shri Ratan Kumar Poddar (Proprietor) carrying on business under the trade name Piki Trading Corporation. 5 Dharamtalla Street, Calcutta (a); TL|2846A, 30-9-64. (b); (A) Rubber sheet, fibre glass sheet. (d); 2-2-65. (e).
- 128. Shri C. P. Mahtani (Proprietor) carrying on business under the trade name Natraj Fabrics, (S) 7|1A Lindsay Street, Calcutta-16 (for) 14 Park Lane, Calcutta-16. (a): TL|2694A, 23-4-63. (b); 2-2-65. (e).
- 129. Sarbasri Nathubhai Desai, Dehyabhai Gopalji Desai and Haribhai Gopalji Dessai (Partners) carrying on business under the trade name V. City Stores, 20 Lindsay Street, Calcutta (a); TL|1860A, 23-7-53 (b); (A) Safety razor blades (d); 3-2-65 (e).
- 130. Shri Ramesh Chandra Saha (Proprietor) carrying on business under the trade name Suresh Chandra Saha, 113B Grant Street, Calcutta (a); TL| 845A, 2-3-45 (b); (A) Satranchi (dari) and blankets (d); 8-2-65 (e).
- 131. (S) Shrimati Prova Devi Misra and Sm. Bhagabati Misra (Partners) carrying on business under the trade name of Prabhabati Misra (for) Messrs. S. A. Misra, G-11 New Market, Calcutta (a); TL|60A, 24-9-41 (b); 9-2-65 (e).
- 132. Messrs. Weddle (India) Private Ltd., 103 Park Street, Calcutta (a): TL|2192A, 18-3-49 (b); (A) Leather as included in the resale column on 24-6-64 will have effect from 28-3-62 as per order, dated 8-12-64 passed by the A.C.C.T.(S) in Revision Case No. 42|64-65 (d); 9-2-65 (e).
- 133. (S) Shri Paresh Ch. Ray (Proprietor) carrying on business under the trade name Purba Bharati (for) Shri Sudhir Ranjan Das (Proprietor) carrying on business under the trade name Purba Bharati, P-10 C.I.T. Road, Calcutta (a); TL/2351A, 29-11-60 (b); 11-2-65 (e).

Explanatory notes—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 47C.T.—18th February 1965.—In pure the provisions of section 9 of the Bengal (Sales Tax) Act, 1941 (Bengal Act VI of 1) following names and addresses of registered together with a description of the goods contained their registration certificates whose registration certificates whose registration date noted against each of them are publish general information:—

Notes: (a) Scrial number, name, address place of business and number.

- (b) Number and date of the reg
- (c) Goods for use in manufacture u Bengal for sale.
- (d) Goods for resale in West Beneat
- (e) Date of Cancellation.
- 1. Shri Kailash Narayan Khanna, Shrimau lesh Rani Khanna and Prithwiraj Arora carmi business under the trade name Messrs Kh. 19 Gariahat Road, Calcutta-19 (a); BH 29-4-64 (b); (1) Raw materials. Provided to goods for which exemption from payment of tax is claimed are intended for use in the process of manufacture of goods named Garments (c); Readymade garments (d); 5-2-6
- 2. Messrs. M. C. Mukherjee & Co, kuch Road, Bankura (a); BK/260A, 1-6-56 (b); 1 bricks, lime, cement, rod, sand, stone, e busket, and picks (d); 30-1-65 (e).
- 3. Messrs Anadi Prosad Banerjee, Harta Rampore, Bankura (a); BK/230A, 19.2-3 Cement, rod, corrugated sheets, asbestes bolts, nuts wood, rope, spades, paints, lime, haps, tower bolts, wire nets, wire. Insee washers, corrugated bolts, nuts, hession, bamboo, iron beams, flat bars, angles, bnd drums for the execution of contract (d); 3-2-6
- 4. Messrs. Gopinath Sen. Balaram Chandr and Keshori Mohan Das carrying on business the trade name SEN DAS & CO, Aural Bazar, Murshidabad (a); BR 94A, 29-1-45 (b) saree chint, markeen, ganji and piece do 29-1-65 (c).
- 5. Shri Taher Ali carrying on business und trade name Messrs. Janab Taher Ali, Radii Khagra, Murshidabad (a); BR/584A, 11-259 Coal (d); 30-1-65. (e).
- 6. Messrs. National Forests & General Mals Ltd., I Mangoe Lane, Calcutta (a): EL 20 22-8-49 (b); All kinds of timber, battens, plants stores (d); 10-2-65 (c).
- 7. Md. Ali Mohammed and Shri Parusal Harit (Partners) carrying on business trade name Messrs. The New Bengal Ent Web. 1883 Belilious Road, Howrah, Howrah (II (al. H. 167B, 18-6-60 (b); (1) Raw materials, materials, accessories. Provided that all goods for which exemption from paymet sales tax is claimed are intended for use in actual process of manufacture of the good: nabelow: (i) Pipe fittings, machinery, lathe, drilling hacksaw machine (c); 5-2-65 (e).

Shri Biman Bhusan Mondal carrying on busimoder the trade name Messrs. New Swarna
moder the trade name Messrs. New Swarna
moder the trade name Messrs. New Swarna
modern Uluberia, Howrah (a); HW/1875A, 10-1-58
(ii) Raw materials, (2) Plant, machinery, spare
rad accessories. Provided that all goods for
sand accessories payment of sales tax is
head are intended for use in the actual process
manufacture of the goods named below: (i) Gold
after ornaments (c); 10-2-65 (e).

5 Shri Hari Gopal Dutta and Shib Narayan carrying on business under the trade name business Brat Singara, Hill Cart Road, P.O. Siliguri, sers ng (a); [1] Raw seeing (a); [2] Plant, machinery, spare parts and resortes, (3) consumable stores. Provided that resortes (a) consumable stores. Provided that resortes (a) color of the goods noted below: 1 (coled food, hot tea and sweet meats (c); 1.65 (e)

10 Shn Bimalendu Chatterjee (Proprietor) carrygon husiness under the trade name Messrs. mail Assam Cane Industrics. P.O. Lataguri, Dt. ipaguri (a); JP/1940A. 16-11-59 (b); (i) Raw utnals. (2) Plant, machinery, spare parts and resortes. (3) Consumable stores. Provided that regods for which exemption from payment of its to is claimed is used in the actual process of a mufacture of the goods noted below: (1) Cane ricts (c); Cane buskets, cane (d); 1-2-65 (e).

Il Shri Uma Sankar Jaiswal (Proprietor) carryte or business under the trade name Messrs. Jays-2 Trading Co., 2 Chalta Bagan Lane, Calcutta (a); 344A, 14-10-41 (b); Old iron scrap, plate cuttte angle cutting, iron pipes, and other iron uterials (d); 9-2-65 (e).

12 Shri Shriniwas Fatepuria, Shri Shyamsundar aruna, Shri Matilal Khemka and Shri Shyamsular Khemka (Partners) carrying on business after the trade name Messrs. Shew Shankar ompany, 82 2 Muktaram Babu Street, Calcutta (a): Ik 2873A, 5-5-58 (b); Salt and gunny bags (d); 1265 (e)

is Shri Shyam Sunder Agarwala (Proprietor) gring on business under the trade name of lessis International Export Import Co., 46 Strand and Cilcutta (a); RJ/2321A, 7-4-49 (b); Jute and the products, shellac, kapae, tea, oil and oil seeds, from waste, rice, wheat, camphor, butter and less, old newspaper, chemicals, non-ferrous talk (d); 5-2-65 (c).

14 Shri Pannalal Jain (Proprietor) carrying on simes under the trade name Messrs. Continental rill Agency, 201B Mahatma Gandhi Road, acuta (a); RJ/3057A, 20-12-62 (b); Hosetops and somfige net (d); 5-2-65 (e).

15 Messrs. Mrityunjov Debnath, Sudhir Chandra behath, Subodh Chandra Debnath and Sushil handra Debnath carrying on business under the ride name Nil Bidya Silpa Mandir, 132 Cornwallis beet, Calcutta-4 (a); SH/3106A, 9-8-61 (b); (1) Raw intensis, (2) Plant, machinery, spare parts and cessories. Provided that all goods for which remption from payment of sales tax is claimed are intensified for use in the actual process of manufacture of the goods named below: Gold ornaments,

silver ornaments, bronze ornaments and jewellery articles for sale (e); 29-1-65 (e).

16. Messrs. Basudev Mondal, Kedarnath Mondal, Mrityunjoy Mondal and Niranjan Mondal carrying on business under the trade name Kailash Chandra Mandal & Sons, 67,47 Strand Road, Calcutta (a); SH,576A, 5-5-42 (b); (1) Raw materials: Gunny bags, sabali, spades, iron, drums, iron net, nails, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Slaked lime for sale (c); Lime, cement, soorki, sand, bricks, tiles, stone chips, jhama chips and kankar (d); 2-2-65 (e).

17. Messrs, Nahm Mitra and Kumar Singh, 10 Coal Depot, Sealdah Railway siding, Calcutta (a); SL<sub>1</sub>1692A, 13-5-59 (b); Coal and coke (d); 30-1-65 (c).

18. Shri Sakhya Gopal Podder carrying on business under the trade name Messrs. Diamond Hosiery Mills, 55 Surja Sen Street, Calcutta (a); SL, 3572A, 24-5-49 (b), (1) Raw materials, (2) Plant and machinery required for manufacture of hosiery goods, hosiery tabric (d); 30-1-65 (e).

19. Shri Benimadhab Singh (Proprietor) carrying on business under the trade name Benimadhab Singh, S. C. Mukherjee Road, Baidyabati, Hooghly (a); SP/599A, 10-1-49 (b); 1 and 2 certified by the purchasing dealer to be required for use in any process in the manufacture of bricks for sale (c); 5-2-65 (e).

20. Messrs. D. N. Prosad, B-28-29 New Market, Calcutta (a); TL/373A, 27-9-41 (b); Crockery glass and plated works, table cutlery, aluminium ware, general household ware. (d); 8-2-65 (e).

21. Bhupesh Sen, Anil Bhattacherjee and Gour Sundar Naha carrying on business under the trade name Messrs. Steelman Corporation, 18A Ananda Palit Road, Calcutta (a); 7L/2880A, 31-8-61 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Steel almirah, steel locker, (ii) Steel racks and steel what-not and (iii) Steel wardrobe and paper cabinets (c); Steel almirah, steel lockers, steel racks, steel what-not, steel wardrobe and paper cabinets (d); 10-2-65 (e).

22. Shri Govinda Mahanani (Proprietor) carrying on business under the trade name Messrs. Seeta, E8 & 9 New Market, Calcutta (a); TL/2018A, 27-7-56 (b); Cotton, rayons and silks and readymade garments and habardashery (d); 11-2-65 (e).

Explanatory notes Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:

A -Other raw materials.

B-Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 50C.T.—18th February 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation or distribution of Electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resale.
- 1. Shri Jagannath Shaw carrying on business under the trade name United Glass Traders, Girjapara, P.O. Raniganj, district Burdwan (a); 799A(AS) (Central), 2-2-65 (b); Glass ware and glass goods (c).
- 2. Shri Champalal Jaju carrying on business under the trade name "Champalal Gopal Das", 88 Jamunalal Bazaz Street, Calcutta (a); 1421A(AT) (Central), 5-2-65 (b); Cotton canvas (c).
- 3. Shri Harsukhrai Panachand Meghani carrying on business under the trade name "Meenal & Mehta". 70 Canning Street, Calcutta (a); 1422A(AT) (Central), 10-2-65 (b); Tea sets, lemonade sets, brass wares, flower pots, plastic cover and writing pad (c).
- 4. Shri Gurumukh Naraindas Advani carrying on business under the trade name Messrs. Hindustan Precision Tools, 6 Russel Street, Calcutta-16 (a); 901A(BH) (Central), 2-2-65 (b).
- 5. Shrimati Rekha Bhattacharjee carrying on business under the trade name Messrs. The young Friends Manufacturing Co., 4/1 Monohar Pukur Road, Calcutta (a); 902A(BH) (Central), 5-2-65 (b).
- 6. Sarbasri Seth Beparimal, Jhamanmal, Samitmal, Hukumatmal, Sitalmal and Hasmatmal Sukhamal, (Partners) carrying on business under the trade name Messrs. Uttam Chand Hukumatmal. G. T. Road, Burdwan Branch at Huttan Road, Asansol (a); 17B(BN) (Central), dated 9-2-65 (b); Stone crushing machine for the manufacture of stone chip (d).
- 7. Shri Nandlal Misra carrying on business under the trade name Nanda Steel Furniture. 95 Mahatma Gandhi Road, Calcutta (a); 1576A(CL) (Central), 30-1-65 (b).
- 8. Shri Chunılal Sharma (Proprietor) carrying on business under the trade name Bombav Picture Company, P17 Old Chinabazar Street, (Room No. 5, Top floor) Calcutta (a); 1807A(CR) (Central), 29-1-65 (b); Picture (c).
- 9. Messrs. Varendra Kumar Tejpal, Surendra Kumar Tejpal (minor), Vijoy Kumar Tejpal (minor), Devendra Kumar Tejpal (minor), Sm. Adersha

- Kumari Tejpal and Sm. Rita Tejpal (minor) on business under the trade name Tejpal & 89 Netaji Subhas Road, Calcutta (a): 1808, (Central), 30-1-65 (b); (1) Raw materials: Iro steel bars and wire, (2) Plant, machinery, spare and accessories. Provided that all goods for exemption from payment of sales tax 15 claim intended for use in the actual process of manufof the goods named below: (i) M.S. wire (d).
- 10. Shri Pradeep Kumar Agarwal and Sh Krishna Dubey carrying on business under the name Variety Steels (India) Agency, 85 Netaji S Road, Calcutta (a); 1809A(CR) (Central), 3-2-4
- 11. Messrs. Biswanath Chandra, Satt Chandra and Sanat Kumar Chandra (minor) ca on business under the trade name Glass Supply, 146 Old Chinabazar Street, Calcutt 1810A(CR) (Central), 5-2-65 (b); Railway glass (c).
- 12. Shri K. A. Badani (Proprietor) carryii business under the trade (1st floor), name Ra Trading Corporation, 89 Netaji Subhas Road cutta (a); 1811A(CR) (Central), 5-2-(5 (b), (ball and gun metal (c).
- 13. Shri Girdhardas Pugalia (Proprietor) ca on business under the trade name Industrial A 40 Netaji Subhas Road, Calcutta (a); 1812 (Central), 8-2-65 (b).
- 14. Croplife Chemicals (Private) Ltd., 27 Be Street, Calcutta (a); 906A(EL) (Central), 9-2-6 Insecticides formulation (d).
- 15. The National Small Industries Corpo Ltd. carrying on business under the trade name Japanese Prototype Production & Training (Baltikuri, Howrah (a); 1011A(HW) (Ce 29-1-65 (b).
- 16. Messrs. Banshidhar Chamaria P. C. Gopiram Kanodia, J. C. Ojha and Sagaroul K. carrying on business under the trade name Mai Flour Mills, 94 Dharamtala Road, Salkia, Howra 1013A(HW) (Central), 8-2-65 (b).
- 17. Shri Sanat Kumar Bose carrying on bu under the trade name Messrs. J. B & Con Village Uttarpirpur, P.O. Baniban. Howrd 1014A(HW) (Central), 8-2-65 (b); Raw materials than declared goods for the manufacture of scocks (d).
- 18. Shri Dungarmal Golyan carrying on hu under the trade name Messrs. Hindus.han Supply Agency, Sevoke Road, P.O. Siliguri, d Darjeeling, Jalpaiguri (1) (a); 51B(JP) (Ce. 29-1-65 (b); Gas welding rods, electrodes, w fluxes, welding cables, electrode holders, earth a gloves, wire brushes, welding goggles, hose chrocetion and nuts, spark lighter and stoves, cv key, acetone, caps and spindles (c).
- 19. Sourendralal Ganguly, Sneha Ganguly Nihar Kana Ganguly carrying on business under trade name Messrs. Ganguly Brothers. Mer Road, Dinbazar, P.O. and District Jaipaigur 582A(JP) (Central), 1-2-65 (b); Olive oil, sago, si sanitary towel, vinegar, table salt, butter, goods, glass vase, powder sets and tray (c).

- Messrs. Satyanarayan Ram and Ramanand a carrying on business under the trade name Satyanarayan Ram & Co., Nayabazar, D. Siliguri, District Darjeeling (a); 583A(JP) [1.2-65] (b); Pulses (c).
- Messrs. Mamonchand Gupta, Sagarmal Gupta, Messrs. Mamonchand Gupta, Sagarmal Gupta, Messrs. Devi Agarwal and Puspa Devi Agarwal ming on business under the trade name Messrs. It Traders, Sevoke Road, P.O. Siliguri, District meing (a); 584A(JP) (Central), 2-2-65 (b); Motor and motor cycle parts (c).
- 22 Shri Sasadhar Sen Gupta carrying on business par the trade name Messrs. Chemic Pharma In lus-23/1 Guru Prosad Chowdhury Lane, Cal-113-6 (a); 1261A(MK) (Central), 29-1-65 (b).
- 33. Shri Lal Mohan Mukherjee carrying on busias under the trade name Messrs. B. B. Brothers, 34 Munsipara Lane, Calcutta (a); 1262A(MK) (antral), 30-1-65 (b).
- 21 Shri Tarak Nath Roy carrying on business set the trade name Messrs. Roy Engineering barks. 2 Garanhata Lane, Calcutta (a); 1263A(MK) [entral], 30-1-65 (b).
- \*\* Messrs. R. K. Metal & Wood Products Prince Ltd., 8/1B Jatindra Mohan Avenue, Caltura 1264A(MK) (Central), 30-1-65 (b); Hard bards (c).
- 36 Shri Krishna Gopal Kejarewal and Shri Kashi basad Hamerwasia carrying on business under the rate name Messrs. Shyam Sanitations, 53 Vivekaand Road, Calcutta-6 (a); 1265A(MK) (Central). 1265 (b).
- 5. Shri Amulya Ratan Sahu carrying on business met the trade name Manik Chand Sahu, P.O. anada, District Midnapore (a); 500A(MN) (Central), 91-65 (b).
- 28 Shri Hara Prasad Jana carrying on business mater the trade name Mohanlal Chourasia, P.O. ahaida, District Midnapore (a); 501A(MN) (Central), \$\Pi\-45\( \)(b).
- Ny Shri Nemichand Jain (Proprietor) carrying business under the tarde name Messrs. Bejoy birenetting Co., 62 Netaji Subhas Road, Calcutta at 1045A(MR) (Central), 5-2-65 (b).
- 30 Shri Gadadhar Panja carrying on business moder the trade name Messrs. G. D. Panja & Sons, 57 Netaji Subhas Road, Calcutta (a); 1046A(MR) Central), 8-2-65 (b).
- 31. Dum Dum Foundry & Engineers (Private) muted, 91 Jessore Road, Dum Dum, Calcutta-28 (a); 73A(PG) (Central), 29-1-65 (b).
- Messrs. Walji Hirji Patel, Ramji Bhimji Patel, Mamji Deoshi Patel, Shivgan Jetha Patel and Dhanji Mouji Patel carrying on business under the trade tame Shree Satya Narayan Timber Co., 5 Biren Roy Road, Calcutta-8 (a); 874A(PG) (Central), 29-1-65 b; Timber intended for use in the manufacture of taxed timber (d).
- 33. Shri Ramesh Chandra Chowdhury carrying on business under the trade name Ramesh Chowdhury & Co., 33/3 Rani Park, Belgharia, 24-Parganas (a); 175A(PG) (Central), 29-1-65 (b); Betel Nuts (c).

- 34. Shrimati Saraswati Debi Rathi carrying on business under the trade name Indian Metals & Alloys Manufacturing Co., 37 Sarsoona Main Road, Calcutta-8, 40 Netaji Subhas Road, 2nd floor, Calcutta-1, (1) (a); 76B(PG) (Central), 30-1-65 (b),
- 35. Purulia Basic Minerals (Private) Ltd., Balarampur, P.O. Rangadih, District Purulia (a); 325A-(PR) (Central); 9-2-65 (b); Minerals, kaymite stone. china clay, quartz, felspar and lime stone (c); Pickaxe. sabal, hammer, chheni, kothali, cane basket for use in the mining of goods named below for sale: Kaymite stone, china clay, quartz, felsper and lime stone (c).
- 36. Shri Prodyat Kumar Singh carrying on business under the trade name Messrs. Ichahatu Mineral Products, P.O. Jhalda, District Purulia (a); 326A(PR) (Central), 9-2-65 (b); Tools and implements, explosives for use in the mining of goods named below for sale: Lime stone, lime and lime stone products (e).
- 37. Shri Purshottamdas Chitlangia, Shri Chandra Kanta Periwal, Shri Jugal Kishore Lakhotia, Shrimati Chandra Kala Mundra and Shrimati Keshav Debi (Partners) carrying on business under the trade name Messrs. India Chemicals, 46 Strand Road, Calcutta (a); 919A(RJ) (Central), 8-2-65 (b).
- 38. Messrs. Dudnath Commercial Ltd., 165A Netaji Subhas Road, Calcutta (a); 920A(RJ) (Central), 11-2-65 (b); Wire nails, gur (c).
- 39. Messrs. Ramkrishna Mohta and Dan Lal Mohta carrying on business under the trade name The Amar Industries, 37 Ultadanga Road, Calcutta-4 (a); 1192A(SH) (Central), 29-1-65 (b); Switch, Plug, wires, pipes, fan, lamps (c). Raw materials, plant, machinery, spare parts, coal and coke for use in the manufacture of wire products (d).
- 40. Messrs. Bonwarilal Bagaria and Chiranji Lal Bagaria carrying on business under the trade name Shri Satyanaram Timber Co., 67/25 Strand Road, Calcutta-6 (a); 1193A(SH) (Central), 29-1-65 (b); Timber (c).
- 41. Shri Rajendra Kumar Manglik carrying on business under the trade name Aruna, 82/4A Bidhan Sarani, Calcutta-4 (a); 1194A(SH) (Central), 30-1-65 (b); Readymade garments, hosiery goods (c); Raw materials for use in the manufacture of readymade garments (d).
- 42. Shri Bhanulal Mulsankar Desai carrying on business under the trade name Messrs. Bhanubhai Desai & Co., 63A Bentinck Street, Calcutta (a); 1701A(SL) (Central), 30-1-65 (b); Parts and accessories of motor vehicles, parts and accessories of motor tractors, garage tools including greasing, oiling and service equipments (c).
- 43. Sarbasri Monoranjan Roy, Suman Dutta and Shrimati Satadal Roy carrying on business under the trade name Messrs. Roy & Co., 100/101 Chandney Chawk 2nd gate, Calcutta (a); 1702A(SL) (Central), 30-1-65 (b).
- 44. Messrs. Dilip Kumar Gupta and Chandra Kant R. Thacker (Partners) carrying on business under the trade name Allied Chemical Industries, 20 Kanai Dwantolla Road, Sheoraphully, Hooghly (a); 306A(SP) (Central), 29-1-65 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided

that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Leather oils, (ii) Fat liquors and (iii) Soluble cutting oil (d).

- 45. Messrs. Chinsurah Wholesale Consumers' Co-operative Stores Ltd., Collectorate Buildings, Chinsurah, Hooghly (a); 307A(SP) (Central), 3-2-65 (b); Mustard oil, dry fruits (c).
- 46. Shri Fatick Chandra Mondal (Proprietor) carrying on business under the trade name Kotrung Rope Industries, 68 Dharamtala Lane, Kotrang, P.O. Bhadrakali, District Hooghly (a); 308A(SP)(Central), 8-2-65 (b); (1) Raw materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hemp twine, cord, steel wire rope, copper wire rope, brass wire rope, jute rope (d).
- 47. Messrs. Life Pharmaceuticals (Private) Limited carrying on business under the trade name Life Pharmaceuticals Private Limited, P-47 C. I. T. Road, Scheme No. XLIX, Calcutta (a); 956A(TL) (Central), 1-2-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Medicine (d).
- 48. Messrs. Trot Shoe Company (Private) Limited carrying on business under the trade name Trot Shoe Company (Private) Limited, 7 Chowringhee Road, Calcutta (a); 957A(TL) (Central), 3-2-65 (b).
- 49. Shrimati Veeran Wali and Sarbasri Sardar Ajit Mohan Singh, Sardar Kulbir Singh, Sardar Harbans Singh and Sardar Brij Mohan Singh (Partners) carrying on business under the trade name Auto Importers, 50/2 Dharamtola Street, Calcutta (a); 958A(TL) (Central), 3-2-65 (b); Motor cycle parts, scooter parts, tempo parts, motor cycle tyre and tube, scooter tyre and tube and tempo tyre and tube (c).
- 50. Messrs. Casclite (India) Private Ltd. carrying on business under the trade name Caselite (India) Private Ltd., 3A Chowringhee Road, Calcutta (a); 959A(TL) (Central), 9-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Culture marble, mozaic tiles, artificial marble, plastic furniture, marbilite tiles, plastic and synthetic slabs, concrete slabs (d).
- 51. Shrimati Ashima Das and Shri Bejoy Basanta Roy (Partners) carrying on business under the trade name Woodland Trading Corporation, 87 Dharamtola Street, Calcutta (a); 960A(TL) (Central), 10-2-65 (b); Sal log, sal balla, hard wood, soft wood, timber (c).

S. K. BOSE, Commissioner.

No 51C.T.—18th February 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and address registered dealers whose registrations under Central Sales Tax Act were amended with from the date noted against each of them a respect of the particulars appearing in the dulitems in the manner indicated against such culars are published for general information.

Notes—(a) Serial number, name, address, che of business and number of bran, ht

- (b) Number and date of registration
- (c) Goods for resale.
- (d) Goods for use in manufacture or sing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation, or button of Electricity or any othe of power.
- (g) Goods for use in the packing of go sale/resale.
- (h) Date of amendment.
- 1. Mahesh Swarup Agarwal and Munish (Agarwal carrying on business under the train Messrs. North Behar Saw Mills, (S) P. C. Chetla, Calcutta-27 (for) 99A Block "A", New Calcutta (a): 292A(AL) (Central), 31-8-61 (b), (h).
- 2. Sarbasri Shantibhai Bhulabhai Patel, M Vallabhbhai Patel, Shanabhai Nathubha: Dayabhai Margabhai Patel and Kashiben Bh Patel carrying on business under the trad. Bhailal Bhikabhai & Co., 20/5C Armen.aa Calcutta (a); 173A(AT) (Central), 1-7-57 ( Hessian and paper (c); 5-2-65 (h).
- 3. Scn Brothers (Private) Ltd., 3 Amratol Calcutta (a); 1148A(AT) (Central), 19-1-61 Coir string (c); 9-2-65 (h).
- 4. Messrs. Meteor (Private) Ltd., 21 Street, Calcutta (a); 831A(BH) (Central), (b); (D) Ferrotungsten, (A) Ferro alloys (c), (h).
- 5. Shri Kubir Chand Baid Mehta carr business under the trade name Messis. Ri Chemicals, 6/1 Sarat Chatterjee Avenue. (a); 758A(BH), (Central), 30-9-63 (b); (A) Ei (c); 5-2-65 (h).
- 6. (S) Messrs. Suraj Prakash Kapoor, Rar Narayandas Jhamandas Batra, Rajendra Kanwal Mohini, Usha Maihotra, Babu Lal Shah, Satish Kumar Kapoor and Ved Pal carrying on business under the trade name Products Co. India (Central Marketing Orga (for) Messrs. Suraj Prokash Kapoor, Rir Narayandas Jhamandas Batra, Rajendra Kanwal Mohini, Usha Malhotra, Babulal Shah and Satish Kumar Kapoor carrying on under the trade name Weikfield Products (Central Marketing Organisation), 30 Chw Road, Calcutta (a); 658A(BH) (Central), 25: 11-2-65 (h).
- 7. Shrimati Gitadevi Kedia (Proprietres:) on business under the trade name Messes Traders, Rashtalla, Bankura (a): 173A(BK) (16-1-62 (b); (A) Niger oil (c); 1-2-65 (b).

Buldya Nath Paul, Saurindra Kumar Paul, Nihar Kumar Paul, Pijush Kumar Paul, Nihar Paul, Sambhu Nath Paul, Dilip Kumar Paul, kumar Paul, Soven Kumar Paul and Samri kumar Paul (Partners) carrying on business under Paul (Partners) carrying on business under Nath Paul, Saurindra Kumar Paul, Subodh Paul, Adhir Kumar Paul and Pijush Kumar Paul Adhir Kumar Paul and Pijush Kumar Paul, Adhir Kumar Paul and Pijush Kumar Paul, Subodh (Kagra, Murshidabad (a); 50A(BR) (Central), 1616; 30-1-65 (h).

Shr: Vithaldas Karsandas Majethia carrying on hess under the trade name Messrs. New Bombay Khagra. Murshidabad (a); 39A(BR) (Central), h. h. h. Readymade garments (c); 3-2-65 (h).

) Messrs. Navin Chandra Mansukhlal Mehta, mial Nagardas Shah, Tusharkant Natavarlal h. Jigdish Chandra Mody and Madhukanta R is arrying on business under the trade name h & Mody (Calcutta), 51 Ezra Street, Calcutta 11.75A(CL) (Central), 10-6-61 (b); (A) Wrenches 22-1-65 (h).

- 1 (5) Messrs. Sashikanta Bhaichand Shah, ahaid Hemchand Shah, Chandra Kanta Bhaichand Shah, Chandra Kanta Bhaichand Shah and Chhotalal Nathubhai Mehta carrying 100 1 ess under the trade name Messrs. Chandra 11 a Ko. (for) Messrs. Sashi Kanta Bhaichand Ashiwn Kr. Hashmukhlal Jayanti Kr. Bhaidind Ramesh Chandra Maganlal Shah. 55 Cant Street. Calcutta (a); 1533A(CL) (Central), 1962 (b); 29-1-65 (h).
- ! K N. Daftary carrying on business under the name Natwarlal N. Daftary, 46 Ezra Street, at a (a); 354A(CL) (Central), 2-7-57 (b); (A) ad glass (c); 30-1-65 (h).
- (S) Shri Baijnath Halan and Shri Basudeo bad Agarwalla carrying on business under the ble name India Steel Corporation (for) Messrs. the Steel Corporation. (S) 165 Lower Chitpur Road. in initia (for) 8 Lyons Range, Calcutta (a); (S) 77A'CI.) (Central), (for) 966A(LR) (Central), t.1.2.65 (h).
- II. (S) Messrs. Gardhandas Agarwala. Ramkumar awala Mukhanlal Agarwala Omprakash Agarwala dayakrishan Agarwala carrying on busiss under the trade name Messrs. Lath Steel raders (for) Messrs. Gordhandas Agarwala, Ramar Agarwala, Makhanlal Agarwala and Omakash Agarwala carrying on business under the de name Messrs. Lath Steel Traders, 8 Mechuatar Street. Calcutta (a); 1173A(CL) (Central).
- 15 (S) Messrs. Desai Chemical Co. (Private) Ltd. In: Shri Surya Kant H. Desai, Shrimati Vimala Isai and Shrimati Kanta Desai carrying on busing under the trade name Messrs. Vika Corporation, 15 Canning Street, Calcutta (for) 71 Canning Itel. (Calcutta (a); (S) 1578A(CL) (Central) (for) 182A(AT) (Central) (b); 1-2-65 (h).
- 16 Shr. Bimal Kumar Bhatia carrying on busi-18 under the trade name National Electric Cor-18 Ezra Street, Calcutta (a): 18 Ezra Street, Calcutta (a):

- and (v) Conduit pipes, (A) Electrical goods (c); 2-2-65 (h).
- 17. (S) Messrs. Gobindram Dudhwewalla, Shankarial Dudhwewalla and Ram Gopal Dudhwewalla carrying on business under the trade name Messrs. Shankar Paper House (for) Shrimati Puspadevi Jodhani and Messrs. Mohabir Prasad Agarwala, Gobindram Dudhwewalla Shankarial Dudhwewalla and Ram Gopal Dudhwewalla carrying on business under the trade name Messrs. Shankar Paper House, 14/1/1A Jackson Lane, Calcutta (a): 1745A(CR) (Central), 27-5-64 (b); 30-1-65 (h).
- 18. (S) Shri Hirendra Nath Mitra and Aloke Nath Mitra carrying on business under the trade name The Indian Traders (for) Shri Hirendra Nath Mitra (Proprietor) carrying on business under the trade name The Indian Traders, 36 Strand Road, Calcutta (a); 894A(CR) (Central), 26-8-57 (b); 30-1-65 (h).
- 19. Messrs. Bishambar Nath Bajaj and Narinder Bajar carrying on business under the trade name Industrial Tools & Mill Stores Co., 67B Netaji Subhas Road, Calcutta (a); 565A(CR) (Central), 11-7-57 (b); (A) Asbestos, asbestos goods, adhesives, bearings, beltings, belt fastners, belt lacings, belts, blocks, breshes, bushes, buffes, baskets, crucible, clips, casings, clamps, couplings, cocks, corck, corck products, chemicals, conveyors, chains, disintegrators emery, emery wheels, emery papers, emery cloth, electrodes, fastners, furnaces, furnace bricks, fire bricks, flaxite, fixeres, gauge glasses, grease, grease cups, grinders, grinding stores, granite, graphite, grinding wheels, grinding posters, hooks, hoses, jointings, joining sheets, lubricators, lubricants, lubricators, lubricants, lacings, motors, niples, oil seals, oil cups, oli filters, pipes, pipe fittings, pulleys, pastes, polishing materials, perforated sheets, paints, pumps, plugs, plastic cement, plastic iron, rubber, rubber products, ropes, rice hullers, sheets, sheets perforated, strainers, shaftings, soldering, smooth on cement switches, starters, tapes, varnishes, valves, (D) Sugar mill stores, jute mill stores, textile mill stores, rice mill stores, oil mill stores, rolling mill stores, ginning mill stores, paper mill stores, cotton mill stores, flower mill stores, grinding mill stores (c); 3-2-65
- 20. (S) Shri Manick Chand Baheti (Proprietor) carrying on business under the trade name Prakash Trading Co. (for) Shri Gouri Shankar Bagri (Proprietor) carrying on business under the trade name Prakash Trading Co., 138 Canning Street, Calcutta (a); 1744A(CR) (Central), 27-5-65 (b); 3-2-65 (h).
- 21. Shri Mansukhlal Mulji (Proprietor) carrying on business under the trade name Mansukhlal Mulji, 58 Old Chinabazar Street, Calcutta (a); 1685A(CR) (Central), 7-12-63 (b); (A) Torch (c); 8-2-65 (h).
- 22 (S) Messrs. Ratilal Sakarchand Shah and Hemendra Ratilal Shah carrying on business under the trade name Machine Craft Corporation (for) Shri Ratilal S. Shah (Proprietor) carrying on business under the trade name Machine Craft Corporation, 138 Canning Street, Calculta (a); 282A(CR) (Central), 27-6-57 (b); 8-2-65 (h).
- 23 Shri Salil Kumar Roy (Proprietor) carrying on lus ness under the trade name Messrs. Roy Brothers & Co., 71A Netaji Subhas Road, Calcutta (a); 438A(CR) (Central), 4-7-57 (b); (A) (1) Raw materials,

- (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Coal tar and bye products (d); 9-2-65 (h).
- 24. (S) Sarbasri Binoy Bhusan Roy, Dilip Kumar Ghose and Raghupati Ghose carrying on business under the trade name Orient Supply Syndicate (for) Sarbasri Gajendra Nath Ghose, Bijoy Chand Sarkar, Binoy Bhusan Roy and Dilip Kumar Ghose carrying in business under the trade name Orient Supply Syndicate, 2 Raja Woodmunt Street, Calcutta (a); 1567A(CR) (Central), 15-12-62 (b); 10-2-65 (h).
- 25. Messrs. Bharat Mineral Sales Corporation, 1/A Vansitart Row, Calcutta (a); £93A(EL) (Centrel), 8-8-61 (b); (A) Tin ingot (c); 5-2-65 (h).
- 26. Messrs. Tata Fison Industries Ltd., 16 Hare Street, Calcutta (A) 20 Howrah Road, Howrah, 70 Ganesh Chandra Avenue, Calcutta, 62A Grand Trunk Road, East Konnagar, Hooghly (a); (S) 129B(EL) (Central) (for) 844A(EL) (Central) (b); (A) Agricultural appliances, spraying and dusting appliances, benzene lexacloride, ethylent dibromide, methyl bromide, copper oxychloride, malathion uttrasulphur, toreomine, pyrethrum and copper sulphate (c); (A) Pesticides, drugs (d). 8-2-65 (h).
- 27. Messrs. J. K. Steel Ltd., 7 Council House Street, Calcutta, 11 Rabindra Saranı, Calcutta (a); (1) 130B(EL) (Central) (for) 365A(EL) (Central) (b); 10-2-65 (h).
- 28. Messrs. Ramprosad Murlidhar & Company, (S) 2 Wellesley Place, Calcutta (for) 24 Netaji Subhas Road, 2 Wellesley Place, Calcutta (a); (S) 905A(EL) (Central) (for) 1B(LR) (Central) (b); 11-2-65 (h).
- 29. (S) Messrs. A. K. Kundu, D. K. Kundu, R. N. Nandi and T. P. Shaw carrying on business under the trade name United Tools & Crafts (for) under the trade name UUnited Tools & Crafts (for) Messrs. A. K. Kundu, D. K. Kundu, R. N. Kundu and T. P. Shaw carrying on business under the trade name United Tools & Crafts, 71 Kalachand Nandi Lane, Howrah (a); 999A(HW) (Central), 26-12-65 (b); 2-2-65 (h).
- 30. (S) Shri Shankarlal Marodia carrying on business under the trade name Messrs. National Industries (for) Shri Shankarlal Jain carrying on business under the trade name Messrs. National Industries, 4C/1 Salkia School Road, Howrah (a); 531A(HW) (Central), 15-6-60 (b); 2-2-65 (h).
- 31. (S) Shri Shantilal Karsandas Modi carrying on business under the trade name Messrs. Kumar Engineering & Industrial Corporation (for) Shri Sudarshan Kumar Jain carrying on business under the trade name Messrs. Kumar Engineering & Industrial Corporation, (S) 14A Stall Kart Lane, Salkia, Howrah (for) 63 Dharmtola Street, Calcutta (a); (S) 1012A(HW) (Central) (for) 876A(IL) (Central) (b); 8-2-65 (h).
- 32. (S) Messrs. Udyam Kumar Kar, Ashim Kumar Kar and Asoke Kumar Kar carrying on business under the trade name Messrs. United Lock Manufacturing Co., Vill. Sadatpur, P.O. Bargachia, Dist.

- Howrah (a); 361A(HW) (Central), 4-3.58 (b),
- 33. (S) Shri Ranchhoddas M. Ramani on business under the trade name Messri Corporation (India) (for) Shri Ranchhod Ramanuj carrying on business under the trad Messrs. Presto Corporation, 1/1 Harinaih ik Calcutta-9 (a); 1231A(MK) (Centra), 25.11 30-1-65 (h).
- 34. Shri Ratanshi Gangji Pitroda and Sh lal Padharia carrying on business under to name Messrs. Ambica Trading Co., (S) 11 Canal East Road, Calcutta (for) 10/1 Car Road, Calcutta (a); 1239A(MK) (Central), (b); 30-1-65 (h).
- 35. Shri Ananta Kumar Bhattacharjee on business under the trade name Meson Battery Co., 244 Acharya Profulla Ch Calcutta (a); 946A(MK) (Central), 12 1-62 Wooden and rubber seperator (c); (A) Wight rubber separator (d); 30-1-65 (h).
- 36. Shri Pannalal Khetwat, Shri Brijlal and Shri Radheshyam Khetwat carrying in under the trade name Messrs. Khetwa En 6 Jatindra Mohan Avenue, Calcutta-6, Darjeeling (a); 76B(MK) (Central), 18-5-61 Vegetable ghee after the words "groundnut 30-1-65 (h).
- 37. (S) Sayed Zaffar Ahmed and Mac Sharfe Khatoon (Partners) carrying on under the trade name Messrs. Himalaya Factory (for) Messrs. Himalaya Slipper Fac Mechuabazar Street, Calcutta (a); 1124A(M) tral), 28-6-57 (b); (A) Leather shoe after the "slipper" (c); 3-2-65 (h).
- 38. Shri Maganlal Damani (Proprietor) on business under the trade name Messinational Cane Industries, 31 Madan Chatter, Calcutta-7 (a); 935(MK) (Central), 15-12-61 Cane for the manufacture of cane busket (d (h).
- 39. Shri Satyanarain Narsaria carrying a ness under the trade name Messrs. Sreegon neering Works, 32 Upper Chitpore Road.
  (a): 853A(MK) (Central), 25-2-61 (b); (A) Rebolts after the words "M.s. flats" (d): 9-2-6
- 40. Shri Chandi Das Akuli carrying on under the trade name Messrs. Rainbow Works, 3Kali Dutta Street, Calcutta (a), 101 (Central), 27-9-62 (b); (A) P.v.c. and plast after the words "tin caps" (d); 9-2-65 (h)
- 41. Shri Sampatlal Shaw and Shrima Devi (Partners) carrying on business ut trade name Messrs. Hiralal Mahabir Prtasa Industries, 22/1 Canal West Road, Calci 1204A(MK) (Central), 1-8-65 (b); (A) Gla cloth rejected embedded with aluminium, aid cust, aluminium dross for manufcature of all buts, aluminium ingots (d); 11-2-65 (h).
- 42. Shri Prabhudayal Lodhia and other ing on business under the trade name Shri Rice Mill, P.O. Salboni, Dist. Midna; 190A(MN) (Central), 30-1-60 (b); (A) Empt bags (g); 1-2-65 (h).

trade name Dey Cycle Store, Ballavpur, be trade name (a); 482A(MN) (Central), b); (A) B1-cycle (c); 1-2-65 (h).

in Keshardeo Saraf carrying on tusiness in Keshardeo, Chandnite tride name Mannalal Keshardeo, Chandnikharagpur, Midnapore (a); 242A(MN) (Ceniol (b); (A) Groundnut oil, cocoanut oil gr seeds (c); 2-2-65 (h).

(S) Nerode Mohan Deyj(Proprietor) carrying mess under the trade name Messrs. Dey & mess under the trade name Messrs. Dey & Messrs. Nerode Mohon Dey and Mono-Dey (Partners) carrying on business under per name Dey & Co., 70 Netaji Subhas Road, 1121; 644A(MR) (Central), 4-9-57 (h); 10-2-65

S) Messrs. Prasadi Saha, Nanda Lal Saha, r Lal Saha and Om Prakash Saha carry† business under the trade name Saha Soap
† (tor) Shri Prasadi Saha, Nanda Lal Saha
† (tor) Shri Prasadi Saha, Nanda Lal Saha
† (tor) Shri Prasadi Saha, Nanda Lal Saha
† (tor) Shri Prasadi Saha, Nanda Lal Saha
† (tor) Shri Prasadi Saha, Nanda Lal Saha
† (tor) Saha Soap Factory, 3 Jahura Bazar Lane,
† (a); 66A(PG) (Central), 2-7-57 (b);
† (h)

(S) Messrs. Suresh Kumar Mohta, Chouthi Mohta, Krishna Devi Mohta and Sushila Devi Larrying on business under the trade name Plastic Industries (for) Messrs Suresh Mohta, Chuthi Devi Mohta, Krishna Devi and Sushla Devi Mohta carrying on businder the trade name Unique Plastic Industical Road, Tollygunge, Calcutta-33 (a); (C) (Central), 20-6-62 (b); (A) Raw materials of fir use in the manufacture of plastic if goods (d), 29-1-65 (h).

kristal Chemicals (Private) Ltd carrying on this under the trade name Krystal Chemicals the Ital, 9-15 Swinhoe Lane, Kashba. Calcuttals (97A(PG) (Central), 22-12-61 (b): (A) (1) Raw trais, (2) Plant, machinery, spare parts and swites intended for use in the manufacture of Caphor, (2) Sodium acetate and (3) Menthol (12-65 (h)).

Pandav Industries (Private) Ltd., (S) 202/2 by Subhas Chandra Bose Read, Calcutta-47 (for) Netaji Subhas Chandra Bose Road, Calcutta-40 (S'A(PG) (Central), 21-4-61 (b); (S) Flugs and bush bearings and stampings intended for use the manufacture of fans and comperents (for) and wires, bush bearings and stampings maded for use in the manufacture of fans (d); (6) (h).

Shri Sudhir Chandra Das carrying on busisunder the trade name Messrs. Bengal Paper & tonery Agency. (S) 5 Pashupati Bhattacharjee of Calcutta-34 (for) 8/2 'Hastings Street, buta-1 (a): (S) 876A(PG) (Central) (for) WEL (Central) (b); 3-2-65 (h).

I. Shri Lakshmi Kanta Pal carrying on busiunder the trade name Associated Indian Elecis, 19 Bank Colony, Dhakuria, Calcutta-31 (a); MPG (Central), 30-4-64 (b); (A) Starter cans and cans intended for use in the manufacture of the lamp, neon lamp, lighting arrester, barretter lass fuse (d); 3-2-65 (h).

- 52. Arora-Mathey Limited, 166 Netaji Subhas Chandra Bose Road, Tollygunge, Calcutta-40 (a); 828A(PG) (Central), 22-8-64 (b); (A) Plant, machinery, spare parts, accessories and consumable stores, e.g., cupels intended for use in the manufacture of platinum laboratory apparatus, electrical contacts, fabricated materials made of platinum, palladium, rhodium, silver, osmium and their alloys, chemical compounds of platinum, palladium, rhodium, silver, osmium and their alloys (d); 3-2-65 (h)
- 53. Shri Mahabir Prasad Singhania (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Lall Chand Naurangrai, Raghunathpur, P.O. Raghunathpur, Dist. Purulia (a); 137A(PR) (Central), 11-7-57 (b); Insert after sabai strings the word "lozenge" (c); 11-2-65 (h).
- 54 (S) Messrs. Deb Prosad Roy, Radha Prosad Roy and Amiya Kumar Roy carrying on business under the trade name Roy Bros. & Co. (for) Roy Bros. & Co., 4 Mission Row, Extension, Calcutta (a); 636A(RB) (Central), 7-2-58 (b); 9-2-65 (h).
- 55 Shri Sudhir Kumar Halder and Shrimati kalyani Sen carrying on business under the trade name Essence & Bottle Stores, 7 Ezra Street, Calcutta (a); 1189A(RB) (Central), 27-1-65 (b): (A) Sweet powder for lemonade only (c); 10-2-65 (h).
- 56. Messrs. Kusum Products Ltd., 9 Brabourne Road, Calcutta, 24 Gandhi Sarak, Rishra, Hooghly (a); 63B(RB) (Central), 31-8-61 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (iii) Ethyl acetate plants (d); 8-2-65 (h).
- 57. Shri Raj Narayan Tandon carrying on business under the trade name General Distributors (International). 37 Canning Street, Calcutta (a); 1146A(RB) (Central), 7-7-64 (b); (A) Garnyl nylon, spanners, ball knobs, hollow mortising chisel, garfil monofilament (c); 10-2-65 (h).
- 58. Shri Sudhir Kumar Halder and Shrimati Kalyani sen carrying on business under the trade name Essence & Bottle Stores, 7 Ezra Street, (alcutta (a): 1189A(RB) (Cental), 27-1-65 (b); (A) Food and oil colour and preservative for aerated water (c): 11-2-65 (h).
- 59 Shri Mahabir Prasad Berhiwala (Proprietor) carrying on business under the trade name Messrs. Lanco Packers, 89/8 Lower Chitpur Road, Calcutta (a); 73B (RJ) (Central), 16-1-65 (b); (A) For use in manufacture of processing of goods for sale: Turneric and zeera, the dealer manufactures, processes, or extracts in mining, the following classes of goods or generates or distributes the following form of powder namely, powdered turmeric and powdered zeera (d); 5-2-65 (h).
- 60 Shri Nandalal Maheswari, Shri Narayanmal Maheswari, Shri Dedraj Maheswari, Shri Ramniwas Maheswari and Shri Banwarlal Moheswari (Partners) carrying on business under the trade name Messrs Hariram Mohanlal (for) Messrs. Hariram Mohanlal. 43/44 Cotton Street, Calrutta (a); 446A(RJ) (Central), 16-7-57 (b); 10-2-65 (h).

- 61. (S) Shri Biswanath Tibrewalla (Proprietor) carrying on business under the trade name Messrs. Bajranglal Banarsilal (for) Messrs. Bajrangla! Banarsilai, 50 Cotton Street, Calcutta (a); 594A(KJ) (Central), 29-8-57 (b); 11-2-65 (h).
- 62. (S) Shri Uma Sankar Ram carrying on business under the trade name Umasankar Ram (for) Umasankar Ram, 27A Coal Depot, Ultandanga, Calcutta-37 (a); 531A(SH) (Central), 31-5-53 (b); 30-1-65 (h).
- 63. (S) Messrs. Ram Gopal Goenka and Sitaram Gcenka carrying on business under the trade name Marwari Trunk Mfg. Co. (for) Messrs. Shyam Sundar Tulsiram and Sitaram Goenka carrying on business under the trade name Marwari Trunk Mfg. Co., 19 Jorabagan Street, Calcutta (a); 293A(SH) (Central), 20-7-57 (b); 30-1-65 (h).
- 64. Shri Radha Kishan Bagri carrying on business under the trade name Ramkishan Deokishan, 2A Netai Halder Street, Calcutta (a); 1094A(SH) (Central) 22-2-64 (b); (A) China clay (c): 30-1-65 (h).
- 65. (S) Messrs. Gopal Ch. Roy Choudhury, Ramesh Ch. Roy Choudhury, Swaraa Kamal Roy Choudhury, Dakshina Ranjan Roy Choudhury and Satya Ranjan Roy Choudhury carrying on business under the trade name The Great Eastern Pipe Works (for) Shri Satya Ranjan De carrying on business under the trade name The Great Eastern Pipe Works, 24/C Nimtallaghat Street, Calcutta (a); 674A(SH) (Central), 14-12-59 (b); 1-2-65 (h).
- 66. Messrs. S. Gurbachan Singh Chandok, S. Surinder Singh Chandok, S. Bhupinder Singh Chandok, (Mrs.) Balbir Kaur Chandok and (Mrs.) Inderjit Kaur Chandok carrying on business under the trade name Independent Motors, (S) P-48 Princep Street, Calcutta-13 (for) 3/1 Mangoe Lane, Calcutta (a); (S) 1700A(SL) (Central) (for) 747A(EL) (Central) (b); 29-1-65 (h).
- 67. Sarbasri Harbhagwan Ahuja, Mohinder Prakash Ahuja, Iqbal Krishna Ahuja and Devinder Kumar Ahuja (Partners) carrying on business under the trade name Ahuja Type Foundry, 4 Chandney Chawk Street, Calcutta (a); 1557A(SL) (Central), 11-3-64 (b); (A) Paper cutting knives, photographic films, composing sticks, hamplequoirs, shooting sticks, tweezers, parlellquoins, bodkings, light metal furniture, imposing surface, galleys, proof press, nipping press, perforating machines (c); 29-1-65 (h).
- 68. (S) Messrs. Jaswant Singh Bhasin and Jagit Singh Bhasin carrying on business under the trade name Overseas Impex Corporation (for) Messrs. Overseas Impex Corporation, (S) 13/B Chittaranjan Avenue, Calcutta (for) 5 Sooterkin Street, Calcutta (a); 914A(SL) (Central), 12-12-58 (b); 1-2-65 (h).
- 69. Sarbasri A. V. Meiyappan, M. Balasubramaniam, Ranganathan, K. M. Lakshmanan and V. P. Venkataraman (Partners) carrying on business under the trade name Messrs. Orwo Films Eastern Unit, 5 Chowringhee Approach, Calcutta-13 (a); 1666A (SL) (Central), 17-11-64 (b); (A) Photographic papers (c); 1-2-65 (h).
- 70. Shri Satpal Singh and Shri Jagpal Singh carrying on business under the trade name Messrs. S. P. Singh & Ci, (S) 62 Ganesh Chandra Avenue, Calcutta (for) 20 Netaji Subhas Road, Calcutta (a);

- (S) 152B(SL) (Central) (for) 37B(LR) (C) 30-1-65 (h).
- 71. (S) Messrs. Paran Ch. Paul. A Paul and Narayan Ranjan Paul (Partners) on business under the trade name Mad Paul & Bros. (for) Messrs. Paran Ch. Paul dhan Paul and Madan Mohan Paul (Parrying on business under the trade nam Mohan Paul & Bros., Champadanga, Ho 216A(SP) (Central), 15-9-65 (b); 8-2-65 (h)
- 72. Shri C. P. Mahtani (Proprietor) calbusiness under the trade name Natraj F 7/1A Lindsay Street, Calcutta (for) 14 F Calcutta (a); 817A(TL) (Central), 26-4-63 (h).

Explanatory notes—Regarding the an made, the following code letters have bee indicate the manner in which the part registration have been amended:—

(A) means "Add"; (D) means "Delete"; "Substitute".

S. K. BOSE, Com

No. 52 C. T.—18th February 1965.—In of the provisions of section 9 of the Benga (Sales Tax) Act, 194! (Bengal Act VI of 1) with rule 11 of the Central Sales Tax (West rules, 1958, following name and addresses of 1 dealers together with a description of the covered by their registration certificates who trations under the Central Sales Tax Act, 1 cancelled with effect from the date noted age of them are published for general information

Notes.—(a) Serial number, name, address, c of business and number of brane

- (b) Number and date of the registrat ficate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or p of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation bution of Electricity or any other power.
- (g) Goods for use in the packing of a sale/resale.
- (h) Date of cancellation.
- 1. Messrs. National Forests & General \\Private Ltd., 1 Mangoe Lane, Calcutta (a). 28 (Central), 26-7-57 (b); Timber, planks. shook boxes, tea chest, battons (c); 10-2-65 (h).
- 2. Messrs. Maulana Ali Mohamed and Pur Harit carrying on business under the trade in New Bengal Engineering Works. 283 Belilious Howrah, Howrah (1) (a); 53B (HW) (Central) 60 (b); Hack saw machine, and lathe machine, compression machine (d); 5-2-65 (h).
- 3. Shri Bimalendu Chatterjee (Proprietor) con business under the trade name Messis. Assam Cane Industries, P. O. Lataguri. Jalpaiguri (a); 428A (JP) (Central), 2-1-60 (b)

• • • •

is and accessories. (3) Consumable stores. Provided and accessories which exemption from payment of all goods for which exemption for use in the actual are intended for use in the actual of manufacture of the goods named below buskets (d); 1-2-65 (e).

D

Shri I'ma Sankar Jaiswal carrying on business r the trade name Messrs. Jaiswal Trading Co., the Bagan Lane, Calcutta (a); 521A (MK) (Centalia Bagan Lane), Calcutta (a); 521A (mk) (Centalia Bagan Lane), (c); 9-2-65 (h).

Shri Sriniwas Fatepuria, Shri Shyamsundar Shri Shri Matilal Khemka and Shri Shyamsundar Khemka (Partners) carrying on business under made name Messrs. Shew Shankar Company, 82/2. made name Bahu Street, Calcutta (a); 651A (MK) and 27-2-59 (b); Gunny bag and salt (c); 11-2-

Shri Paritosh Kumar Sircar carrying on business refer to trade name Messrs. Scientific Supply 185 Bipm Behari Ganguly Street, Calcuttanal 1652A (SL) (Central) 23-8-64 (b); 29-1-65 (h).

: Messrs. Hem Nalini Mitra and Kumar Singh, fail Depot. Scaldh Railway Siding, Calcutta (a); 21 SL) (Central), 23-7-57 (b); Soft coke (c); 30-1-16.

s Shri Gobinda Mahanani (Proprietor) carrying on moss under the trade name Messrs. Secta, F 7, 8, 9 is Market Calcutta (a); 10A (TL) (Central), 5-6-57 Ready to wear garments for ladies, gents and more, hossery, leather, plastic, rubber goods, c. g., mos, belts. straps, clastic, head foot-wear, hats, tie as stands and links, clip, bows, collar bones, textiles, moss rayons, woollens, silks, handkerchiefs. (c); 1265 (h).

S. K. BOSE, Commissioner.

N: 3572/1C.T.- 3rd March 1965.—Shri Sudhindra handra Nandi, Commercial Tax Officer, Grade II, f Amratola Charge, was allowed earned leave for the days from 14th January 1965 to 20th January 1965, under rule 170(i) of the West Bengal Service late, Part I.

No 3573/1C.T. — 3rd March 1965. — Shri atak:swar Mukherjee, Commercial Tax Officer, rade I. of Jalpaiguri Charge, was allowed earned are for two days from 3rd January 1965 to 4th and 1965, under rule 169(a)(i) of the West least Service Rules, Part I in extension of the amed leave preivously granted to him in this office buffcation No. 719C.T., dated the 14th January 1865.

No 3809C.T.—8th March 1965.—Shri Bibekananda ita. Assistant Commissioner, Commercial Taxes, harabazar Circle, Calcutta, was allowed earned the for ten days from 8th February 1965 to 17th february 1965 under rule 169(a)(i) of the West legal Service Rules, Part I.

No. 3812C.T.—8th March 1965.—Shri Manindra Chandra Chakrabarty, Commercial Tax Officer, Grade II, of Howrah Charge, has been allowed earned leave for twenty-seven days from 8th February 1965 to 6th March 1965 under rule 169(a)(i) of the West Bengal Service Rules, Part I.

No. 3814C.T.—8th March 1965.—Shri Satya Dev Basu, Commercial Tax Officer, Grade I, of Darjeeling Charge, was allowed earned leave for nineteen days from 4th January 1965 to 22nd January 1965 under rule 169(a)(1) of the West Bengal Service Rules, Part 1.

No. 3961C.T.—9th March 1965.—Shri Sudhindra Nath Sarkar, Assistant Commissioner, Commercial Taxes, Howrah Circle, was allowed earned leave for nineteen days from 7th January 1965 to 25th January 1965 under rule 169(a)(i) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

#### **CORRIGENDA**

No. 61C.T. — 26th February 1965. — All entries against serial No. 7 of notification No. 127C.T., dated 30th April 1964, published at page 357 (Part ID) of the "Calcutta Gazette", dated 21st May 1964, are hereby cancelled.

No. 62C.T. - 26th February 1965. - All entries against serial No. 5 of notification No. 132C.T., dated 30th April 1964, published at page 363 of the "Calcutta Gazette" (Part ID)", dated 21st May 1964, are hereby cancelled.

No. 63C.T. 26th February 1965. -- All entries against serial No. 8 of notification No. 39C.T., dated 13th February 1964, published at page 153 of the "Calcutta Gazette (Part ID)", dated 5th March 1964, are hereby cancelled.

S. K. BOSE, Commissioner.

#### NOTICE

No. 3384C.T. — 26th February 1965. — The Commissioner of Commercial Taxes, West Bengal, notifies for general information that declaration forms (i.e., form No. XXIV) which were issued to Messrs M Paramananddas having registration No. CL-2478A registered under the Bengal Finance (Sales Tax) Act, 1941, for making tax-free purchase of goods covered by its registration certificate, bearing serial Nos. (from A-623593 to A-623633) i.e., 41 forms, have been returned by the said dealer to the undersigned. The abovementioned declaration forms are, therefore, declared obsolete and invalid for the purposes of the Bengal Finance (Sales Tax) Act, 1941.

S. K. BOSE, Commissioner.

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THURSDAY, MARCH 25, 1965

**ISAKA 1887** 

### PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

#### GOVERNMENT OF WEST BENGAL

# ECTORATE OF COMMERCIAL TAXES WEST BENGAL NOTIFICATIONS

t %(1.-25th February 1965.—In pursuance rowisions of section 9 of the Bengal Finance I Tas) Act, 1941 (Bengal Act VI of 1941), the rowin names and addresses of newly registered to together with a description of the goods and by their registration certificates are public for general information:—

- F (a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.

She Madhabendra Sarkar carrying on busituder the trade name Delux, Vill. Surrul, Bolpur, Dist. Birbhum (a); AS/2563A, 5-2-65 (d) Raw materials, (2) Plant, machinery, spare and accessories, (3) Consumable stores, 2.g., Provided that all goods for which exemption payment of sales tax is claimed are intended to the named below: (i) Bricks (c).

l Shri Makhanlal Paul carrying on business for the trade name West Bengal Automobile ms. G. T. Road East (Monarama building), asol. Dist. Burdwan (a); AS/2564A, 8-2-65 (b); for parts and accessories (d).

- 3. Jonab Huseni Nazaralı Chunawala (Proprietor) carrying on business under the trade iame Tahera Engineering Co., 3 Portuguese Church Street, Calcutta (a); AT/4029A, 12-2-65 (b). Puenmatic machines and tools and their spare parts and accessories and jacks drill machine (d).
- 4. Shri Chhaganlal Kothari (Proprietor) carrying on business under the trade name Hindusthan Wire Industries, 92 Jamunalal Bazaz Street, Calcutta (a); AT,4030A, 13-2-65 (b); (1) Raw materials, viz., mild steel rounds in coils, aluminium wire, sulphuric acid, grease, soluble oil, gear oil and soap, (2) Plant, machinery, spare parts and accessories, viz., tools and implements and dice. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Wire (c).
- 5. Shri Liladhar Agarwal (Proprietor) carrying on business under the trade name Sri Sati Plastic Works, 2 Gobinda Chandra Dhar Lane, Calcutta (a); AT/4031A, 16-2-65 (b); Toys, alkathene and polythene powder (d).
- 6. Shri Sagarmall Agarwalla (Proprietor) carrying on business under the trade name Goyalka Brothers, P-4 New Howrah Bridge Approach Road, Calcutta (a); AT/4032A, 17-2-65 (b); (1) Raw materials, viz., Cotton canvas, brass eyelets with rings, dyes and colours and wax, (2) Plant, machinery, spare parts and accessories, viz., sewing machine and their parts. Provided that all goods for which exemption rfom payments of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Tarpaulin, (ii) Tents, (iii) Bags (c).

- 7. Sarbasree Shankarlal Sureka and Biswanath Pansari (Partners) carrying on business under the trade name S. B. Industries, 12 Rupchand Roy Street, Calcutta (a); AT/4033A, 17-2-65 (b); Drills, reamers, hand tapes, cutter, blades and washers (d).
- 8. Shri Keshri Chand Sipani (Proprietor) carrying on business under the trade name Jethmal Abirchand, 71 Canning Street, Room No. D-16, Calcutta (a); AT/4034A, 18-2-65 (b); Toys, rubber goods, sport goods, alkathena and polythene goods and plastic house hold articles (d).
- 9. Abdul Kalam and Abdul Rouf (Partners) carrying on business under the trade name Messrs. Abdul Kalam Abdul Rouf, Bamchandaipur, Burdwan (a); BN/1156A, 15-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks (c).
- 10. Shri Chandra Kant C. Sheth carrying on business under the trade name Messrs. Jayesh (Overseas) Associates, 55 Rash Behari Basu Road, 3rd floor, Room No. 50, Calcutta (a); CL/3827A, 8-2-65 (b); Fountain pens, Ball pens and its accessories (d).
- 11. Shri Ratanlal Kaitan carrying on business under the trade name Jute Chemicals, 285C Bowbazar Street, Calcutta (a); CL/3828A, 11-2-65 (b); (1) Raw materials, namely, Chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Jute life (c).
- 12. Messrs. Man Mal Rampuria and Navratan Mal Jain carrying on business under the trade name Calcutta Auto Parts, 3 Mangoe Lane, Calcutta (a); EL/3700A, 18-2-65 (b); Motor parts and motor accessories, lubricants and greases (d).
- 13. Shri Chandrika Prosad Shaw carrying on business under the trade name Messrs. Chandrika Prasad Shaw & Bros., 85 Kali Kundu Lane, Howrah (a); HW/2919A, 12-2-65 (b); Iron and Steel (defective and scrap) (d).
- 14. Messrs. B. K. Mal, Dhananjoy Mal and Mrintunjoy Mal carrying on business under the trade name Dhananjoy Mal & Brothers, Mansinghapur, P.O. Bargachia, Howrah (a); HW/2920A, 12-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Nuts, bolts, copper contact, brass brush, petromax parts, screws and spare parts of machineries (c).
- 15. Shrimati Basanti Das carrying on business under the trade name Messrs. Basanti Engineering Works, 46/1 Kala Chand Nandi Lane, Howrah (a); HW/2921A, 13-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for

- use in the actual process of goods named below for sale:

  (i) Rice 1
  and cover clamp (c).
- 16. Shri Ali Hossain Mıdday carrying ness under the trade name Messrs Indi. Stores, West Bauria, P.O. Chackasi, Ho HW/2922A, 13-2-65 (b); Gunny cutti caddies and packing rope (d).
- 17. Messrs. K. L. Kapoor, Ramesh ki Sabitri Devi Kapoor and Laxmi Devi Kap ing on business under the trade name Hotel, 10-12 Dobson Lane, Howrah (2923A, 13-2-65 (b); (1) Raw materials that all goods for which exemption from of sales tax is claimed are intended for use actual process of manufacture of the goods below for sale: (i) Food and drinks (c).
- 18. Messrs. Asta Kr. Hazra and Susa Hazra carrying on business under the trade S. D. Engineering Works, 4 Joynarayan Bal Ananda Dutta Lane, Howrah (a): HW 13-2-65 (b); (1) Raw materials, (2) Plant, maspare parts and accessories. Provided a goods for which exemption from payment tax is claimed are intended for use in the process of manufacture of the goods named for sale: (i) Electrical fuse and other high electrical goods (c).
- 19. Shri Ramesh Chanra Dey carrying a ness under the trade name Messrs Platti, cate, 421 G. T. Road, North, Howrah (a); 2925A, 15-2-65 (b); (1) Raw materials Pathat all goods for which exemption from page of sales tax is claimed are intended for use actual process of manufacture of the goods below for sale: (i) Battery containers and covers (c).
- 20. Messrs. Brijmohan Laddha. Shri Bagri and Murlidhar Agarwala carrying a ness under the trade name Maheswari Engli Co., 22 Burtolla Street, Calcutta (al. jk.) 5-2-65 (b); Asbestos corrugated sheet, billinuts, asbestos pipe fittings and accessories shaw blades, g.i. roofing bolts and nuts, neg.i. bolts and nuts, chassers, m.s. washers washers, cotton pin (split pin), steel wire tope nails, h.s.t.s. drills, reamers, machine tap (d)
- 21. Shri Surajmal Jain carrying on b under the trade name Padmah Engineerin poration, 48 Nalini Sett Road, Calcutta-7 ta 3393A, 8-2-65 (b); M.s. black sheet, r.s. jois angles, m.s. plats, r.s. rounds, m.s. flat channel (d).
- 22. Messrs. Monoharlal Agarwalla, Kit Agarwalla and Laxminarayan Agarwalla carry business under the trade name Messrs. I Tea Company, Panbazar, P.O. Siliguri, Distigueling (a); JP/2201A, 10-2-65 (b); Tea (d)
- 23. Shri Sadhan Prosad Dutta (Procarrying on business under the trade name India Tannery, Monmohan Ghosh Street. nagar, Nadia (a); KR/2097A, 8-2-65 (b); Sho
- 24. Sarbasri Kutbuddin Abdulhusain B wala and Abbasbhai Abdulhusain Beaw

Tools and Machinery Stores, 8 Canning Street, and things, measuring instruments, beltings, pope httings, blocks, nipples, bolts, nuts, looks, rivets, clamps, oil cans, hose pipe, jacks

- is Sarbasti Pranlal Mehta and Prataprai Mehta arming on business under the trade name P. Inceptal & Bros., 23/39 Canning Street, Calcutta Inceptal & Bros., 23/39 Canning Street, Calcutta Inceptal & Bros., 23/39 Canning Street, Calcutta Inceptal & Bros., 23/39 Canning Street, Calcutta Inceptal & Bros., 23/39 Canning Street, Calcutta Inceptal & Bros., 23/39 Canning Street, Calcutta Inceptal & Bros., 23/39 Canning Street, Calcutta Inceptal & Inceptal
- 26 Shri Arup Kumar Das carrying on business ader the trade name Messrs. Sree Ma Engineering Works, 15A Clive Row, Calcutta (a); LR/649A, 2-2-65 (b); (1) Raw materials, (2) Plant, suchnery, spare parts and accessories, (3) Consumble stores, e.g. grease. Provided that all goods we which exemption from payments of sales tax is lamed are intended for use in the actual process amed below: (i) Automobile spare parts (c); Rivets, all bearing (d).
- 7 Shri Anil Ranjan Dewanjee carrying on usiness under the trade name Dewansons & Co., 28 Netaji Subhas Road, Calcutta (a); LR/3649A, 2-65 (b); (1) Raw materials, (2) Plant, machinery, pure parts and accessories, (3) Consumable stores, g lubricating oil. Provided that all goods for high exemption from payments of sales tax is laimed are intended for use in the actual process amed below: (i) Pneumatic couplings, (ii) Committon nipples (c); Pneumatic couplings, combination nipples (d).
- 28 Shri Phakulal Biswakarma, Shri Subodh handra Sarkar and Shri Badriprasad Varma carryik on business under the trade name Messrs.

  Letal Industries, 18A Fakir Chakraborty Lanc, Calcutta (a); MK/3864A, 17-2-65 (b); (1) Raw

  atterials: Brass castings. Provided that all goods for which exemption from payment of sales tax is daimed are intended of use in the actual process of manufacture of the goods named below: C. p. ocks and gas fittings for sale (c).
- 19. Shri Jayvant Lal C. Doshi carrying on business under the trade name Messrs. Jayvant Lal C. Doshi, 122 Chandni Chowk, P.O. Kharagpur, Midtapore (a); MN/1787A, 10-2-65 (b); Groundnut oil, toconut oil, dry chillies, corrinder seeds (d).
- 30 Shri Nemichand Jain carrying on business under the trade name Messrs. Bejoy Wire Netting Company, 62 Netaji Subhas Road, Calcutta (a); MR 2776A, 16-2-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use

- in the actual process of manufacture in West Bengal of the goods named below: (i) Wire-netting (c).
- 31. Shri Radhagobinda Sarker carrying on business under the trade name Messrs. Hardware Scientific Syndicate, 70 Netaji Subhas Road, Calcutta (a); MR/2777A, 16-2-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Screws (c); Bolt, nut, screw, hinges, rivet, tack, nail and paints (d).
- 32. Shri Jhitulall Dugar carrying on business under the trade name Messrs. Mahabir Metal Store, 157 Netaji Subhas Road, Calcutta (a); MR/2778A, 18-2-65 (b); Brass aluminium and bell-metal scrap, brass utensils and enamelware (d).
- 33. Shri Shyam Sunder Seal carrying on business under the trade name Sealingwares Industries, Raghunathpur, P.O. Jangra, 24-Parganas (a); PG/3168A, 11-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Lead seals of all types with and without sealing wire loops and g.i. twisted sealing wires (c).
- 34. Shri Sahadeb Sreemany, Shri Shib Sankar Sreemany and Shri Sachin Kumar Sreemany (Partners) carrying on business under the trade name Messrs. Quick Supply, 167 Netaji Subhas Road, Calcutta (a); RJ/3139A, 15-2-65 (b); Palm candy, hair tonic, mastard, tik-20, pomade, cassova starch products, castor oil, scented coconut oil, unscented coconut oil, til oil, ghee, butter, barley, blue, boot polish, tooth paste, tooth brushes, tooth power, face powder, toilet powder, scent, snow, shampoo, cream, hair dye, alta, honey, jam, jelley, sauce, vinigar, nescafe, coffee, drinking chocolate, blade, torch, feeder, sprayer, cheese (d).
- 35 Shri Tulsi Charan Ghose carrying on business under the trade name Tulsi Charan Ghose, 8A Kali Krishna Tagore Street, Calcutta (a); SH/3583A, 9-2-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats (c).
- 36. Messrs. Kanak Chandra Ghosh and Sunil Kumar Ghosh carrying on business under the trade name K C. Ghosh & Son, 1 Radha Krishna Sett Street, Calcutta-6 (a); SH/3584A, 10-2-65 (b); Timber, logs (d).
- 37. Shri Debi Prosad Shaw (Proprietor) carrying on business under the trade name New Sanker Steel Works, 30A Taitola Bazar Street, Calcutta (a); TL/2896A, 13-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Steel almirah, steel book case and (ii) Steel racks (c).

S. K. BOSE, Commissioner.

- No. 55C.T.—25th February 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date notes against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—
- Notes.—(a) Scrial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.
  - (e) Date of amendment.
- 1. Messrs. Davy United Engineering Co. Ltd., Simon House, Transport Depot Road, Calcutta, Durgapur Steel Project, Durgapur (a); AL|78B, 18-3-64 (b); (A) Electrical switch and chairs (d); 15-2-65 (e).
- 2. Ram Chhordas Parmanand carrying on business in the trade name Messrs. Selwell Agencies, 4|I Sambhu Nath Pandit Street, Calcutta (a); AL|68A, 25-10-57 (b); (A) Pillow covers (D) Stationery, perfumeries toilets, hosiery, tea provisions (d); 16-2-65 (e).
- 3. Karuna Prosad Bose and Arindra Bose carrying on business in the trade name Messrs. Bose Bros. & Co., II/I/I Russa Road, Calcutta (a); AL/12A, 19-9-46 (b); (A) Painting brush, cement colour, powder whiting, plaster of paris, lime, sand paper, hinges, water proof paper, emery cloth, wire net, cane basket, rope, lime colour, polish materials, damp proofing compound (d); 16-2-65 (e).
- 4. (S) Messrs, Girija Shankar Shroff, Uma Shankar Shroff and Sm. Shama Debi Shroff carrying on business under the trade name Gopiram Girija Shankar (for) Shri Gopiram Marwari carrying on business under the trade name Gopiram Girija Shankar, Munshibazar, Asansol (a): AS/191A, 8-10-41 (b): 5-2-65 (e).
- 5. (S) Shrimati Charanjit Kaur (Proprietress) carrying on business under the trade name Messrs. Guru Nanak Stone & Lime Factory (for) Pritam Kaur Maggo (Proprietress) carrying on business under the trade name Pritam Stone Lime Factory, Murgasol, P. O. Asansol, Dist. Burdwan (a); AS/1654A, 24-7-54 (b); 9-2-65 (e).
- 6. Messrs. Sen Brothers Private Ltd., 3 Amratolla Lane, Calcutta (a); AT|3722A, 19-1-61 (b); (A) Rope and tapioca globules (d); 12-2-65 (e).
- 7. Messrs. Vithaldas Sewlal Gandhi, Dhirajlal Vithaldas Gandhi and Mohanlal Vithaldas Gandhi carrying on business under the trade name H. Vithaldas Gandhi, 1 Mullick Street, Calcutta (a); AT|164A, 30-9-41 (b); (A) Sodi-bi-carb, soda ash, guggal, boric acid, bleaching powder (d); 12-2-65 (e).
- 8. (S) Shri Maganlal Lallubhai carrying on business under the trade name Maganlal & Co. (for) Messrs. Maganlal Lallubhai, Harivadan Maganlal, Bhaichand, Chandrakant Bhaichand, Chhotalal Nathu-

- bhai Mehta and Ramesh Chandra Maganlal to carrying on business under the trade name Mag. & Co., 2 Portuguese Church Street, Calcuta (AT 338A, 28-9-41 (b); 16-2-65 (e).
- 9. Messrs. Onkarmal Bhotica, Narayan Pro Bhotica and Kalabati Sethani carrying on busm under the trade name Gopiram Onkarmall, 2016 Cr Street, Calcutta (a); AT | 45B, 28-9-41 (b); (D) Pep (lanka), (A) Chillies (d); 17-2-65 (e).
- 10. Shri Praven Shah (Karta) Hindu Undivid Family carrying on business under the trade na Messrs. Manilal & Co., 208 Cross Street, Calcutta ( AT|3382A, 26-9-41 (b); (A) Motor clutch and clu parts (d); 17-2-65 (e).
- 11. (S) Sarbasri Safura Khatoon, Abdus Sala Md. Samin Abdul Mamin and Abu Siddik (Partne carrying on business under the trade name Mess Bedding House (for) Messrs. Bedding House, B I Hati Road, Burdwan (a); BN 1160A, 12-7-56 (c)
- 12. (S) Shri Jatindra Nath Koley (Proposed carrying on business under the trade name Mess Jatindra Nath Koley & Sons (for) Messrs Jatind Nath Koley & Sons, Memari, Burdwan (a): BN 1050 20-9-52 (b); (D) Hardware goods, morts, rope agricultural implements, dhura wood, paints, allum nium goods and yarn, (A) Lime and tiles (d). 12-2-4 (e).
- 13. Sarbasri Ram Kumar Mondal. Arobint Mondal and Niharendu Mondal (Partners) carrying to business under the trade name Messrs. Smriti Kantl Mondal, Ram Kumar Mondal, Hatoodewan, Burdwi (a); BN 890A, 9-5-51 (b); (A) Spirces, (D) Chille jira, dhania, ajwan mouri, elachi and groundnut (d); 12-2-65 (e).
- 14. (S) Shri Bimala Kanta Banerjee (Proprieto carrying on business under the trade name Mew Netaji Basanalaya (for) Shri Robi Kinkar Banen (Proprietor) carrying on business under the trade nam Messrs. Rabi Kinkar Banerjee, B. C. Road, Barabaza Burdwan (a); BN/564A, 22-7-48 (b). 12-2-65 (c)
- 15. Sarbasri Paresh Nath Dey, Digbijoy Dey al Bhola Rani Dey (Partners) carrying on business and the trade name Messrs. P. N. Dey & Co., Mema Burdwan (a); BN | 1406A, 28-9-63 (b), (A) Groundan oil (d); 12-2-65 (e).
- 16. (S) Sarbasri Sudir Chandra Das, Surath Kum Das, Nabin Chandra Das, Raj Kumar Das and I an Narayan Das (Partners) carrying on business und the trade name Messrs. Baidyanath Das & Sons (h Baidyanath Das & Sons, Memari, Burdwan (h BN|786A, 31-7-50 (b); 17-2-65 (e).
- 17. Messrs. Iswarlal and Jagadish Pros (Partners) carrying on business under the trade nat Iswarlal Jagadish Prosad, Bud Bud Chati, P.O B Bud, district Burdwan (a); BN 1334A, 27-3-61 (A) Til oil, (D) Cereals, pulses, atta, salt, molass mustard oil, oil cake, matches, tobacco, biri. bhu kerosene oil and mustard seed (d); 17-2-65 (c)
- 18. (S) Messrs. Probodh Kumar Singha Roy, Li Lodha Patel and Manji Jetha Patel (Partners) carryi on business under the trade name Bengal Timb Industries (for) Shri Manji Jetha Patel (Propriet carrying on business under the trade name Messrs I

and the

Milk Good Shed Road, Burdwan (a); BN | 12.52 (b), 18-2-65 (c).

Anil Kumar Saha carrying on business ade name Messrs. A. K. Shaha, Radharirole, Murshidabad (a); BR|296A, 9-1-51
kes. (A) Lime, corriander seeds, cumin a seeds, cardamon, cassia leaf and 10-2-05 (c).

Surbasti Dwip Chand Bothra, Nemichand and Narmal Kumar Bothra carrying on business is trade name Messrs. Jethmall Dwipchand, burdelabad, Burdwan (1) (a); BR 26B, ros (A) Cocoanut-oil, groundnut oil, linseed arteroil, jurnace oil, mobil oil, chillies, poppy graditar. (D) Oils (d); 17-2-65 (e).

Shin Pradip Kumar Chakraborty, Sm. Den Shit Chandan Kumar Chakraborty and mother Sm. Kamala Debi carrying stancer the trade name Messis. S. K. A Sons (for) Sudhir Kumar Chakraborty, km. Ch. Francis and Sm. Kamala Debi crushess under the trade name Messis. S. K. Sons, Rupnarayan Road, Additional agoness (f) Bhowaniganjbazar, (2) Biswata (i) Patlakhawa, (4) Rupnarayan Road (ii) Patlakhawa, (4) Rupnarayan Road (iii) In-12-63 (b); 13-2-65 (e).

West, Khub Chand Banthia, Jivraj Banthia, Filanhia and Budhmal Banthia carrying on what the trade name Ratan Stores, Alipurter supriguri (a), CB 930A, 20-6-62 (b); Italiant d. d. t., 50 per cent. b. h. c., 50 per by a (dust), intox "8" liquid, sandavit 51, is seen dust, aldrain 30 per cent e.c., misse e.g., endrain 20 per cent e.c., 80 per kein all, lime sulpher solution, nursery spray, as spray (d), 13-2-65 (e).

Mesrs Ghasiram Mohanlal, P.O. Alipurduar, alimaguri (a), CBl722A, 5-5-58 (b), (D) Mill-m handloom cloth, ready-made garments, tools, silk and woolen goods, yarn, thread, motor (d), 16-2-65 (e).

St Messis Gharshiram Agarwalla and the Agarwalla carrying on business under the tare. Chastiam Mohanlal (for) Gharshiram Ma PO Alipurduar, district Jalpaiguri (a), 24-5-5-58 (b), 17-2-65 (c).

San Apt Kumar Ghose (Proprietor) carrying the under the trade name Universal Trading to 'S) P-40 India Exchange Place (for) (S) PA (for) LR.2042A (b); 5-2-65 (e).

Messis Modern Dealers (Private) Ltd., 54 teet Calcutta (a); CL|203B, 15-9-58 (b); (A) thine carboys (d); 5-2-65 (e).

dishet Church Street, Calcutta (for) 361 a Road, Calcutta (a); (S) CL|3826A (for) BH

15) Shri Ramesh Chandra Khemka carrying mess under the trade name Messrs. R C 4 & Sons (for) R. C. Khemka & Sons, 119B ahan Avenue, Calcutta (a): CL!243B, 7-9-62 Mild steel angles and alkathene lined gunny 8-2-65 (e).

- 29. (S) Shri Mukunddas Mundhra, Tulsidas Mundhra and Gopaldas Mahta carrying on business under the trade name Messrs. Ballav Trading Co. (for) Shri Monhardas Mundhra carrying on business under the trade name Messrs. Ballav Trading Co., 12B Lower Chitpur Road, Calcutta (a); CL 3460A, 25-9-62 (b). 9-2-65 (c).
- 30. Shri Krishna Chand Gothia carrying on business under the trade name Messrs. Indian Steel Co apany, 17 Bhawani Dutta Lane, Calcutta (a); Cl 5028A, 17-4 65 (b), (A) Steel racks, m. s. grill, expended metal net and m. s. railings (d); 9-2-65 (c).
- 31 Shrimati Charusila Ghosh carrying on business under the trade name Messts, Badal Printing Works, 12 Lower Chipur Road, Calcutta (a); CL|2590A, 17-12-54 (b) (D) Paper, stationery, (A) Office stationery (d), 10-2-65 (e)
- 52 Satha et I. M. Hassan, Mahammed Altaf and Shi ako arabammed Badique carrying on business under the trade under United Shor Material Co., 12 Lower Chapter Read, Calcuita (a); CL<sub>3</sub>3811A, 8-1-65 (b); (A) Pane pais, stitching threads, eyelets, shoe lace, taimed crafter, shoc heals, and soles, shoe polish and turber neets (d), 10 2-65 (e).
- 33 (S) Messrs Tarapada Dey, Anil Kumar Dey, Abam ikunan Dey and Sankar Prasad Dey carrying on business under the trade name Messrs. Prasadhani (for) Prasadhani, 7 Tower Block College Street, Market, Caicutta (a), CL-2924A, 16-6-58 (b); (A) Cocoanut oil, perfumed oils (d); 10-2-65 (e).
- 34 (S) Messrs Kanyalal Dhingra, Fatechand Dhingra and Jogadish Chand Dhingra carrying on business under the trade name Messrs. Mohanlal Pyarifal (for) Messrs. Mohanlal Pyarifal (for) Messrs. Mohanlal Pyarifal, 12 Lower Chippur Road, Calcutta (a), CL[2807A, 8-4-57 (b); (A) Nail polish, snow and powder after the words "Lipstick hauba perfume" in the coloum of manufacturing (c); 11-2-65 (c).
- 35 Sk. Ammullah and Wahidullah Khan carrying on business under the trade name Eastern Leather Agency, 65 I Colootola Street, Calcutta (a); CL 3244A, 10-1-61 (b), (A) Rubber sheets (d); 11-2-65 (e).
- 36. Messrs. M. L. Maheswari, M. L. Kocher, Sugan Chand Chitlangya and Ganga Bishan Periwal carrying on business under the trade name Bharat Industries and Commercial Corporation, Tower House, Chowringhee Square, Calcutta (A) 161/1 Mahatma Gandhi Road, Calcutta (a); (S) EL/339B (for) EL/2290A (b); 12-2-65 (e).
- 37 Messrs, Cuthbertson & Harper (India) Private Ltd. 10 Govt. Place East, Calcutta (a); EL|275A, 30-10-41 (b). (A) In the actual process of manufacture of the goods named below: Texidermised articles (c); (A) Tallow, zipfastner, asbestoes gloves, canvas belts (d) 12-2-65 (e).
- 38 Messrs. Bharat Woollen Mills Ltd., 11 Esplanade Fast, Calcutta (a); EL|1587A, 6-5-48 (b); (D) (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building (c): 12-2-65 (e).
- 39 Messrs. Ramdev & Sons (Private) Ltd., 19 British Indian Street Calcutta (a); EL|2946A, 15-2-55 (b), (A) Bodkins (d); 16-2-65 (e).

- 40. Shri Tarit Bhusan Dey and Shri Atul Krishna Dey (Partners) carrying on business under the trade name Messrs. Eureka Stores & Agency, 19 British Indian Street, Calcutta (a); EL|3228A, 26-6-57 (b); (A) In the actual process of manufacture of the goods named below: Machine parts, c. i. castings (c); (A) Cumin seed, mica, akangi, biroja, bitlaban, postadheri, takma, kathila, kabab chini, atuish, pipul, kasturi, tejpata, machine parts, c. i. casting, belt fasteners, ball bearing crucible (d); 17-2-65 (e).
- 41. (S) Shri Mahabir Prosad Agarwala carrying on business under the trade name Shree Mahabir Iron Works (for) Shri Mahabir Prosad Agarwala and Shri Jagadish Prosad Tawal carrying on business under the trade name Shree Mahabir Iron Works, 92|93 K. D. Jalan Road, P.O. Ghusury, Howrah, (A) Calcutta-(I) (a); (S) HW|218B (for) HW|1915A (b); 12-2-65 (e).
- 42. (S) Messrs, Biswanath Samalia and Radhakissen Gupta carrying on business under the trade name Steel Fabricators (India) (for) Shri Biswanath Samalia carrying on business under the trade name Messrs, Steel Fabricators (India), 193 G. T. Road, Salkia, Howrah (a); HW/2657A, 17-1-64 (b); 16-2-65 (c).
- 43. Messrs. A. K. Mukherjee, B. K. Mukherjee and K. N. Mukherjee carrying on business under the trade name Nirmal Trading Co., (S) 75 Khetra Mitra Lane, Salkia, Howrah (for) 35 Jalaipara Lane, Salkia, Howrah (a); HW|359A, 18-10-61 (b); 17-2-65 (e).
- 44. Shri Tinkari Kalley carrying on business under the trade name Messrs. Kalley & Co., 52 Munshi Noor Mohammed Lane, Howrah, Howrah (I) (a); HW|217B, 9-1-65 (b); Insert lathe machine, shaping machine and drill after the words "electrical goods" (c): 17-2-65 (e).
- 45. Shri Baijnath Haralalka (Proprietor) carrying on business under the trade name Messrs. Ashoka Engineer Corporation, (S) 4 Gourdas Bysack Lane, Calcutta (for) 5 Gourdas Bysack Lane, Calcutta (a); JK|2955A, 18-4-59 (b); 5-2-65 (e).
- 46. Shri Dinabandhu Tah (Proprietor) carrying on business under the trade name Bishnupada Tah & Son, 18 Maharshi Debendra Road, Calcutta (a); JK| 58A, 26-9-41 (b); (D) Iron and steel and hardware materials, (A) Beam, channel, joist, tees, angle, round, plate, square, flat, rails, bridge rail, bloom, billet, slap, hot-rolled and cold-rolled sheet, black plain sheet, corrugated sheet, shelp, strip, bar, pig iron, cast iron, cast iron pipe, cast iron manhole, cast iron railing, cast iron jhanzris, bolt, nut, washer, balti (bucket), pan, tawa, nail, chain, stone, asbestos sheet, cement pipe, iron gate, rolling shutter, steel window, wire, water pump, screw, hinges, rod, tin plate, weight and measure, jalkathis, scale, hammer and wire net (d); 5-2-65 (e).
- 47. Shri Gopi Krishna Maheswari (Proprietor) carrying on business under the trade name Jeetmall Kalloomal, 8|1 Sukhlal Johury Lane, Calcutta (a); JK|731A, 9-9-43 (b); (D) Iron goods, (A) Iron and steel angles, plates, flats, bars, rounds, sheets, billets, skelp, strips, joists, rails, channels (d); 5-2-65 (e).
- 48. Messrs. Ramnarain Mimani and Ganeshdas Mimani carrying on business under the trade name Shewnarain Ramnarain, 3 Burtolla Stret, Calcutta

- (a); JK|380A, 27-9-41 (b); (A)  $L_{ubr_{Kaling}}$  8-2-65 (e).
- 49. Shri Aparanath Ganguly carrying on under the trade name Messrs. A. N. Ganguly (S( 12A Ratan Sarkar Garden Street, Calcut 12 Ratan Sarkar Garden Street, Calcut 2703A, 8-2-56 (b); 9-2-65 (e).
- 50. Messrs. Brijlal Daga, Ratanlal Daga a Chunilal Daga, mother and natural gua Jawaharlal Daga (minor) carrying on busing the trade name Brijlall & Company, 26 Shib Lane, Calcutta (a); JK 2972A, 19-6-59 (h) s. round, bolt hexagonal head with nuts and g. i. staywire, copper stripe, manila rope (d), (e).
- 51. Messrs. Shri Kamal Mercantile Compa 402 Upper Chitpore Road, Calcutta-7 (a), JK 6-1-65 (b); (A) Water metre, m. s. rails, m sing plate, g. m. peets valve, g. i. sockets, bra sluice valve, spun pipe, g. i. jumnut (d); 16-2.
- 52. Messrs. Santosh Kumar Kejriwal and Kumar Kejriwal carrying on business under the name Premier Trading Co; 9 Jagomohon | Lane, Calcutta, (A) P|36 India Exchange Pla floor), Calcutta (Branch) (a); (S) JK 293 JK|3334A (b); 11-2-65 (e).
- 53. (S) Shri Damodardas Bahety cambusiness under the trade name Messrs. Asia Company (for) Messrs. Damodardas Bahety, das Mimani and Badridas Mimani carrying dess under the trade name Asia Trading (of) Ramkumar Rakshit Lane, Calcutta-7 (2207A, 24-11-50 (b); 11-2-65 (c).
- 54. (S) Messrs. Kanti Lal Raghunath Dolpijush Kumar Raghunath Doshi (Partners) a on business under the trade name Messrs I Jewellers (for) Shri Raghunath M. Doshi (Procarrying on business under the trade name Modern Jewellers, 143 Cotton Street, Calad JK 1846A, 6-1-49 (b); 12-2-65 (c).
- 55. (S) Shri Nandkishore Joshi (Pro carrying on business under the trade nan Engineering Works (for) Messrs. Nandkishon and Babulal Gupta (Partners) carrying on under the trade name Deyi Engineering Wo Hanspukur 1st Lane, Calcutta (a). JK 21-12-63 (b); 13-2-65 (e).
- 56. Shri Bhupendra Paul carrying on under the trade name Bhupendra Chandra 69 6 Ratan Sarkar Garden Street, Calcutta office) (for) (1) Clo Hari Kishore Sur, 55 3rd Lane, P.O. Rishra, Mahesh, Serampore. Hooghly (Head office), (2) 69 6 Ratan Sarkar Street, Calcutta (Branch), Siliguri Town. Darjeeling (Branch office) (a); (S) JK 294B 6 58B, (b); 17-2-65 (e).
- 57. Shri Ram Chandra Sarda (Proprietor ing on business under the trade name Mess & Sons, 4 Doyehatta Street, Calcutta (a), JK 10-10-55 (b); (A) B. twills bags (d); 18-2-6
- 58. (S) Shri Sukumar Pal Karta, Hindu U Family carrying on business under the trac Messrs. Ajit Kumar Sukumar Paul & Co. (I Sukumar Pal carrying on business under the

- Messrs. A. K. S. Paul & Co., 70 Nalini Sett d. Calcutta (a); JK|509A, 9-10-41 (b); 18-2-65
- 9 (S) Messrs. Sambhu Nath Nandy, Bhadres-Nandy, Matilal Nandy and Sampad Kumar Nandy vang on business under the trade name Jotindra h Nandy and brothers (for) Messrs. Jugal Kishore and Provat Ranjan Khan carrying on business of the trade name Jotindra Nath Nandy & for, 7 1 Maharshi Debendra Road, Calcutta (a); 12A, 27-9-41 (b); 18-2-65 (e).
- Shri Kamal Ranjan Kar carrying on business or the trade name Messrs. Kamal Ranjan Kar, Dhupguri, district Jalpaiguri (a); JP|2106A, 1.62 (b); (A) Ink, coloured paper, diary, baby 1 mantles, lantern, harricane, presentation goods, local soap, scented oil, lozenge, biri, match, local nt, ghee, butter, jelley, excise book, dalmoot (d); 1.65 (e)
- | (S) Messrs. Banshidhar Kalyani, Rameswar | Lihani, Durgadutta Kalyani, Prabati Devi, Dayal | (hand Kalyani, Iswari Prasad Kalyani, Shyam Sundar | kalyani and Mohanlal Kalyani carrying on business mater the trade name Bojrang Rice Mill (for) Messrs. Banshidhar Kalyani, Rameswar Kalyani, Durgadutta kahani, Hosiery Kalyani and Parbati Devi carrying of business under the trade name Bojrang Rice Mill, PO Mannaguri, district Jalpaiguri (a); JP|212A. 13-12-41 (b); 10-2-65 (e).
- 62 Messrs. Megna Mills Ltd., 16 Strand Road, Calcutta (a); LR/840A, 27-9-41 (b); (D) Munitions after the words "Actual process of manufacture of the goods name below" (c) 29-1-65 (e).
- 63. Sarbasri Prabhudayal Kanoria, Basudeo kanoria, Yatindra Nath Ganeriwal and Banwariwal Ganeriwal carrying on business under the trade name Tetile Inland Agencies, 33 Netaji Subhas Road, Calcutta (a); LR 2627A. 3-12-55 (b); (A) Cotton mill machinery spare parts, ring travellers, pipe fittings (d). 29-1-65 (e).
- 64 The Dunbar Mills Ltd., 21 Strand Road, Calcutta (a); LR|2786A, 22-8-57 (b); (A) The words old and gases after the words "consumable stores, e.g. chemicals, lubricants", the words staple fibre yam and stapples fibre cloth after the words "manufacture of goods named below: Cotton yarn, cotton labrics and cooked food" (c); (A) Machinery, cotton mill stores, china clay, zinc, chloride, gums and kasins, sodium hydro sulphate, soda ash, bleaching materials, bleaching powder, bleaching liquor, common salt, sulphuric acid, hydrochloric acid, starch maize colours sulphur dyes, vat, inderthrena and lepthol colours, vegetable and mutton tallow (d): 29-1-65 (e).
- 65. Messrs. Mohammedbhai Raja and Abbasbhai Alimohamed carrying on business under the trade name Greenway Hardware & Tools Corporation, 22 Canning Street, Calcutta (a); LR|3069A, 30-7-59 (b); (A) Manila rope (d); 29-1-65 (e).
- 66 Messrs Mac-Wood (India) Private Ltd.. 5 Clive Row. Calcutta (a); LR|3501A, 6-11-63, (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption for payment of sale tax is claimed

- are intended for use in the actual process of manufacture of the goods named below: (i) Wooden shanks, (ii) Heel fitters (c) 30-1-65 (e).
- 67. (S) Sarbasri Kalidas Pal, Gouranga Kumar Pal and Asoke Kumar Pal carrying on business under the trade name Kalidas Pal & Co. (for) Sarbasri Kalidas Pal and Gouranga Kumar Pal carrying on business under the trade name Kalidas Pal & Co., 15B Clive Row, Calcutta (a); LR;2159A, 18-2-47 (b); 30-1-65 (c).
- 68. Shri Rajaram Khemka carrying on business under the trade name Mill Stores & Bearing Co., 10 Canning Street, Calcutta (a); LR|3616A, 27-10-64 (b); (A) Tools and garage tools (d); 1-2-65 (c).
- 69. Sarbasri Joydeb Das and Budhadeb Mukherjee carrying on business under the trade name Universal Stationery Concern, 23 Canning Street, Calcutta (a), LR 351B, 25-8-64 (b); (A) Office files, stencil paper, correcting fluid, paper roll, adhesive tape, staple machine, numbering and date stamp, punching machine, signature plate, craser, instrument box, ink stand, tracing paper, ferro paper, envelopes, paper clip, paper fastner, pen nib, waxed paper, shorthand note book, rubber band, invitation cards (d); 1-2-65 (e).
- 70 Messrs. Jaikrishna Saboo, Hariram Saboo, Jagdish Prosad Saboo and Murlidhar Bagri carrying on business under the trade name J. H. Industrial Corporation, 27.2D Strand Road, Calcutta (a); LR 3639A, 29-1-64 (b); (A) Hackshaw machine, welding machine (d); 1-2-65 (c).
- 71. Messrs. Jute & Stores Ltd., (S) 12 India Exchange Place, Calcutta (for) 23|24 Radhabazar Street, Calcutta, (A) 23|24 Radhabazar Street, Calcutta (a), (S) LR|359B (for) RB|24B, 17-9-56 (b); 2-2-65 (c).
- 72. Sarbasri Khantilal Jayantilal Sah, Khantilal Jammnodas Sah and Kishore Chandra Maganlal Vohra carrying on business under the trade name Messrs. Associated Bearing Co., 20 Netaji Subhas Road, Calcutta (a); LR|2851A, 4-3-58 (b); (A) Electric motor, starters, switch oil engine, pump (d); 2-2-65 (e).
- 73. (S) Sarbasri Monoharlal Mehta, Govindlal Mehta, Girdharilal Mehta and Harilal Mehta carrying on business under the trade name Girdharilall & Co. (for) Sarbasri Murarilal Mehta, Monoharlal Mehta, Govindlal Mehta, Giridharilall Mehta and Harilal Mehta carrying on business under the trade name Girdharilall & Co., 4 Clive Row, Calcutta (a); LR 749A, 28-9-41 (b); 3-2-65 (e).
- 74 Shri Parmeswarlal Agarwall (Proprietor) carrying on business under the trade name Messrs. West Bengal Industries Corporation, Kalyani Industrial Estate, Block D, Kalyani, Nadia (a); KR[2058A, 29-8-63 (b); (A) M. s. plates, angles, rods, electrodes, electric motors (d); 11-2-65 (e).
- 75. Shri Harendralal Saha, Matilal Saha, Keshablal Saha, Nanibala Saha, Sadhanarani Saha and Sm. Shefalika Saha carrying on business under the trade name Messrs Eastern Syndicate, 15/2 Nirode Behari Mallick Road, Calcutta (a); MK/2871A, 28-4-58 (b); (A) Tea chest fittings after die steel rounds (d); 13-2-65 (e).

- 76. (S) Shri Shib Mohan Chander (Proprietor) carrying on business under the trade name Messrs. Simco (for) Messrs Simco, 2:2A Kedar Dutta Lane, Calcutta (a); MK[3000A, 22-11-54 (b); 13-2-65 (e).
- 77. (S) Shri Arun Chandra Sen and Shri Bhaskar Sen carrying on business under the trade name Messis. Hooghly Chemical Industries (for) Shri Arun Chandra Sen carrying on business under the trade name Messis. Hooghly Chemical Industries, 2G Hartic Bose Lane, Calcutta (a); MK13477A, 10-9-62 (b): 13-2-65 (c).
- 78. Shri Biswanath Paramanik carrying on business under the trade name Messrs. Dominion Wirenesting Syndicate, 218/H/4 Maniktola Main Road, Calcutta (a), MK/3489A, 26-9-62 (b), (A) Machinery, spare parts and accessories (c); 13-2-65 (c).
- 79. Sarbasri Jagadish Ch. Dey, Banshidhar De Arun Kumar De (Partners) carrying on business under the trade name Messrs. Gopinath Dey & Co. 27K Simla Road, Calcutta-6 (a); MK|54A, 3-11-41 (b); (A) Hard brush (d), 16-2-65 (e).
- 80. Shri Pradip Kumar Sahoo carrying on business under the trade name Messrs Sahoo Trading Co, 243 Acharya Prafulla Ch. Road, Calcutta (a): MK! 3533A, 10-1-63 (b): (A) Rice bran oil, karanja oil, kusum oil, tobacco oil, spindle oil (d): 16-2-65 (e).
- 81. Shri Souren Banerjee carrying on business under the trade name Messrs. Industrial Machines Supply, 16/1 Sastitola Road, Calcutta (a): MK/3769A, 23-7 64 (b); (A) Conductor clamp, lifting and pulling machines, electric meter (d): 17-2-65 (e).
- 82. Messrs. Sushil Kumar, R. S. Patel, Shrimati Ranaa Debi and Shrimati Ganga Debi carrying on business under the trade name Imperial Optical Industries, 50A Satkari Mitra Lane, Calcutta (a); MK13422A, 7-4-62 (b); (A) Consumable stores: Felt bob after the word "chemicals" (c): 18-2-65 (e).
- 83. Sarbasri Sunil Kumar Jana, Anil Kumar Jana and Dilip Kumar Jana carrying on business under the trade name Sachipati Jana & Sons, P.O. Kolaghat, Midnapore (a); MN|111A, 3-10-41 (b); (D) Sal and teak wood and seantlings, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the netual process of manufacture in West Bengal for sale of the goods named below: (i) Sized wood, furniture, scraps (c); 10-2-65 (c).
- 84. Sarbasri Adinath Chatterjee, Alok Nath Chatterjee, Kalyani Debi, Amar Nath Chatterjee and Achinta Chatterjee carrying on business under the trade name Kamala Rice Mill, Tantigoria, Midnapore (a); MN'1384A, 24-9-58 (b); (A) New gunny bags and sutli for use as packing materials (c); 10-2-65 (e).
- 85. Sarbasri Jiban Krishna Dey and Sankar Chandra Dey carrying on business under the trade name Sree Guru Bhandar, Sujaganj, P.O. and district Midnapore (a): MN<sup>1</sup>1715A, 20-3-64 (b); (A) Coir rope, catechue, khayer, nigger seeds oil (d): 11-2 65 (e).
- 86. Messrs Abdul Aziz, Abdur Rub, A. Raja, F. Rahman, A. Wahid, F. Ahmed, M. Sultan and S. N.

- Hazra carrying on business under the trade page Mvi. Abudur Rub Firoze Ahmed & C > 86 Kinder page putty Street, Calcutta (a); MR 97B, 23 9-4 | 30 (ft of the words) for the words raw materials the words of the words for the words for the words for the words of the w
- 87. (S) Shri S. N. Bardhan (Proprietor) curves on business under the trade nation  $\lambda_{0.000} = \lambda_{0.000}$  Nath Bardhan & Bros (for) Masses  $\lambda_{0.000} = \lambda_{0.000}$  and S. K. Bardhan carrying on business and trade name Sauendra Nath Barchan & Bross trade name Sauendra Nath Barchan & Bross & Bros
- 88. Messrs Associated Alloy Die Coop (Private) Ltd., 178 Mahatma Gandia Robert (a): MR'2665A, 7-8-62 (b), (A) Oil (d)  $\{(c,c)\}_{i=1}^{n}$
- 89 Messrs Coles Cranes of India Data (S) of Barrackpore Trunk Road,  $P(t) = \frac{1}{E(t)} \frac{1}{e^{t}} \frac{1}{e^{t}} \frac{1}{e^{t}}$  Parganas (for) 1 Taratolla Road,  $\frac{1}{E(t)} \frac{1}{e^{t}} \frac{1}{e^{t}} \frac{1}{e^{t}} \frac{1}{e^{t}}$  Calcutta-24 (a), (S)  $\frac{PG[3167A]}{E(t)} \frac{1}{e^{t}} \frac{1}{e^{t}} \frac{1}{e^{t}} \frac{1}{e^{t}} \frac{1}{e^{t}} \frac{1}{e^{t}} \frac{1}{e^{t}}$  5-2-65 (e).
- 90. (S) Shri Gobinda Chandra Dey care of a business under the trade name Messis Surjection at Dey & Sons (for) Messis. Supati Chanar Des & Sons Charial Bizar, Budge Budge, 24 Pargar, 1994, 1040A, 6-2-65 (b), 5-2-65 (c)
- 91 (S) Messrs, Sankari Bala Devi, Binara () Saburani Devi and Susama Devi currying and sea under the trade name Sunrise Say Method Mess Bijov Bhusan Nath, Sankari (Bala Devi Special Devi, Siburani Devi and Susama Devi (1997) but oness under the trade name Sourise Say May 9.1 Garulia, 24-Parganas (a), PG 2585A, 23-867-9.8 2-65 (c)
- 92. (S) Shri Nathmall Jhalaria conving on his ness under the trade name Messrs. Since Hanama Rice Mill (for) Messrs. Since Hanaman Rice Mill (for) Messrs. Since Hanaman Rice Mill Hingalgani, Basirhat, 24-Parganas (a) Por 294-24-9-41 (b); 9-2-65 (c).
- 93. Shri Ram Kinker Kundu, Radha Ganad Kundu, Madangopal Kundu and Sudha Kundu akhad carrying on business under the trade name Most R. K. Kundu & Sons, Main Road, bu al. 11 to pur, Purulia (a): PR 15B, 27-7-59 (b) line to the steel products the words "hume pipe, computal lead" (d), 12-2-65 (e).
- 94 Shri Amarendra Nath Khan, Tor l No. Khan, Prafulla Kumar Khan, Nadar Chond Mah, and Panchnan Dutta carrying on business under the trade name Messrs. Bhabataran Khan & Bres Mo Road, Purulia (a): PR-15A, 13-9 57 (b) in Stationery articles, (A) Insert after spoos the way. "Ajwan, isopgul, betelnut, isopgul bhusa arrows campher, kori, zinc, chalk clay, dry fruits, coston gum, shollac, dhuna, gugul, sandal wood chunk catachu, clay, tarpentine oil, linseed oil, linseed dhupbati, poppy seed, postu khola, coral, birai ritha, nigerseed oil (d); 12-2-65 (e)
- 95. Messrs. Doyapore Tea Co Ltd (S)? Rajendra Nath Mukherjee Road. Calcutta (for) Fairlie Place, Calcutta (a); (S) RB 1522A (for) IF 770A (b); 13-2-65 (e).

Messis. Oriental Machinery (1919) Private Messis. Oriental Machinery Supplying 1. (S) 25 Rajendra Nath Mukherjee Road, 27 P-12 Mission Row Extension, Calcutta 8A, 25-9-41 (b); 15-2-65 (e).

srs. Uttam Kumar Bothra and Bimal has carrying on business under the trade ustan Insulating Co., 19 Pollock Street, lal. RB.1479A, 16-7-64 (b); (A) Electric nical accessories and umbrella ribs (d);

lessts. Nobo Kumar Dutt, Mukundalal Dutt n Mohan Dhar carrying on business under name Dutt & Co., 33 Canning Street, a), RB/64A, 15-7-50 (b); (A) Filter, filter 16-2-65 (c).

essis Bhanu Kumar Keshawlal Sampat, Masumally Hirji, Tarit Kumar Sen and Dama carrying on business under the trade mic Agencies, 20 Pollock Street, Calcutta p.1414A, 30-8-63 (b); (A) Tin burners, coir dasswares and gum tape, theros flask and id), 18-2-65 (e).

Shri Gopal Ch. Paul (Proprietor) carrying mess under the trade name Messrs. Gopal 1 Paul. 57 Clive Street, Calcutta (a); RJ | 18-2-55 (b); (A) Blue, topioca, starch, (D) 2b, sugar candy, sagoo seeds, arrouroot (d); (c).

Shri Hazarimal Ranka, Shri Jaichandlal and Shri Fatch Chand Ranka (Partners) carry-winess under the trade name Messrs. Golab lachandlal, 46 Strand Road, Calcutta (a); 1. 27-9-41 (b); (A) Mosquito curtain, (D) onet (d); 17-2-65 (e).

: Shri Tulsi Charan Sett (Proprietor) carrying mess under the trade name Messrs. Sett & Co., at Street, Calcutta (a); RJ|2562A, 29-12-54 Barbed wire, stay wire, electric fans, weights, a fencing wire, hinges, screw, (D) All kinds of mes, tin, copper, brass and other metal goods, wire and pipe fittings (d); 18-2-65 (e).

Messrs. Chikan Chandra Samanta, Jagadismanta and Anil Baran Samanta carrying on sunder the trade name Bhudeb Chandra Jagadiswar Samanta, 45B Adyasradhya laad, Calcutta (a); SH|56B, 27-9-41 (b); (A) but oil, linseed oil and Til oil (d); 5-2-65 (e).

- (S) Shri Satyaranjan Roy Chowdhury carrybusiness under the trade name Gidni Blackroducts (for) Shri Satyaranjan De carrying on under the trade name Gidni Blackstone Pro-4°C Nimtallaghat Street, Calcutta (a); SH 11-10-61 (b); 5-2-65 (e).
- (S) Messrs. Narendra Kr. Das, Bejoy Kr. Itarendra Kr. Das, Tarak Nath Das and Nirmal is carrying on business under the trade name l Co (for) Messrs. Bibhuti Bhushan Das and Harendra Kr. Das, Narendra Kr. Das, Kr Das and Tarak Chandra Das carrying on a under the trade name Das & Co., 60 Sikdar Street, Calcutta (a); SH|345A, 24-9-41 (b);

- 106. Shri Ratneswar Mukherjee carrying on business under the trade name Messrs. J. Das & Co., 7D Gour Sunder Sctt Lane, Calcutta (a); SH|1645A, 30-1-50 (b); (A) Wire cloths, wire mesh, wire gauze, wire netting and wire in the span for goods to be manufactured for sale after the words "Brass moulding" (c); 8-2-65 (e).
- 107. (S) Shri Ram Narayan Tewari carrying on business under the trade name Ram Narayan Tewari (for) Ram Narayan Tewari, 80B Ultadanga Coal Depot, Calcutta (a); SH<sup>1</sup>1598A, 8-12-49 (b); 8-2-65 (c).
- 108. Messrs. Sohan Lal Dugar, Bhanwarlal Dugar, Sumermal Dugar and Nortan Mal Dugar carrying on business under the trade name Rajasthan Engineering Industries, 2:3 Khagendra Chatterjee Road, Calcutta-2 (a); SHI3564A, 19-12-64 (b); (A) Machinery parts after the word "Bushes" (c); (A) Nut (d); 9-2-65 (e).
- 109. Messrs. Manmohan Seth, Manick Chand Seth, Vijoy Kr. Seth and Mrs. Chanchal Seth carrying on business under the trade name Gloster Engineering Works, 1|4A Khagendra Chatterjee Road, Calcutta-2 (a); SH|3398A, 11-9-63 (b); (A) Door-closer, strips after the words "Friction hinges" (c); 10-2-65 (c).
- 110. (S) Sarbasri Uma nath Bajpai, Ramesh Prosad Bajpai and Sunder Lal Bajpai (Partners) carrying on business under the trade name Bajpai & Sons (for) Bajpai & Sons, D95-96 New Market, Calcutta (a); TL|1614A, 1-10-51 (b); 12-2-65 (e).
- 111. Shri Netai Chundra Khamrai (Proprietor) carrying on business under the trade name Automatic Scientific Supply, 149|1 Beliaghata Main Road, Calcutta (a); TL|2484A, 28-10-61 (b); (A) Scientific apparatus and stores (d); 12-2-65 (e).
- 112. Messrs. Thandakal (Private) Ltd., 10 Rowdon Street, Calcutta (a); TL|2174A, 7-2-59 (b); (A) After the words named below the words "Pharmaceutical machinery and equipment, machine tools, pumps" (c), 12-2-65 (e).
- 113. (S) Hiralal Shaw, karta of the Hindu undivided family (Proprietor) carrying on business under the trade name Jawaharlall Rajendra Prosad (for) Motilal Shaw, karta of the Hindu undivided family (Proprietor) carrying on business under the trade name Messrs. Jawaharlall Rajendra Prosad, 9 Munshi Bazar Road, Calcutta (a); TL|2416A, 31-5-61 (b); 15-2-65 (c).
- 114. (S) Shri Sasanka Sekhar Mitra and Ajit Kumar Aich (Partners) carrying on business under the trade name Mitra Industries (for) Shri Sasanka Sekhar Mitra and Shri Mriganka Sekhar Mitra and Shri Mriganka Sekhar Mitra (Partners) carrying on business under the trade name Mitra Industries, 42F Hara Mohan Ghose Lane Calcutta (a); TL|2133A, 25-6-58 (b): 15-2-65 (e).
- 115. (S) Shri Sailendra Nath Daw (Proprietor) carrying on business under the trade name S. C. Daw (for) Messrs. S. C. Daw, 24 Flower Range, New Market, Calcutta (a); TLi2167A, 10-1-59 (b); 15-2-65 (c).
- 116. Sarbasri Sailendranath Dhar, Samarendranath Dhar and Gour Chandra Dhar (Partners) carrying on business under the trade name Messrs. India

Traders, 30 Park Lane, Calcutta (a); TL|2836A, 17-8-64 (b); (A) After the words named below the words "Timber planks" (c); (A) "Timber log" (d); 16-2-65 (e).

- 117. Shri M. Joseph (Proprietor) carrying on business under the trade name Calcutta Rubber Trading Co., 16 Bedford Lane, Calcutta (a); TL| 2071A, 4-7-57 (b); (A) Rubberised hose pipe, v. belt, rubber insertion sheets, rubber washers, gum boots, canvas hose pipe (d); 17-2-65 (e).
- 118. Shrimati Bhadra Mitra (Proprietoress) carryon business under the trade name Messrs. Hindusthan Trading Corporation, 17A Suren Sarker Road, Calcutta (A) place of business 34 Motilal Bysack Garden Lane, Calcutta (a); (S) TL|215B (for) TL|2472A (b); (A) After the words for resale the words "Groundnut oil, kusum oil, mahua oil" (d); 18-2-65 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 56 C. T.—25th February 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

- Notes.—(a) Scrial number, name, address, chief place of business number of branches.
  - (b) Number and date of the registration certificates.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.
  - (e) Date of cancellation.
- 1. Naresh Chandra Chatterjee and Sachindra Nath Chatterjee carrying on business under the trade name Messrs. Soorky Supply Agency, 25 Harish Chatterjee Street, Calcutta (a); AL/768A, 17-8-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Soorky (c); Sand and lime (d); 15-2-65 (e).
- 2. T. N. Mukherjee, Biswanath Mukherjee, Dhirendra Kisan Roy, Sibabilash Roy and Amarendra Kisan Mazumdar carrying on business under the trade name Messrs. Bhowanipur Stores. 96 Ashutosh Mukherjee Road, Calcutta (a); AL/261A, 20-9-41 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., cloth, buttons. Provided that all goods for which exemption

- from payment of sales tax is claimed are for use in the actual process of manufacting goods named below: (i) Gents and garments (c): Cotton, silk, woollen piece hosiery cotton and woollen (d): 18-2-65 (e)
- 3. Shri Ramarick Lal Budhadev carni business under the trade name Budhadev 1 Store. Dubrajpur, Birbhum (a); AS 2269A. (b); Biri leaves, thread (d): 10-2-65 (c).
- 4. Shri Pratap Kumar Bhattacharjee as Bejoy Kumar Bhattacharjee carrying on under the trade name P. K. Bhattacharjee B Canning Street, Calcutta (a); AT/3589A, 228 Toilet goods, insecticide torch and battery, bulbs, switch, plug, wire, butter, barley, ghee, coffee, blue, tinopal, ink, blade, boot polish, (d); 16-2-65 (e).
- 5. Messrs. Sitaram Saraogi, Ramlal (Shyam Sundar Goenka, Ramprosad Goenka Narayani Bai carrying on business under the name Shree Bartan Bhander, Lalbazar, Banka BK/3A, 28-9-41 (b); (1) Raw materials, (2) machinery, spare parts, accessories, (3) Constores. Provided that all goods for which exa from payment of manufacture of the goods as below: (1) Utensils (c); Bel metal, zinc, tin, silver, copper, briass, cement, mustard seeds, syptement, as we closet, flat back urinal, pardhapan, s we foot-rest, syphon, t or y junction, jully trap, at pipes and sheets, poppy seeds, beams, rods, nails, g. t. products, paints, empty bags, pulses, tard oil, vanaspati and cocoanut (d): 11-2-65
- 6. Messrs. Nityananda Ghosh, Katwa, Bu (a); BN/880A, 25-4-51 (b); (1) Raw materal Plant, machienry, spare parts and accessoral Consumable stores. Provided that all good which exemption from payment of sales I claimed are intended for use in the actual promanufacture of the goods named below (1) meats for sale (c); 17-2-65 (e).
- 7. Shri Probhudayal Mundra carrying on ness under the trade name Messrs. P D I Trading Co., 3/1 Mangoe Lane. Calcutt EL/3431A, 28-2-61 (b); Electric goods (d). I (e).
- 8. Shri Aparanath Gangoly carrying on buunder the trade name A. N. Gangoly & C. Ratan Sarkar Garden Street, Calcutta (a): JK. 8-2-56 (b): Nitric acid, sulphuric acid, hydrod acid, acetic acid, phosphoric acid, tartanc acid, acid, stearic acid, acetones, amyl alcohol, alum salts, ammoniums, anilines, ashestos, balsams, b salts, benzenes, bromines, bromforms, cadm calciums, ceriums, chloioforms, cadm calciums, ceriums, chloioforms, cheat copper salts, chlorines, ethers, ethylenes, ferrous ferric salts, formaldehydes, florines, iodines, lead litmus papers, manganese, mannesiums, me napthols, nickels, nitrogen zarine, silver salts, sodium, stannic salts, xylenes, zincs, zirconiums, lab ments: Iron stands, wooden stands, gas finer fittings, burners (gas and electric), filter glass wares, enamel wares (d); 15-2-65 (e).
- 9. Shri Durga Prosad Gupta (Proprietor) con business under the trade name Ram Ct Ajodhya Prosad, 23 Burtolla Street, Calcuta

148A. 25.9-41 (b); (1) Raw materials, (2) Plant, spare parts and accessories, (3) Consule stores. Provided that all goods for which appears from payment of sales tax is claimed are seld for use in the actual process of manufacture the goods named below: (i) Sweetmeat, puri, rabin (c); 17-2-65 (e).

Messrs. Harendra Chandra Das, Barabazar, Madia (a): KR/1722A, 8-11-56 (b): (1) anderials. (2) Plant, machinery, spare parts and pesones. (3) Consumable stores, viz., sized wood, mak kabja, screws, nails and mulibash. Provided is all goods for which exemption from payment of its lax is claimed are intended for use in the actual ness of manufacture of the goods named below: Furniture, doors, windows and fencing (c): Tarall dama, old c. i. sheet, plain tin sheet, moska, od, c. i. sheet, iron rod, cocoanut rope (d): 9-2-65

ll Shri Bhagawati Prasad Shaw and Shri Shyam myan Shaw carrying on business under the trade me Messrs. Bhagwati Prasad Shyam Narayan m. 1/3 Haritaki Bagan Lane. Calcutta (a); 1/3568A, 22-5-63 (b); Iron scrap (d); 13-2-65 (e).

hr the trade name Khabar Mahal Kanchrapara an Road, Kanchrapara, 24-Parganas (a); 1797A, 22-1-63 (b); (1) Raw materials, (2) Plant, chnery, spare parts and accessories. Provided hat all goods for which exemption from payment of less tax is claimed are intended for use in the actual access of manufacture of the goods named below: (i) Sweets and nontas (c); 8-2-65 (e).

1i. Messrs. Jyotirmoy Modak and Soumen Modak carrying on business under the trade name is K Modak and J. M. Modak, Station Road. Sode-put, 24-Parganas (a); PG/2354A, 27-6-60 (b); Cement (d), 10-2-65 (e).

14 Messrs. Machine Supply Stores (Private) Ltd., P.14 Bentinck Street, Calcutta (a); RB/378A. 14-9-49 (b); Electrical goods, abrasive materials, non-ferrous materials and machine tools (d); 17-2-65 (e).

ls Shri Kamal Kr. Daw, Shri Tarak Kr. Daw. Shri Ant Kr. Daw. Shri Provat Kr. Daw. Shri Sisir kr Daw and Shri Amal Kr. Daw (Partners) carrying m business under the trade name Messrs. Judhister law. 42:43 Monohardas Street, Calcutta (a); 1916A. 27-9-41 (b); (1) Raw materials, (2) Plant, achinery. spare parts and accessories, (3) Conmable stores, viz., paper, kherua. Provided that all pods for which exemption from payment of sales at is claimed are intended for use in the actual mocss of manufacture of the goods named below: (i) Bahis (account books), (ii) Exercise books (c); Khala, books, account books (d); 16-2-65 (e).

16. Messrs. M. S. Shami & Co., 64/1 Wellesly Street. Calcutta (a); TL/480A, 27-9-41 (b); Marble mics and (1) Any other raw materials. (2) Plant. Machinery, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures. Equired for construction, fitting out or repair of any milding. Certified by the purchasing dealer to be equired for use in any process in the manufacture of monuments, marble memorial tablets and crosses, italian marble figures (c); Italian

marble monuments, marble memorial tablets, wooden crosses, italian marble figures (d); 18-2-65 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A-Other raw materials.

B--Plant, machinery, spare parts, accessories and consumable stores

S. K. BOSE, Commissioner.

No 57 C. T. 25th February 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956 are published for general information:—

Notes. -- (a) Serial number, name, address, chief place of business and number of branches

- (b) Number and date of the registration certificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of electricity or any other form of power
- (g) Goods for use in the packing of goods for sale/resale
- 1 Jonab Hoseni Nazarali Chanawala (Proprietor) carrying on business under the trade name Tahera Engineering Co., 3 Portuguese Church Street. Calcutta (a), 1423A(AT) (Central), 12-2-65 (b).
- 2 Shii Satish Kumar Nandy, Sm. Sushila Bala Dasi and Sm. Namita Nandy (Partners) carrying on bus.ness under the trade name International Sales Agency, 71 Canning Street, Room No. 116 to 118. Calcutta (a); 1424A(AT) (Central), 15-2-65 (b); Tooth brush baby soap, lotton, shampoo, baby powder, medicines, snow, cream, prickly heat powder and tooth paste (c).
- 3. Shii Liladhar Agarwal (Proprietor) carrying on business under the trade name Sree Sati Plastic Works, 2 Gobinda Chandra Dhar Lane, Calcutta (2); 1425A(A I) (Central), 16-2-65 (b).
- 4 Shri Atul Chandra Goswami (Proprietor) carrying on business under the trade name India Textile Stores. P-4 New Howrah Bridge Approach Road. Calcutta (a); 1426A(AT) (Central), 16-2-65 (b); Cotton healds, steel reeds and shuttles (c).
- 5. Shrı Sagarmall Agarwalla (Proprietor) carrying on business under the trade name Goyalka Brothers. P-4 New Howrah Bridge Approach Road. Calcutta 1427A(AT) (Central), 17-2-65 (b); Cotton canvas (c).
- 6. Shri Keshrichand Sipani (Proprietor) carrying on business under the trade name Jethmal Abirchand, 71 Canning Street, Room No. D-16, Calcutta

- (a); 1428A(AT) (Central), 18-2-65 (b); Toys and sports goods (c).
- 7. Mesars. Gouri Shankar Chokhani. Motilall Chokhani and Narayan Prosad Chokhani carrying on business under the trade name Messrs. Ganga Ice Factory, 135 Mahatma Gandhi Road. Calcutta (a); 1581A(CL) (Central), 10-2-65 (b); (1) Raw materials. (2) Plant, meahinery. Provided that all goods for which is exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Ice (d).
- 8. Messrs. Man Mal Rampuria and Navratan Mal Jain carrying on business under the trade name Calcutta Auto Park, 3 Mangoe Lane, Calcutta (a); 907A(EL) (Central), 18-2-65 (b).
- 9. Shri Basudev Roy carrying on business under the trade name Messrs. Roy Trading Corporation, 91 Kalı Prosad Banerjee Lane. Howrah (a); 1015A(HW) (Central), 13-2-65 (b).
- 10. Messrs. Palit Nanji Mulji and Palit Shyamii Mulji carrying on business under the trade name Patel Timber Company, 7/8 Foreshore Road, Shalimar, Howrah (a); 1016A(HW) (Central), 13-2-65 (b); Raw materia's other than declared goods for the manufacture of planks (d).
- 11. Shri Arabında Dey carrying on business under the trade name Messrs. Arabinda Engineering Works. Baltikuri, Howrah (a); 1017A(HW) (Central), 15-2-65 (b).
- 12. Messrs. Brijmohan Laddha, Shrec Ratan Bagri and Murlidhar Agarwala carrying on business under the trade name Maheswari Engineering Co., 22 Burtolla Street, Calcutta-7 (a): 1141A(JK) (Central), 9-2-65 (b); A. c. c. sheets and accessories (c).
- 13. Messrs. Ajay Kumar Rungta, Krishna Kumar Rungta, Rajendra Prosad Rungta and Basant Kumar Rungta (Partners) and Ghanshyamdas Rungta, Nandlall Rungta and Provat Kumar Rungta, minors who have been admitted to the benefits of partnership deed, 1-8-63 carrying on business under the trade name Ashoka Chemical Products, P-16 Kalakar Street, Calcutta (a): 1142A(JK) (Central), 17-2-65 (b).
- 14. Shri Sadhan Prosad Dutta (Proprietor) carrying on business under the trade name Messrs. India Fannery. Monmohan Ghosh Street, Krishnagar Nadia (a); 168A(KR) (Central), 8-2-65 (b); Shoe (c).
- 15. Shri Madanlal Jalan carrying on business ander the trade name Minerals and Graphite Products, 19 Strand Road. Calcutta (a); 1623A(LR) Central), 30-1-65 (b); For use in manufacture of goods: (1) Graphite minerals for the purpose of nanufacture of the following classes of goods: Graphite powder, fireclay, soap stone, coal powder, benonite powder (d).
- 16. Sarbasri Hussini Ismail Bata, Foroz Ismail Bata and Sm. Fatemabai Zakiuddin Sodawalla carrying on business under the trade name General Hardware Mart, 21B Canning Street, Calcutta (a): 1624A(LR) (Central), 30-1-65 (b); Union (c).
- 17. Shrimati Jhankar Devi Baid. Sm. Choti Devi Baid and Shri Punam Chand Baid carrying on business under the trade name Credit Corporation. 7

- Swallow Lane, Calcutta (a); 1625A(LR) (Contra)
- 18. Shri Ajay Kumar Nandi carrying on bunnal under the trade name Messrs. National Wood h ducts, 19/9 Harish Neogi Road, Cakutta (1266A(MK) (Central), 13-2-65 (b).
- 19. Shri Bimal Chandra Paul carrying on bu ness under the trade name Bimal Chandra Paul. P (Tamluk, Dist. Midnapore (a); 502A(MN) (Central 9-2-65 (b); Cement (c).
- 20. Shri Bhaku Charan Jana carrying on busne under the trade name Messrs. Gour Nital & Bhal Lall Chote Lall, P. O. Jahalda, Dist. Midnapore (a 503A(MN) (Central), 10-2-65 (b).
- 21. Shri Jayvant Lal C. Doshi carrying on but ness under the trade name Jayvant Lal C. Doshi 12 Chandni Chawk, P. O. Kharagpur, Midnapore 12 504/(MN) (Central), 10-2-65 (b); (i) Nigerseeds, (ii) Cumin seeds, (iii) Mustard seeds, (iv) Ghec. (v) Groundnut oil, (vi) Coconut oil (c).
- 22. Shri Kanai Lal Das carrying on busing under the trade name Kanai Lal Panwala. P Q Jahalda, Dist. Midnapore (a); 505A(MN) (Central) 11-2-65 (b).
- 23. Shri Radhagobinda Sarkar carrying on bus ness under the trade name Messrs. Hardware a Scientific Syndicate, 70 Netaji Subhas Road, Cakutu (a): 1047A(MR) (Central), 16-2-65 (b).
- 24. Shri Jhitulall Dugar carrying on business under the trade name Messrs. Mahabir Metal Store, 157 Netaji Subhas Road, Calcutta (b): 10484(MR) (Central), 18-2-65 (b); Non-ferrous metal scrap and brass circle (c).
- 25. Shri Shyam Sunder Seal carrying on business under the trade name Sealing Wares Industries Raghunathpur, P. O. Jangra, 24-Parganas (al; 878A(PG) (Central), 11-2-65 (b).
- 26. Messrs. Kanak Chandra Ghosh and Sund Kumar Ghosh carrying on business under the track name K. C. Ghosh & Son, 1 Radha Krishna Set Street, Calcutta-6 (a); 1195A(SH) (Central), 10-2-65 (b); Timber, logs (c).

#### S. K. BOSE, Commissioner

No. 58 C. T.—25th February 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal Rules, 1958 the following registered dealers whose Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general informations:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for resale.

- Goods for use in manufacture or proessing of goods for sale.
- (e) Goods for use in mining.
- Goods for use in the generation or dismbution of electricity or any other form of power.
- Goods for use in the packing of goods for sale/resale.
- (h) Date of amendment.
- Messrs. Rashbehari Banerjee and Narayan Messs. Kashoehari Daherjee and Narayan Banerjee carrying on business under the see Durga Timber Works (for) Shri Chatterjee and Narayan Chandra Banerjee on business under the trade name Sree mber Works, Station Road, Durgapur, Dist. (a); 553A(AS) (Central), 2-8-60 (b); 9-2-65
- Shrimati Charanjit Kaur (Proprietress) on business under the trade name Messrs. inal Stone & Lime Factory (for) Messrs. (a), 304A(AS) (Central), 26-9-57 (b); 9-2-65
- ssr. Vithaldas Sewlal Gandhi, Dhirajlal Gandhi and Mohanlal Vithaldas Gandhi on business under the trade name H. Vithaldh. I Mullick Street. Calcutta (a); 329A(AT) 28-6-57 (b); (A) Guggul, napthalene ball
- Shri Maganlal Lallubhai carrying on busithe trade name Maganial & Co. (for) Maganlal Lallubhai. Bhaichand Hemchand. n Maganlal. Chhotalal Nathubhai Mehta, tan Bhaichand and Ramesh Chandra Shah carrying on business under the trade aganlal & Co.. 2 Portuguese Church Street. (a), 3A(AT) (Central), 8-6-57 (b); 16-2-65
- Shri Jatindra Nath Koley (Proprietor) on business under the trade name Messrs. Nath Koly & Sons (for) Messrs. Jatindra ky & Sons, Memari, Burdwan (a); 41A(BN) . 21-8-59 (b); (D) Hardware goods, alumiods. paints. ropes, yarn. axlewood, mats. (A) d tiles (c); 12-2-65 (h).
- Messrs Probodh Kumar Singha Roy, Lalji bue and Manji Jetha Patel (Partners) carry-Ausmess under the trade name Bengal Timber i (for) Shri Manji Jetha Patel (Proprietor) on business under the trade name Messrs. mi Saw Mill. Good Shed Road, Burdwan (BN) (Central), 3-7-57 (b); 12-2-65 (h).
- Shri Pradip Kumar Chakraborty. Sm. Debi. Shri Chandan Kumar Chakraborty suardian mother Sm. Kamala Debi carrying thess under the trade name Messrs. S. K. orly & Sons (for) Sudhir Kumar Chakraborty. Lumar Chakraborty and Sm. Kamala Debi on business under the trade name Messrs. akraborty & Sons, Rupnarayan Road, Cooch dditional place of business at (1) Bhowaniar. (2) Biswasingha Road, (3) Patlakhawa. Parayan Road (a); 30B(CB) (Central). (b): 13-2-65 (h).

- 8. Shri Ajit Kumar Ghosh (Proprietor) carrying on business under the trade name Universal Trading Syndicate. (S) P-40 India Exchange Place (for) 15A Clive Row, Calcutta (a); (S) 1579A(CL) (Central) (for) 755A(LR) (Central) (b); 5-2-65 (h).
- 9. Messrs. Maheswari & Company (Private) Ltd., (S) 9 Parshee Church Street, Calcutta (for) 36/1 Jatindas Road, Calcutta (a). (S) 1580A(CL) (Central) (for) 592A(BH) (Central) (b), 8-2-65 (h).
- Shri Mukunddas Mundhra, Tulsidas (S) Mundhra and Gopaldas Mohta carrying on business under the trade name Messrs. Ballav Trading Co. (for) Messrs. Sri Monahardas Mundra carrying on business under the trade name Messrs. Ballav Trading Co., 12B Lower Chitpur Road, Calcutta (a); 1264A(CL) (Central), 25-9-62 (b); 9-2-65 (h).
- 11. Sk. Aminullah and Wahidullah Khan carrying on business under the trade name Eastern Leather Agency, 65/1 Colootola Street, Calcutta (a): 1083A(CL) (Central), 10-1-61 (b); (A) Rubber sheets (c); 11-2-65 (h).
- 12. (S) Shri Mahabir Prosad Agarwala carrying on business under the trade name Shree Mahabir Iron Works (for) Shri Mahabir Prosad Agarwala and Shri Jagadish Prosad Tawah carrying on business under the trade name Shree Mahabir Iron Works, 92/93 K. D. Jalan Road, P. O. Ghusury, Howrah, (A) Calcutta (1) (a); (S) 97B(HW) (Central) (for) 380A(HW) (Central) (b); 12-2-65 (h).
- 13. (S) Messrs. Biswanath Samalia and Radha Kissen Gupta carrying on business under the trade name Steel Fabricators (India) (for) Shri Biswanath Samalia carrying on business under the trade name Messrs. Steel Fabricators (India), 193 G. T. Road. Salkia, Howrah (a); 886A(HW) (Central), 20-4-64 (b); 16-2-65 (h).
- 14. Shri Baijnath Harlalka (Proprietor) carrying on business under the trade name Ashoka Engineering Corp. ration, (S) 4 Gourdas Bysack Lane, Calcutta (for) 5 Gourdas Bysack Lane, Calcutta (a); 893A(JK) (Central), 26-11-60 (b); 5-2-65 (h).
- Binani (Proprietor) carrying 15. Shri Ramanlal on business under the trade name Binani & Co., 10 Debendra Dutt Lane. Calcutta (a); 88A(JK) (Central), 1-7-57 (b); (A) Alloy steel, stainless steel rods, stainless steel sheets and high speed steel (c); 5-2-65 (h).
- 16. (S) Shri Damodardas Bahety carrying business under the trade name Messrs. Asia Trading Company (for) Messrs. Damodardas Bahety, Sankardas Mimani and Badridas Mimani carrying on business under the trade name Asia Trading Company, 9/1 Ram Kumar Rakshit Lane, Calcutta (a); 370A(JK) (Central), 11-7-57 (b); 11-2-65 (h).
- 17. (S) Messrs. Kantilal Raghunath Doshi and Phush Kumar Raghunath Doshi (Partners) carrying on business under the trade name Messrs. Modern Jewellers (for) Shri Raghunath M. Doshi (Proprietor) carrying on business under the trade name Messrs. Modern Jewellers. 143 Cotton Street, Calcutta (a): 528A(JK) (Central), 31-7-57 (b): 12-2-65 (h).
- Hariram Agarwalla, Omprokash 18. Messrs. Agarwala, Jaikishan Agarwala and Parasram Agarwala (Partners) carrying on business under the trade

- stame Hetram Hardwarfmal, 131 Cotton Street, Calcutta (a); 1035A(JK) (Coatral), 3-7-63 (b); (A) Gunny bags, oil cake (c); 13-2-65 (h).
- 19. Messrs. Mohri Devi Chowdhury. Niranjan Kumar Chowdhury. Harkarandas Chowdhury and Dwarka Prosad Chowdhury carrying on business under the trade name Orient Laminating Company. 9 Ram Kumar Rakshit Lane, Calcutta (a); 1095A(JK) (Central), 13-6-63 (b); (A) Sanitary fittings (c); 13-2-65 (h).
- 20. Shri Bhupendra Chandra Paul carrying on business under the trade name Bhupendra Chandra Paul, (S) 69/6 Ratan Sarkar Garden Street, Calcutta-7 (Head office) (for) (1) C/o. Harikishore Sur. 5/C Distillary 3rd Lane, P. O. Rishra, Mahesh, Dist. Hooghly (Head office), (2) 69/6 Ratan Sarkar Garden Street, Calcutta (Additional place), Siliguri Town, Darjeeling (Branch office) (a); (S) 112BJK) (Central) (for) 1B(SP) (Central) (b); 17-2-65 (h).
- 21. (S) Shri Sukumar Paul (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Ajit Kumar Sukumar Paul & Co. (for) Shri Sukumar Paul (Karta, Hindu undivided family) carrying on business under the trade name Messrs. A. K. S. Paul & Co., 70 Nalini Sett Road, Calcutta (a): 482A(JK) (Central), 29-7-57 (b); (A) G. c. sheets, g. p. sheet, b. p. sheet, hoop iron and strips (c); 18-2-65 (h).
- 22. (S) Messrs. Sanibhu Nath Nandy. Bhadreswar Nandy. Motilal Nandy and Sanipad Kumar Nandy carrying on business under the trade name Jotindra Nath Nandy & Brothers (for) Messrs. Jugal Kishore Nandy and Provat Ranjan Khan (Partners) carrying on business under the trade name Jotindra Nath Nandy & Brothers, 7/1 Maharshi Debendra Road, Calcutta (a); 649A(JK) (Central), 18-11-57 (b); 18-2-65 (h).
- 23. Sarbasri Prabhudoyal Kanoria, Basudeo Ranoria, Yatindra Nath Ganeriwal and Banwarilal Ganeriwal carrying on business under the trade name Messrs. Textile Inland Agencies, 33 Netaji Subhas Road, Calcutta (a); 295A(LR) (Central), 4-7-57 (b); (A) Hand indicators (c); 29-1-65 (h).
- 24. Messrs. Dunbar Mills Ltd., 21 Strand Road, Calcutta (a); 123A(LR) (Central), 1-7-57 (b); (A) Machinery, cotton mill stores, china clay, zinc chloride, gums and resins, sodium hydro sulphate, sodia ash, bleaching materials, bleaching powder. bleaching liquor, common salt, sulphuric acid, hydro-officia acid, starch maize, colours, sulphuric acid, hydro-officia acid, starch maize, colours, sulphuric acid, hydro-officia acid, starch maize, colours, vegetables and mutton tailow (c); (A) The above words "Oils, gases" after the words consumable stores, viz., Coal, lubricating oil. The word "staple fibre yarn and staple fibre cloth" after the words manufacture of the goods named below: Cotton fábrics, cloth (d); 29-1-65 (h).
- 25. Messrs. Mohammadbhai Raja, Abbashhai Alimohammed carrying on business under the trade name Greenways Hardware & Tools Corporation, 22 Canning Street, Calcutta (a); 1071A(LR) (Central), 10-7-59 (b); (A) Cotton black tape (c); 29-1-65 (h).
- 26. Khandelwal Brothers, 33 Netaji Subhas Road, Calcutta (a): 3A(LR) (Central), 13:4-57 (b); (A) Fire bricks (c): 30-1-65 (h).

- 27. Bird & Co. (Private) Ltd., Ag Place, C (e): 1-2-65 (b).
- 28. Messrs. Sree Kisan Mundra an Mundra carrying on business under the Messrs. Sree Risam Punnalali, 16 India Place, Calcutta (a); 1505A(LR) (Centrolle); (A) Porcelain bekehte switch, but plugs, sockets, roof rose and bakehte par base, bakehte plugs, fuse (c); 1-2-65 (h)
- 29. Shri Rajaram Khemka carrying under the trade name Mill Stores & Bea Canning Street. Calcutta (a): 1596A[Li 1-8-57 (b); (A) Tools and garage took (h).
- 30. Jute & Stores Ltd., (S) 12 Ind. Place, Calcutta (for) 23/24 Radhaba Calcutta, (A) 23/24 Radhabazar Street, (S) 166B(LR) (Central) (for) 20B(RB 26-6-57 (b); 2-2-65 (h).
- 31. Shri Ganga Prosad Chilangia c business under the trade name Machine Equipment, 53 Netaji Subhas Road. C 1450A(LR) (Cenfral), 11-6-63 (b); (A) E (c); 3-2-65 (h).
- 32. (S) Sarbasri Monoharial Mehta. Mehta. Gridharlal Mehta and Harilal Mehta on business under the trade name Gridha & Co. (for) Sarbasri Murarilal Mehta, in Mehta. Govindlal Mehta, Girdharilal Mehta, Girdharilal Mehta carrying on business under name Girdharilall & Co., 4 Clive Re., Ci 1134A(LR) (Central), 4-2-60 (b); 3-2-65 (li)
- 39. Shri Chandra Bali Gupta (Propne ing on business under the trade name Mes Traders, 85 Madan Mohan Burman Stree (a); 920A(MK) (Central), 6-11-61 (b), 1 machine after the words "Steel ball" (c), 1
- 34. Shri Satyanarayan Poddar, Shn Poddar, Shri Shyasnsundar Poddar, Shn Poddar, Shn Poddar, Shn Matrumal Goenka, Shn Goenka and Shri Shyasnsundar Goenka Cabusiness under the trade name Messis H Card Board Products Co., 15 Canal Earl Calcutta (a): 1155A(MK) (Central), 5-2-64 Ghee after straw and paper board for mi of cardboard tubes (d): 13-2-65 (h).
- 35. Shri Bhagwati Prosad Deora carr business under the trade name Messrs. B & Co., 5 Madan Chatterjee Lane, Cakt Calcutta (1) (a); (S) 114B(MK) (Central) (b); 15-2-65 (h).
- 36. Shri Souren Banerjee carrying on under the trade name Messrs. Industrial Supply .16/1 Sastitola Road, Calcutta (a): 12 (Central), 23-7-64 (b); (A) Electric transformation 15-2-65 (h).
- 37. (S) Shri Gouri Sankar Agarwala & Basdeo Agarwala (Partners) carrying on trader the trade name Messrs. National Ster ration (for) Shri Basdeo Agarwala (Proprieto range on business under the trade name

onal Steel Cosporation. 78A Amherst Street, sts (a): 911A(MK) (Central). 28-9-61 (b): (A) scrap, ball bearing coller scrap, switch box 3, znc scrap and copper scrap (c): 16-2-65 (h).

Messrs. Sushil Kumar, R. S. Patel, Shrimati

Debi and Shrimati Ganga Debi carrying on

some sunder the trade name Imperial Optical
suries, 50/A Satkari Mitra Lane, Calcutta (a);
(MK) (Central), 7-4-62 (b); (A) Pelt bob after
bar for manufacture of optical frames (d);

65 (h).

- (S) Shri S. N. Bardhan (Proprietor) carrying usiness under the trade name Messrs. Sailendramh Bardhan & Bros. (for) Messrs. S. K. Bardhan of S. N. Bardhan (Partners) carrying on business noter the trade name Sailendra Nath Bardhan & Iss. 113 Monohardas Chawk, Calcutta (a); 664(MR) (Central), 15-7-57 (b); 16-2-65 (h).
- 40. Messrs. Coles Cranes of India Ltd., (S) 517 hrackpore Trunk Road, P. O. Kamarhatty, 24-larganas (for) 1 Taratolla Road, Garden Reach, lebuts-24 (a); (S) 877A(PG) (Central) (for) IBIAL) (Central) (b); 5-2-65 (h).
- 4) Shri Ram Kinker Kundu, Shri Radha kebada Kundu, Shri Madan Gopal Kundu and Shri adhir Kumar Kundu carrying on business under the ade name Messrs. R. K. Kundu & Sons, Main and Purulia, Balarampur, P. O. Rangadih, Dist. urulia (a): 132B(PR) (Central), 11-7-57 (b): Insert her paper the words "Hume pipe, commercial lead" 1: 12-2-65 (h).
- 42 Shri Amarendra Nath Khan, Shri Tarak Nath han, Shri Prafulla Kumar Khan, Shri Nadiar hand Mallik and Shri Panchinan Dutta carrying on issuess under the trade name Messrs. Bhabataran Khan & Bros., N. C. Das Gupta Road, Purulia, P. O. Purulia, Dist. Purulia (a); 77A(PR) (Central), 10-7-57 (b). (D) Stationery articles, Insert after cigerates the words "Ajwan, isobgul, betelnut, isobgul bhusi, amowroot, camphor, kori, zinc, chalk clay, dry fruits, castor oil, catachu, gum, shellac, chuna, gugul, sandal wood, chumki, tarpentine oil, linseed oil, linseed, dhupbati, poppy seed, postu khola, coral, biraja, sha, nigerseed oil" (c); 12-2-65 (h).
- 43 Messrs. Doyapore Tea Co. Ltd., (S) 27 Rajendra Nath Mukherjee Road, Calcutta (for) 2 Fairlie Place. Calcutta (a); (S) 1190A(RB) (Central) (for) 514A(LR) (Central) (b); 13-2-65 (h).
- 44 (S) Messrs. Oriental Machinery (1919) Private Itd (for) Messrs. Oriental Machinery Supplying Agency Ltd., (S) 25 Rajendra Nath Mukherjee Road. Calcutta (for) P-12 Mission Row Extension, Calcutta (t): 24A(RB) (Central), 1-7-57 (b): 15-2-65 (h).
- 45 Shri Gouri Shankar Chakravorti (Proprictor) carrying on business under the trade name Trade Corporation of India, 4 Mission Row, Calcutta (a): 984(RB) (Central), 15-3-61 (b); (A) Electrodes, welding wires, flux, welding machines and accessories (c). (1) Raw materials, e.g., (A) Asbestos cloth, cotton webbing intended for use in the manufacture of industrial hand gloves, industrial goggles, safety fascs and lenses (d); 16-2-65 (h).
- 40. (S) Shri Ram Narayan Tewari carrying on water the trade name Ram Narayan Tewari (or) Ram Narayan Tewari, 80B Ultadanga Railway

- Siding, Calcutta (a); 304A(SH) (Central), 19-8-57 (b); 8-2-65 (h).
- 47. (S) Shri Sasanka Sekhar Mitra and Shri Ajit Kumar Aich (Partners) carrying on business under the trade name Mitra Industries (for) Shri Sasanka Sekhar Mitra and Shri Mriganka Sekhar Mitra (Partners) carrying on business under the trade name Mri Industries, 42F Haramohan Ghose Lane, Calcutta (a), 469A(TL) (Central), 25-6-58 (b); 15-2-65 (h).
- 48. Shri M Joseph (Proprietor) carrying on business under the trade name Calcutta Rubber Trading Co., 16 Bedford I anc. Calcutta (a): 199A(TL) (Central), 6-7-57 (b); (A) Rubberised hose pipe, rubber washer, rubber insertion sheet, canvas hose pipe, v. beit (c); 17-2-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended: -

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

#### S. K. BOSE, Commissioner.

No. 59 C. T.—25th February 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

- Notes.—(a) Scrial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale,
  - (c) Goods for use in mining.
  - (i) Goods for use in the generation or distribution of electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resale.
  - (h) Date of cancellation.
- 1. Shri Haradhan Ghosh carrying on business under the trade name Haradhan Ghosh, P. O. Sainthia, Birbhum (a). 510A (AS) Central 22-1-60 (b); Soft coke (c), 10-2-65 (h).
- 2. Mossrs. P. K. Bhattacharjee Bros. 71 Canning Street, Calcutta (a); 1024A (AT) (Central), 31-8-59 (b); Toilet goods, insecticide, torch and battery, electric bulbs, switch, plug, wire, butter (d); 16-2-65 (h).
- 3. Shri Probhudayal Mundra carrying on business under the trade name Messrs. P. D. Electric Trading Co., 3/1 Mangoe Lane, Calcutta (a); 615A (EL) (Central) 21-9-59 (b); Electric goods (c); 12-2-65 (h).

4. Mesers. Machine Supply Stores (Private) Ltd., P-14 Bentick Street, Calcutta (a); 442A (RB) (Central), 20-7-57 (b); Electrical goods, abrasive materials, machine tools (c); 17-2-65 (h).

5. Shri Kamal Kr. Daw, Shri Tarak Kr. Daw, Shri Ajit Kr. Daw, Shri Provat Kr. Daw, Shri Sisir Kr. Daw and Shri Amal Kr. Daw (Partners) carrying on business under the trade name Messrs. Judhistir Daw, 42/43 Monohardas Street, Calcutta (a); 442A (RJ) (Central), 16-7-57 (b); Account books and khata books (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. paper and kherna. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Account books and exercise, books (d); 16-2-65 (h).

S. K. BOSE, Commissioner.

No. 60 C.T.—25th February, 1965. -- It is notified for general information that the following forms E-L/E-II for certificate under sub-section (2) of the section 6 of the Central Sales Tax Act, 1956, have been cancelled .-

which have been cancelled.

Serial No. of the Forms Name, address and R. C. No. of E-I/E-II which have the dealer to whom the forms the dealer to whom the forms E-I/E-II were issued by the appropriate Commercial Officer.

(1) E1-020868 to E1-020875.

Mossrs. Guest, Keen, Williams Ltd. 41 Chowringhee Road, Calcutta-14 117B(BH)(Contral).

S. K. BOSE, Commissioner.

No. 67 C.T.—4th March, 1965.—In pursuance of the provisions of sub-rule (6) of the Rule 27(A) of the Bengal Sales Rax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules:

Sorial No. of the declaration forms which have cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.

Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.

(1) A-336374, B-487756 to B-487759.

Messrs. Dutta Brothers, 1 Mehor Ali Mondal Street, Calcutta-27. AL/981A.

(2) C-206088 to C-206100 Messrs. Braith Waite & Co. (India) Ltd., Hide Road, Calcutta-43. AL/29A.

(3) A-523454 and A-523455,, B-689286 to B-689288.

Mossrs. Pooples Enterprise (Private) Ltd., 3 New Tangra Road, Calcutta. BH/2857A.

(4) A/13-126779 to A/13-126785.

Messrs. Rayson (India) Private Ltd. 18 Notaji Subhas Road, Calcutta. LR/3242A.

(5) B-871169 and B-871170, B-871176 to 13-871200, C-259734 to C-259748, D-192040. Mosers. Bharat Hardware and Iron Syndicate, 35 Notaji Subhas Road, Calcutta LR/3284A.

(6) B-606842 to B-606845 Messrs. Gramophone Emporium, 348
Upper Chitpore Road, Calcutta.
SH/1244A.

(7) B-749586, C-221112, C-221113 and D-248171.

Messrs. Ashoka Trading Co., 8 B. K. Paul Avenue, Calcutta-5. SH/3103A.

S. K. BOSE, Commissioner.

No. 71C.T.—4th March, 1965.—In pursuance of the pro-of rule 11 of the Central Sales Tax (West Hengal) Rule, read with sub-rule (6) of Rule 27A of the Hengal Sale Rules, 1941, it is notified for general information, following declaration forms, have been reported under a (3) of the Rule 27A of the Hongal Sales Tax Rules to

Serial No. of the declaration Name, address and R.C. forms which have been reported to have been lost or destroyed or stolen.

the dealer/undertaking to the declaration forms were by the appropriate Com Tax Officer

(1) N/O-478338 N/O-478339

and Mesars. Sri Umiya Saw G. T. Road, Beguna Barakar, Burdwan. 678A(A8) (Central.)

(2) N/O-034437

.. Mosars. The India Iron & Na-Ltd., 12 Mission Row, Calci 10B(RB) (Central).

(Reported to have been le transit.)

(3) N/O-008623, N/O-008626, N/O-008727, N/O-008628, N/O-008658, N/O-008659,

N/O-119508

Measrs. Union Carbide India 1 & 3 Brabourne Road, Cal 4B(RB) (Central). (Reported to have been keep postal transit.)

S. K. BOSE, Commissi

No. 72C.T.-4th March, 1965.- In pursuance of the No. 72U.T.—stn march, 1995.—In pursuance of the sions of rule 11 of the Contral Sales Tax (West Bengal) I 1958, read with sub-rule (6) of Rule 27A of the Bengal Tax Rules, 1941, it is notified for general information the following declaration forms have been cancelled under su (4) of the Rule 27A of the Bengal Sales Tax Rules . -

Serial No. of the declaration Name, address and RC N forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.

the dealer/undertaking to the declaration from were i by the appropriate Comm Tax Officer

2

1

(1) N-723196 N-723200

.. Messrs. Eastern Trading No. 1 Amratola Lane, 368A(AT) (Central)

(2) N-641544 and N-641545

Messrs. Gagannath Bajrang 32 Armenian Street, Cair 405A(AT) (Central).

(8) N/O-387005

Messrs. Hanumandam Agar 62 Nalim Sett Road, Cal-84B(JK) (Central)

(4) N/O-529597 to N/O-529600

Messre Bharat Hardware & Syndicate, 35 Notaji Si Road, Calcutta 1270A(LR) (Contral)

S. K. BOSE, Commission

1965. --No. 4183C.T. — 12th March 1965.
Sudhangsubhusan Das, Commercial Tax Off Grade II, of Monoharkatra charge, was allo earned leave for seventeen days from 14th Jan 1965 to 30th January 1965 under rule 169(a)ti the West Bengal Service Rules, Part I.

S. K. BOSE, Commissio

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THURSDAY, APRIL 22, 1965

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### PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

#### **GOVERNMENT OF WEST BENGAL**

## RECTORATE OF COMMERCIAL TAXES WEST BENGAL

Calcutta

#### NOTIFICATIONS

No. 64 C. T.—4th March 1965.—In pursuance of a provision of section 9 of the Bengal Finance les lax) Act, 1941 (Bengal Act VI of 1941), the lowing names and addresses of newly registered stars together with a description of the goods were by their registration certificates are published reneral information:—

- Ms (a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.
- 1 Shri Hardev Singh Bindra carrying on busith under the trade name Messrs. Auto Component: Il Elgin Road, Calcutta (a); BH/3757A. 16-2-65 Automobile spare parts, industrial engine space th and lubricants (d).
- Sarbasti Prem Prakash and Pishorilal Nijhaha carrying on business under the trade name had Agencies, 55 Biplabi Rash Behari Bose had Room No. 35, Block B. 2nd floor, Calcutta th CL-3829A, 18-2-65 (b); Gas mantles (d).
- 1 Shri Om Prakash Arora carrying on business the the trade name Messrs. O. P. Arora. 55 mag Street. Calcutta. Room No. 9. 2nd floor, lock H. Calcutta (a); CL/3830A, 18-2-65 (b); carried is wellery. plastic bass (d).

- 4. Shri Sudhakar Panchal (Proprietor) carrying on business under the trade name Panchal & Co., 91 Netaji Subhas Road, Calcutta (a); CR/3545A, 13-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wooden handle (c).
- 5. Messrs Kishore Vora and Rajni Narechania carrying on business under the trade name Kishore & Rajni, 138 Canning Street, Calcutta (a); CR/3546A, 16-2 65 (b), Ball bearing, sockets and blocks, huller part, steel balls, pipe fittings, stainless steel sheets and motor parts (d).
- 6 Shri Gangaram Sharma (Proprietor) carrying on business under the trade name Gangaram Sharma, R. C Mintri Road, Kalimpong (a); DJ/1100A, 13-2-65 (b); (1) Raw materials, (2) Tools and implements Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Timber and charcoal (c).
- 7 Messrs. Bends India (Private) Limited, 100 Madhusudan Palchowdhury Lane. Howrah (a): HW 2926A, 19-2-65 (b): (1) Raw materials, (2) Plant., machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the scual process of manufacture of the goods named below for sale: (i) Pipe fittings (c).
- 8. Messrs. B. K. Bose and S. K. Bose carrying on business under the trade name Bose & Co., 35/1.

  J. Road, Belgachia, Howrah (a); HW/2927A, 19-2-65

  (b); (1) Raw materials, (2) Plant, machinery, epite parts and accessories, (3) Consumable stores.

- carbide, coke, gas and wood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Castings, cooking pans, conduit pipe fittings and galvanised water pipe fittings (c).
- 9. Shri Jitendra Nath Ghose carrying on business under the trade name Messrs. Anna Purna Mistanna Bhandar, Domjur, P. O. Domjur, Howrah (a); HW/2928A, 19-2-65 (b); (1) Raw materials, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Murki, batasa, dahi, sweets and nontas (c); Chira and muri and khai (d).
- 10. Shri Satya Charan Manna carrying on business under the trade name Messrs. Manna Metal Products, Sadatpur, P. O. Bargachia, Howrah (a): HW/2929A, 19-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., hard coke. Provided that all goods for which exemption tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Non-ferrous refrigerator parts (c).
- 11. Messrs. Biswanath Kumar, S. K. Dutta and Sukumar Banerjee carrying on business under the trade name B. K. D. Industries, 33 Q. Road. Howrah (a): HW/2930A, 19-2-65 (b): (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Water pipes, water pipe fittings, nuts, bolts and machinery components (c).
- 12. Messrs. Patel Monji Harji, Patel Ravilal Harji and Patel Karson Harji carrying on business under the trade name Keshavlal & Manji Co., 233 Netaji Subhas Road. Howrah (a); HW/2931A, 20-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Sized wood, doors and window frames (c).
- 13. Messrs. Mrinalini Deyashi, R. N. Deyashi, Sanatan Deyashi and Susanta Deyashi carrying on business under the trade name Howrah Pipe Fitting Concern, 20 Sri Kissen Vakat Lane, Howrah (a); HW/2932A, 22-2-65 (b); (1) Raw materials, (2) Plant, machinery. spare parts and accessories, (3) Consumable stores, e.g., lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Pipe fittings (c).
- 14. Messrs. B. N. Rana, Biswanath Rana, L. N. Rana and M. N. Rana carrying on business under he trade name Bharatia Mistanna Bhandar, 1 Naraingha Dutta Road, Howrah (a); HW/2934A, 24-2-65 b); (1) Raw materials, (3) Consumable stores, e.g., oal. Provided that all goods for which exemption nom payment of sales tax is claimed are intended

- for use in the actual process of (i) Sweet montas (c).
- 15. Shri Santosh Kumar Banerjee carbusiness under the trade name Mesars. S Agency Stores, Sevoke Road, P. O. Sila Darjeeling (a); JP/2202A, 16-2-65 (b); Santi and fittings, g. i. pipes and fittings, cast and fittings, asbestos pipes and fittings, as tures, paints, linseed oil, nut, bolts, hacki and nails and masonite hard board (d).
- 16. Shri Akhil Chandra Saha carrying or under the trade name Messrs. Saidpur So Factory, Hill Cart Road, P. O. Siligi Darjeeling (a); JP/2203A, 17-2-65 (b); essence, colour, saccharine, cytric acid, (2 machinery, spare parts and accessories. that all goods for which exemption from pasales tax is claimed are intended for use in t process of manufacture of the goods name (i) Soda and lemonade (c); Bottle, gas and
- 17. Shri Amalendu Choudhury carry business under the trade name Steel Sales (tion (India), 22 Strand Road, Calcutta (a): LR 8-2-65 (b): M. s. bright steel, nuts and bolt copper, hackshaw blade, waterproof paper, cloth, oil can, chisel, rubber belt, steel pipe, wheels, grease cap, high carbon steel, die stee chrome steel, steel file, high speed steel, silv bar, stainless steel rod, spring steel, emery (d).
- 18. Sarbasri Hiralal Trivedi and Surendra carrying on business under the trade name S Engineering Corporation, 24 Netaji Subhas Calcutta (a); LR/3651A, 9-2-65 (b); Pipes fittings, m. s. rod, angles, channels, tools, insertions, wires, wire nails, paints, ball be sluice, valve, grease, spare parts for concrete spare parts for vibrator, chain pulley block (d)
- 19. Shri Champalal Jain carrying on bunder the trade name Jain Jute & Fibre St Clive Ghat Street, Calcutta (a); LR/3652A, I (b); Jute caddies, waste gunny cuttings (d).
- 20. Sarbasri Tola Ram Chudiwala, Ram Dujodwala and Vishweswar Lal Dujodwala ca on business under the trade name Prabhat G Agencies, 33 Netaji Subhas Road, Calcutta LR/3653A, 13-2-65 (b); Barrel (d).
- 21. Sarbasri Sarran Kumar More, Hanuman sad Parasrampuria, Pradip Kumar More and I wati Prasad Parasrampuria carrying on burunder the trade name Far East (Sales) Agen Clive Row, Calcutta (a); LR/3654A, 15-2-65 R. s. joist, m. s. rounds, electric motor, varner per, dog chuck drill socket, m. s. angles, m. s. h. b. wire, bright steel bar, wood ruff cutter, has m. s. squires, m. s. plates, sand (d).
- 22. Sarbasri Chiranjilal Agarwala. Snial B Jagdish Prasad Sharma and Niranjanlal Agarrying on business under the trade name? Steel Corporation, 37 Netaji Subhas Road, Cak (a); LR/3657A, 18-2-65 (b); Stainless steel stright steel bar, carbon steel, o. h. n. s. steel, ai chrome steel, high speed steel, h. c. steel, hot steel, m. s. bar, high carbon steel, black pipe, steelbow. flanca. simple. tae (d).

pri Dindayal Agarwalla and Shri Raghubir harwalla carrying on business under the Raghubirchand, Bachurdoba, Jargram, Dist. Midnapore (a); MN/1788A, joriander seeds, ani seeds, soda ash (d).

Seri Biswanath Roy carrying on business trade name Biswanath Roy, Chandrakona P. O. Satbankura, Dist. Midnapore (a); 199A. 15-2-65 (b); (1) Raw materials. Protest all goods for which exemption from that all goods for which exemption from the satest ax is claimed are intended for use atual process of manufacture in West Bengal to the goods named below: (i) Salpoles and pd (c).

Messrs. Mataprosad Gupta, Chhotelal Gupta Sm. Sushila Debi Gupta carrying on business in the trade name Messrs. S. Gupta & Co., 87 Purusottamroy Street. Calcutta (a): 179A. 24-2-65 (a): Toilet goods, cutlery, locks pudlocks and keys, hair nail cutters, tin cutters. Sometry frames, knitting pins, hair dyes, shoe at the control of the c

- 6. Shn R. N. Tandon carrying on business is the trade name General Distributors (Interinal), 37 Canning Street, Calcutta (a); RB/1532A, 145 (b); Planning blades and knives, spanners, 1 plates, shearing blades, cutters, spares for wood tang and metal cutting machineries, bandsaw tame and blades (d).
- Messrs. Mata Prosad Gupta and Ramesh and Gupta carrying on business under the trade see See Mahaluxmi Stores, 50 Kali Krishna Tagore at, Calcutta-7 (a); SH/3585A, 12-2-65 (b); Cocoaloil, groundnut oil, linseed oil (d).
- Messrs. Puranmal Agarwala and Achki Devi tyng on business under the trade name Puranmal line Chandra, 67/45 Strand Road, Calcutta-7 (a); 1386A, 15-2-65 (b); Groundnut oil, linseed oil
- B. Shri Harinath Agarwala carrying on business in the trade name Bimal Bros. & Co., 141 Bidhan M. Calcutta-4 (a): SH/3587A, 16-2-65 (b); (1) materials. Provided that all goods for which imption from payment of sales tax is claimed are instead for use in the actual process of manufacture in goods named below: Readymade garments; Readymade garments (d).
- Messrs. Prasanta Ranjan Banerjee and Jiban Shosh carrying on business under the trade G. D. Enterprises, 12 Rashik Ghose Lane,

- Calcutta-5 (a); SH/3588A, 17-2-65 (b); Cartridge fuse, plug, holder (d).
- 31. Messrs. Rambilas Agarwala, Ratanlal Agarwala and Baboolal Agarwalla carrying on business under the trade name Nu-Bharat Engineering Works, 1 Jadulal Mullick Road, Calcutta-6 (a); SH/3589A, 17-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Motor parts (c).
- 32. Shri Kanai Lal Datter carrying on business under the trade name Datter & Datter, 13D ladra Biswas Road, Calcutta-37 (a); SH/3590A, 18-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tele-communication materials (c).
- 33. Messrs. Beniram Gupta & Ramsewak Gupta carrying on business under the trade name Ramniwas & Company, 52 Kali Krishna Tagore Street, Calcutta-7 (a); SH/3591A, 18-2-65 (b); Groundnut oil, cocoanut oil (d).
- 34. Shri P. C. Agarwal carrying on business under the trade name S. C. I. Products (India), 187 Rabindra Sarani, Calcutta (a); SH/3593A, 19-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tank of hazac light, top of hazac light, body of hazac light (c).
- 35. Shri Prithichand Agarwala carrying on business under the trade name Omprakash Ramniwas, 74/6B Baghbazar Street, Calcutta-3 (a); SH/3593A. 19-2-65 (b); Oil cakes, groundnuts, gunny bags (d).
- 36. Messrs. Nirmal Kumar Dey Roy and Barun Kumar Ghosh carrying on business under the trade name Bengal Metal Stores, 84 Nimtola Ghat Street, Calcutta-6 (a); SH/3594A, 20-2-65 (b); M. s. plates, sheets, r. s. joists, m. s. channels, m. s. flats, m. s angles, g. c. sheets, galvanised sheets, rounds (d).
- 37. Shri Tulsidas Drolia carrying on business under the trade name Drolia Bindi Bhawan, 47 Rajs Nava Krishna Street, Calcutta-5 (a); SH/3595A 23-2-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended process of manufacture of the goods named below Kum kum, nail polish (c).
- 38. Sarbasri Manilal P. Mehta, Chimanlal P. Desai carrying on business under the trade name Messrs. Dc-Luxc Auto Parts, 7 Sooterkin Street Calcutta (a): SL/4317A, 8-2-65 (b): Element, delivery valve, nozzle, diapharam, filter, spring, filter cover, cutout, feed pump bolt, nut, sleeve injector fuel pump, oil seal and components, screw, wrench sly wrench, de-spanner, ring spanner, socket, greas gun, plier, socket handle sets, oil seal, gasket, fue cank lene gauge, distributer points, cover cutout vipper, cap, cutout, diapharam, bearing, condense filter cover, water pump, repair kit, gran, carborator

starterbendix, syncronizer assy, oil filter elements, bushes, fuel pump assy, rear wheel oil seal, gear facing, s. u. pump julla, brack hose, eng-valve self-box, axle plug batteries, jet pin, main shaft, fuel line, brass ring, fuel line pipe, washer, spring clutch finger pinion, flexable pipe, self-starter, piston pin ring and clip, servokit (d).

- 39. Sarbasri Panchanan Nath, Adhir Kumar Halder carrying on business under the trade name Messrs. Nath Halder & Co., 27A Metcalfe Street. Calcutta (a); SL/4318A, 9-2-65 (b); (1) Raw materials. (2) Plant. machinery spare parts and accessories, (3) Consumable stores, e.g., acid, kerosene oil, coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (1) Electric motor parts and pump (ii) Parts (c); Electric pumps, motors, fans, machine and machine parts relating to electric motors, electric pumps and electric fans (d).
- 40. Shri Sailendra Nath Mukherjee carrying on business under the trade name Messrs. S. N. Mookerjee & Co., 28 Creek Row, Calcutta (a): SL/4319A, 9-2-65 (b); Wooden packing boxes (d).
  - S. K. BOSE, Commissioner.
- No. 65 C. T.—4th March 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act. 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date notes against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—
- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.
  - (e) Date of amendment.
- 1. Shri Clifford Douglas Peters carrying on business under the trade name Messrs. C. D. Peters & Co., (S) 168 Block G, New Alipur, Calcutta-53 (for) 168 Block G, New Alipur, Calcutta-33 (a); AL/1035A, 28-9-64 (b); (A) Electric motor parts, wires, cables, bearings, paints, varnish and insulation materials (d); 19-2-65 (e).
- 2. Shri Hukum Chand Agarwala carrying on business under the trade name Messrs. Hukum Chand Company, 3/1 Diamond Harbour Road, Calcutta-23 (a); AL/882A, 31-5-62 (b); (A) Ground-nut oil (d); 19-2-65 (e).
- 3. Sarbasri Narayan Das, Gulabmal, Namamal, Rupamal, Dulamal and Gulamand carrying on business under the trade name Messrs. Narayan Das & Co., (S) 23A/H-2 Diamond Harbour Road, Calcutta-53 (for) Siliguri, Hooghly-1, Cooch Behar-1 (a); (S) AL/87B (for) JP/133B (b); 23-2-65 (e).
- 4. Messrs. Banarshilal Jhun Jhunwalla (Private) Ltd., 30 Debendra Road, Calcutta (a); AL/1011A,

- 18-8-54 (b); (D) Building materials, (A) Bridge stone, soorky, cynder, sands (d); 25-24
- 5. Messrs. Sarkar Brothers Ltd., (S) 2 Lagrange, Calcutta-33 (a); (S) BH/3756A
- 6. Shri Krishna Goswami under the trade name Messrs. Shri Krishna Gos Bondel Road, Calcutta (a): BH/3245A, 24 (b); (A) Stone chips, bricks, sands, soorkey cinder (d); 15-2-65 (b).
- 7. Messrs. Pioneer Industrial Works (Pr. Ltd., 101/1 Karaya Road, Calcutta (a); BH/2; 6-6-51 (b); (A) Tin strips (d); 18-2-65 (e).
- 8. Messrs. Sampatrai Bhutaria and Sun Kumar Bhutaria (Partners) carrying on bu under the trade name Messrs. Sampatrai Sun Kumar, Borehat, Burdwan (a): BN/1437A, 9 (b); (A) Groundnut and groundnut oil (d), 9.24
- 9. Shri Khagendra Nath Chowdhury (Propri carrying on business under the trade name M Khagendra Nath Chowdhury, Hatoodewan Business (a); BN/1210A, 4-6-58 (b); (A) Groundnut oil, a jwan, methi, jira, tejpata and elachi, (D) (D) mustard oil, gur, sugar, salt, kerosene, dall cereals, pulses, tobacco, mustard seeds, mat wheat and wheat products (d); 10-2-65 (e).
- 10. Messrs. Subhas Oil Mill & Industries (Pri Ltd., Surekalna, Burdwan (a): BN/883A, 28-4-5] (A) (1) Raw materials, (2) Plant, machinery, parts and accessories, (3) Consumable stores. diesel oil, mobil oil, grease. for which exemption from claimed are intended for use in the actual proc manufacture of the goods named below (i) (c); 11-2-65 (e).
- 11. Md. Zafiruddin Siddiqui carrying on bu under the trade name Messrs. Md. Zafiruddin squi, 110/1 Mahatma Gandhi Road. Calcutta CL/3773A, 27-10-64 (b); (A) Empty drums. old and tubes of aeroplanes, scrap of copper. laluminium and lead, empty tin containers (d): 12 (e).
- 12. Shri Dukhiram Dey (Proprietor) carryin business under the trade name Messrs. Dey & 144/3 Harrison Road, Calcutta (a); CL-II 23-7-49 (b); (A) Grinding machines, electric in and parts thereof (d); 12-2-65 (e).
- 13. Shri Dipti Chowdhury carrying on bu under the trade name Messrs. Amalgamated Sup 6 Muralidhar Sen Lane, Calcutta (a); CL'3 6-10-64 (b); (A) Rubber goods, porcelan 1 wares for use in laboratory, laboratory chemical 13-2-65 (e).
- 14. (S) Messra. Gordhandas Agarwala, Kumar Agarwala, Makhanlal Agarwala, Ompra Agarwala and Daya Krishan Agarwala carrying business under the trade name Messra. Lath Traders (for) Messra. Gordhandas Agarwala. Kumar Agarwala, Makhanlal Agarwala and O kash Agarwala carrying on business under the name Messra. Lath Steel Traders, 8 Mechus Street, Calcutta (a); CL/3294A, 9-5-61 (b); I. (e).

Messrs. Vrajlal Doahi, Mugatlal Harjivandas Provin Chandra Harjivan Doahi and Mahengar Harjivandas Doahi carrying on business the trade name Messrs. Vanguard Trading Street, Calcutta (a); SMA. 22-11-63 (b); (A) Cycle, cycle parts and bris (d); 13-2-65 (e).

Messrs. Calcutta Co-operative Industrial b Ltd., 109 Chittaranjan Avenue, Calcutta (a); M3A, 16-1-65 (b); (A) Surgical instruments and ments made of ferrous and non-ferrous metals rabber glass (d); 13-2-65 (e).

Shri Jestender Kumar Kapur carrying on use under the trade name Joy Durga Engineer-forts, 2 Ram Lochan Mallick Street, Calcutta (1/3555A, 12-6-63 (b); (A) Iron and steel structuations (d): 15-2-65 (e).

). Shri Kewal Chand Mehta carrying on busimoder the trade name Messrs. Rolex Trading mation, 12 Lower Chitpur Road, Calcutta (a); MB, 10-3-64 (b); (A) G. i. pipes and fittings 17-2-65 (e).

l Sarbasri Durgadutt Agarwalla, Shreeram walla. Gangadhar Agarwalla and Bhajanlal walla carrying on business under the trade name sout Agarwalla & Brothers, (S) 134/1 Mahatma la Road. Calcutta (for) Raiganj, Dist. West pur. (A) Raiganj, Dist. West Dinajpur-1 (West la) (a); (S) CL/265B (for) ML/212A (b); 17-2-65

E. (S) Shri Hasmukh Neemchand Shah, Sm. Main Pannalall Shah, Joyantilal Neemchand Protap Chand Chemanlal Shah, P. M. Shah, K. K. Shah and C. M. Shah carrying on business in the trade name Messrs. Pannalal Bros. (for) in P. M. Shah, C. N. Shah, Sm. K. K. Shah C. M. Shah carrying on business under the trade Messrs. Pannalal Bros., 44/45 Ezra Street, in (a); CL/2185A, 11-7-50 (b); 18-2-65 (e).

l (5) P. A. Abdul Rasheed and P. R. Rafeeque of carrying on business under the trade name A. Abdul Rashied (for) Messrs. P. A. Abdul and, Calootola Street, Calcutta (a); CL/2333A, l (b); 18-2-65 (e).

Shri Sailendra Nath Paul and Shri Manmo-Paul (Partners) carrying on business under tade name Messrs. Sailen Bros., 56 Netaji la Road, Calcutta (a); CR/1489A, 27-9-48 (b); Lineed oil, earth oil, cutting oil, engine oil, tan, turpentine, varnishes, rosins, brushes, abrapapera, dry colours, polishes, minerals, whitting tar, freach chalk powder, lime, distemper, tar, serew, acids, grease, land sypam powder (d); 12-2-65 (e).

- 24. Shri Raj Kumar Gupta (Proprietor) carrying on business under the trade name Vijoy & Co., 3 Bonfield Lane. Calcutta (a); CR/2773A, 3-10-50 (b); (D) Hardware, machineries and brass materials, (A) Bolis and nuts, hinges, wire, wire nails, wire nettings washers, rivets, files, screws, u. staple, barbed wire, shovels, crow bars, hammers, pick axe, pans, locks, ropes, saws, iron ghamelas, nails, wooden handles, hacksaw frames. c. i. fittings, sand paper, chains, anvils, blowers, tools, carpentary, blacksmithy, massonary tools, agrico tools, brass fittings, irou fittings, copper fittings, brass sheets, copper sheets, rods, angles, flats machineries (d); 12-2-65 (e).
- 25. Messrs. Kishorilal Kajaria, Pawan Kumar Kajaria, Makhanlal Kajaria and Loke Nath Kajaria (Partners) carrying on business under the trade name Chemicolour Agency, 12 Bonfield Lane, Calcutta (a): CR/2787A, 23-7-58 (b); (A) Empty drums (d); 12-2-65 (e).
- 26. (S) Shri Kartic Chandra Dus (Proprietor) carrying on business under the trade name K. C. Das & Co. (for) K. C. Das & Co., 11 Armenian Street, Calcutta (a); CR/2855A, 12-9-59 (b); 12-2-65 (e).
- 27. (S) Shri Jamunadas Pugalia (Proprietor) carrying on business under the trade name Madan Mohan Company, 40 Netaji Subhas Road, Calcutta (Ior) Sarbasri Girdharidas Pugalia and Jamunadas Pugalia carrying on business under the trade name Madan Mohan Company, 40 Netaji Subhas Road, Calcutta (a): CR/1730A, 28-10-48 (b): (D) Mill stores, marine stores, stationery, factory stores and hardware goods. (A) Bolts. nuts. rivets, washers, springs. fish plates, dog spikes, steel, metals, joists, angles. pipes and pipe fittings, valves, cocks, drills, tap and dies, files, emery cloth, emery powder, sand papers, waterproof papers, grinding wheels, stone and discs, chemicals, glue, wires, nails, chains, pulleys and jointing sheets, ropes, pulley blocks, packings, shaftings, beltings, belt fasteners, pans, shovels, blades, saws, buckets, broomsticks and brushes, door fittings, screws, hinges, cans, iron cement, electrical goods, machine and machine parts, insulation and masonite board wax, lubricants (d): 13-2-65 (e).
- 28. Messrs. Saifuddin Abdullabhoy and Saifuddin Mohammedally carrying on business under the trade name New India Rubber House, 81 Netaji Subhas Road, Calcutta (a); CR/2053A, 29-6-51 (b); (D) Hardware. (A) Machinery: Lathes, drilling machines, grinders and other machine tools, blowers, oil, rice and flour mills machineries, crushing machineries. agricultural implements, pumps and pumps fittings; Hardwares: Winches, chains, bellows and forges, files, screwing tackles, grinding wheels, foundry appliances, drills, machine shop appliances, engineers and miscellaneous tools. weighing appliances, wire ropes and attachments, tools, steels, steam and water fittings, cast iron and wrought iron pipes and fittings, boring, brass, copper and hydraulic tubes, automatic sprinklers, water meters, hose and hose couplings, beltings and fasteners, canvas hoses, grease and engine oils, paints, fencing and fencing wires, screws and nails, ball bearings, roller bearings and plumbers, bolts and nuts, washers, rivets, brass couplings steel couplings of all sorts, copper and bruss spects (d): 13-2-65 (c).

- 29. Shri Nilkanta Parida and Shri Ratha Parida carrying on business under the trade name Kalinga Marine Stores, 83/85 Netaji Subhas Road, Calcutta (a); CR/2946A, 22-9-59 (b); (D) Hardware and marine stores, (A) Ropes, pulley blocks, lifting tackles, hooks and rings, thimbles, roll-locks, clamps, screws, turn buckles and bottle screws, sockets, winch, rods, jacks, bearings, paints (d); 13-2-65 (e).
- 30. Shri Nandalal Ghosh (Proprietor) carrying on business under the trade name National Stores Emporium, 85 Netaji Subhas Road, Calcutta (a); CR/1969A, 1-2-51 (b); (D) Hardware and mill stores, (A) Dyes used in dyeing yarn and cloth, hand saw, hammer, chisel, wrench, files, nuts, screws, pliers leather lace, picking sticks, loom and spare parts, charka spindles, heald cords, heald staves, cotton banding, magnifying glass, leather stripe, perforated steel stripe, take-up-motion sets, wheel pinion, box end springs, change pinions, crank shaft, tappet, sley race, bow spring, jacquard machines (d); 15-2-65 (e).
- 31. (S) Shri Jayantilal J. Tharia (Proprietor) carrying on business under the trade name Jhavan Trading Co. (for) Shri Jayantilal J. Thoria and Shri Nagindas M. Thoria carrying on business under the trade name Jhavar Trading Co., 89 Netaji Subhas Road, Calcutta (a); CR/2853A, 2-2-59 (b); (A) Glass and glass wire, cane and cane baskets (d); 15-2-65 (e).
- 32. (S) Shri Biresh Chandra Singh (Proprietor) carrying on business under the trade name British Plastic and Metal Products (for) Shri Harish Chandra Singh and Shri Biresh Chandra Singh carrying on business under the trade name British Plastic and Metal Products, 85 Netaji Subhas Road, Calcutta (a); CR/2891A, 17-11-53 (b); 15-2-65 (e).
- 33. Shri Bajranglal Saraogi and Shri Chandra Kumar Saraogi carrying on business under the trade name Messrs. Bajranglal Chandra Kumar, 2 Raja Woodmunt Street, Calcutta, Calcutta (1) (a); CR/228B, 9-7-63 (b); (A) Sockets, micanite, brushes, porcelain guide, wires, varnishes, hammers, taps, emery cloth, betanapthol chemicals, nipples, wire nails, glue, porcelain cups and pots, buckets, locks, pins, hinges, pipes and fittings, reamers, drills, grease packing and beltings (d); 15-2-65 (e).
- 34. Shri Biman Krishna Acharya (Proprietor) carrying on business under the trade name Messrs. Acharya Engineering Works, 37 Strand Road. Calcutta (a); CR/3453A, 9-9-63 (b); (A) Brass pipe and strip fittings and pulling machine (d); 13-2-65 (e).
- 35. Shri Ranjilal Maheswari (Proprietor) carrying on business under the trade name The Central Trading Co., 137 Canning Street, Calcutta, (A) Calcutta (1) (a); (S) CR/241B (for) CR/1244A (b); (D) Hardware and mill stores, (A) Ball bearing, roller bearing, taper roller bearing and component part thereof, steel roller, steel balls, sockets, housing and v. belts (d); 15-2-65 (e).
- 36. (S) Sarbasri Sudesh Kumar Agarwal, Jugal Kishore Agarwal and Bijoy Kisin Agarwal carrying on business under the trade name Jostle Trading Co., 137 Canning Street, Calcutta (for) Sarbasri Sudesh Kumar Agarwal, Jugal Kishore Agarwal and Manguram Agarwal carrying on business under the trade name Jostle Trading Co., 137 Canning Street, Calcutta (a); CR/2260A, 10-3-50 (b); 15-2-65 (c).

- 37. (S) Shri Ramriklal M. Vora (Pi carrying on business under the trade nan gressive Suppliers (for) Shri Hasmukhnj (Proprietor) carrying on business under the name Progressive Suppliers, 109 Old Castreet, Calcutta (a); CR/3390A, 8-10-63 (b); (e).
- 38. (S) Mesars. Mahabir Prasad Kalyani, rylal Kalyani, Parbati Devi, Dayal Chand Iswar Prasad Kalyani, Shyam Sundar Kalyan Prasad Kalyani, Bijoy Kumar Kalyani a Kumar Kalyani carrying on business under the name Hanuman Rice Mills (for) Mesars. Ba Kalyani, Rameswarlal Kalyani, Durgadutta Hoshierylal Kalyani and Parbati Devi can business under the trade name Hanuman Rice Mills, P. O. Dhupguri, Dist. Jalpaiguri (a); J 18-2-45 (b); 18-2-65 (e).
- 39. Messrs. Niharkana Ganguly. § Ganguly and Surendralal Ganguly carrying oness under the trade name Ganguly Brothe bazar, P. O. and Dist. Jalpaiguri (a); JP 17-9-56 (b); (A) Tea, ghee, butter, coffee, flask, presentation goods, barley, oil cloth, jam, jelly, honey, olive oil, sagoo, tinned for 18-2-65 (e).
- 40. Messrs. Shiv Dayal karnani, Ananthanii. Puranchand Chopra and Balchand carrying on business under the trade name (Trading Corporation, 7 Swallow Lane. Calcular LR/3590A, 7-7-64 (b): (A) Sodium sulphide. I dehyale. sodium aoetate, bleaching powde 8-2-65 (e).
- 41. (S) Shrimati Amiya Chakraborty, Shri Padmanabhan, Shri D. C. Ghosh and Shri Kumar Mitra carrying on business under the name International Engineering Agency (for, Amiya Chakraborty, Shri T. S. Padmanabhai Mira Monda and Shri D. C. Ghosh carrying or ness under the trade name International Engil Agency, 20 Netaji Subhas Road, Cakutta LR/3230A, 16-3-61 (b); 8-2-65 (e).
- 42. Shri Satish Kumar Khandelwal (Proposarrying on business under the trade name & Khandelwal Supply Agency, 25 Swallow Calcutta (a); LR/3209A, 10-1-61 (b); (A) M. s. (d); 9-2-65 (e).
- 43. The Fort William Co. Ltd., 14 Netaji S Road, Calcutta (a); LR/842A, 27-9-41 (b); (A) wire rope (d); 9-2-65 (e).
- 44. Messrs. MacWood (India) Private Ltc Clive Row, Calcutta (a); LR/3510A, 6-11-63 (b) Hessian shuttle, bobbins, bobbin ends, picking wooden plantree, rollers, plywood. silver can, pins, gill pins (d); 9-2-65 (e).
- 45. Shri Shankar Lal Coondoo carrying on ness under the trade name S. L. Coondoo & Co. Old Chinabazar Street, Calcutta (a); LR/i 10-8-56 (b); (A) Electric heaters, hot plates, tiffin carriers, backing ovens, semi-cans, ic-me co domestic polythene wares, plastic wares (d); 10 (e).
- 46. Sarbasri Bimalendu Coomar and Sami Coomar carrying on business under the trade i Messra. India Hardware & Tools Co., 20 N

Road, Calculate (a): LR/2028A, 10-3-51 (b);
Raw materiate. (2) Plant, machinery, spare and accessories. (3) Consumable stores, e.g., forward, alcape, copper, aluminium, mobile, provided that all goods for which exemption payment of sales tax is claimed are form payment of sales tax is claimed are goods named below: (i) Clamps, bends, bolts, wishers (c): 10-2-65 (e).

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- Woolcombers of India Ltd., 31 Netaji Subhas Lalcutta (a); LR/3383A, 3-11-62 (b); (A) Laps (d); 11-2-65 (e).
- l San Jainarayan Mital carrying on business the trade name Mesars. Jainarayan Ramesh-12 Canning Street, Calcutta (a); LR/2519A, 54 (b); (A) Gunny, hessian twine, (D) Jute production of the control of the carrying on business and the carrying on business tables of the carrying on business and the carrying of the
- L Sarbasri Kishanlal Daga and Kamal Prosad in carrying on business under the trade name in Alloy Steel Corporation, 24 Netaji Subhas in Calcutta (a); LR/3581A, 11-6-64 (b); (A) less steel table tops, h. b. wire, steel and m. s. tool bits (d); 11-2-65 (e),
- Sarbasri Syamal Sen Gupta and Utpal Sen a carrying on business under the trade name as A. C. Sen Gupta & Sons, 12 Netaji Subhas d Calcutta (a); LR/1685A, 28-2-46 (b); (A) dir. (D) Hardware, chemicals, minerals and mill as (d); 11-2-65 (e).
- 51. Sarbasri Omprakash Jhunjhunwala and theshyam Jhunjhunwala carrying on business for the trade name Messrs. Textile Overseas pacy. 21B Canning Street, Calcutta (a); LR/3519A. 4243 (b); (A) Shuttle covers (d); 11-2-65 (e).
- E. Ferrolite Products Ltd., 18 Netaji Subhas ad, Calcutta (a); LR/2676A, 13-6-56 (b); (A) mucal after the words "manufacture of the goods med below: Ferrolite and bauxite hollow blocks, manum stearate" (c); 12-2-65 (e).
- B. Messrs. Ganges Printing Ink Factory Ltd., lander House, 8 Netaji Subhas Road. Calcutta It. LR/3135A. 25-9-41 (b); (A) Diesel and hispeed it tures, emery cloth, wire net, grease, grease proof the after the words "Consumable stores" (c); (A) laterythritol, lead acetote, borate of manganese miose, wood terpentine, aluminium stearate, phtha-bahlydride, maleic auhydride, rubber roller and lake (d); (D) Chemicals (d); 12-2-65 (e).
- 54. (S) Sarbasri Satyanarayan Kokra and Satyanarayan Agarwalla carrying on business under the beame Messrs. National Pipe Fittings Store (for) them: Satyanarayan Kokra, Radheyshyam Agarwala and Mangatram Agarwala carrying on business under the trade name har. National Pipe Fittings Store, 21B Canning and, Calcutta (a): LR/3626A, 25-11-64 (b); (A) R. check nut (d): 15-2-65 (e).
- 55. Sarbasri Prakash Chand Gupta and Shyamlal wa and Sm. Bhagwati Devi Gupta carrying on has under the trade name Sri Prakash Industrial sportion. 21A Canning Street, Calcutta (a): 13520A. 12-11-64 (b); (A) M. s. joists, r. s. joists, fire extinguishers (d); 16-2-65 (e).
- Sari Nirode Kumar Sen carrying on business the trade name Sen & Co., 25 Swallow Lane.

- Calcutta (a); LR/3447A, 21-5-63 (b); (A) Structural cuttings and r. e. flats (d); 17-2-65 (e).
- 57. Messrs. Shamrad (Private) Ltd., (S) 12 India Exchange Place, Calcutta (for) P-23/24 Radhabazar Street. Calcutta (a); (S) LR/3655A (for) RB/1360A (b); 17-2-65 (c).
- 58. Messrs. Metro Glass Works (Private) Ltd., 28 Netaji Subhas Road, Calcutta (a): LR/2562A, 17-6-46 (b): (A) Glass bottles, tubings, jars, thermos, shells, ampoules, apparatus after the words "the actual process of manufacture of the goods named below:" (D) Glass atticles after the words "the actual process of manufacture of the goods named below:" (c): 17-2-65 (c).
- 59. Messrs. Jayashree Textiles & Industries Ltd., 15 India Exchange Place, Calcutta (a): LR/167B. 17-11-48 (b); (A) Porcelain insulator after the words "for use in the actual process of manufacture of the goods" (c): 18-2-65 (e).
- 60. Shri Saifuddin Abdul Kadar Kalabjwala (Proprietor) carrying on business under the trade name Machine Tools Corporation of India, (S) 23 Canning Street. Calcutta (for) 135 Canning Street. Calcutta (a), (S) LR/3656A (for) CR/3180A (b): 17-2-65 (e).
- 61. Sarbasri Dip Chand Lohia, Nandalal Manani and Om Prakash Lohia carrying on business under the trade name Messrs. Om Prakash & Co., Kaliagani, West Dinajpur (a); ML/151A, 10-9-49 (b); (A) Barley and mental (d); 22-1-65 (e).
- on business under the trade name Messrs. Ajit Kumar Saha, Katkhola, Malda (a); ML/341A, 14-6-55 (b); (D) Stationery goods, glassware, office stationery and perfumery, (A) Dhup, tejpata, linseed oil, reri oil, kantha, vermilion, sati, candle, snow, powder, coal-tar, sodi-bi-carb, pen ink, dhup kathi, chimney, glass, atta, paste, cream, packet ink, glucose, arrowroot, broomstick, shoe polish, chuwa, kari, abir, colour, slate, scented oil, sutli, coloured paper, snuff, zarda, ration bag, zelly guzrati, puja materials, phenyle, bottom, chiruni, blade, phita, tota suta, mantle, slate pencil, wood pencil, fitkari, pen handle, nib, naptholin, dettol, rat foe, rose water, gulab nirjas, ayna, tuhina, tinopal, chalk, trifala, sendal wood, tooth powder, tab ink, dust spices, scent, safety pin, tip bottam, paita, hurricane phita, refine oil, til oil, cigarette, chirata, writha (d); 25-1-65 (e).
- Gour Chandra Saha (Partners) carrying on business under the trade name Messrs. Tarapada Saha & Bros., (for) Messrs. Tarapada Saha & Bros., Raiganj, School Road, West Dinajpur (a): ML/431A, 14-5-56 (b): (A) Dhupkathi, posta dana, phenyle, methi, black zeera, dhania, bara elachi, chhoto elachi, mouri, chandani, arrowroot, kantha, camphor, halood, jowan, fitkari, pepper, slate, slate pencil, wood pencil, rubber, brush, tooth paste, torch light, ayna, chisuai, fountain pen, phita, nib, gas light, hurricase, scent, snow, powder, alta, vermilion, colour, chuch, varnish, khata, card, envelope, bottam, safety pin, wire, sindur kouta, mantle, battery, puja materials, kum kum, nail polish, eczema ointment, dabanal, bulb (d); 25-1-65 (e).

- 64. Shri Satish Chandra Das (Proprietor) carrying on business under the trade name Messrs. Satish Chandra Das, Chanchole, Malda (a); ML/8A, 7-10-41 (b); (A) Barley, dalmut (d); 25-1-65 (e).
- 65. Shri Makhanlal Saha (Proprietor) carrying on business under the trade name Messrs. Saha Brothers, Netaji Nagar, Kaliaganj, West Dinajpur (a): ML/163A, 11-9-52 (b); (A) Groundnut oil, linseed oil (d); 25-1-65 (e).
- 66. (S) Shri Sailendra Mohan Guha (Proprietor) carrying on business under the trade name Messrs. Everest Timber Works (for) Everest Timber Works, Balurghat, West Dinajpur (a); ML/574A, 29-12-58 (b); (A) Lime, paste lime (d); 25-1-65 (e).
- 67. (S) Sarbasri Sushil Chandra Roy and Upendra Chandra Roy (Partners) carrying on business under the trade name Messrs. West Dinajpur Agency (for) Messrs. West Dinajpur Agency, Raiganj, West Dinajpur (a); ML/262A, 25-4-51 (2); (A) Motor accessories, solvent oil (d); 13-2-65 (e).
- 68. Shri Nalini Kanta Saha (Proprietor) carrying on business under the trade name Messrs. N. K. Trading. Balurghat, West Dinajpur (a); ML/674A, 5-4-62 (b); (A) Catachu, cardamom (d); 12-2-65 (e).
- 69. (S) Sarbasri Durga Prasad and Babulal Agarwalla (Partners) carrying on business under the trade name Messrs. Rama Radio House (for) Shri Babulal Agarwalla (Proprietor) carrying on business under the trade name Messrs. Rama Radio House, Marwaripatty, Ukilpara, Raiganj, West Dinajpur (a); ML/684A, 3-8-62 (b): 12-2-65 (e).
- 70. Sarbasri Dhrubanath Saha and Lakshan Chandra Saha (Partners) carrying on business under the trade name Messrs. Dhrubanath Saha, Alipur, P. O. Kaliachak, Dist. Malda (a); ML/36A, 2-7-49 (b); (A) Tejpata, alum, ritha, gala, cocoanut, coir string, dhupbati, jowan (d); 13-2-65 (e).
- 71. (S) Shri Chhaganlal Behani (Proprietor) carrying on business under the trade name Messrs. Chhaganlal Behani (for) Messrs. Chaganlal Behani, Damdama, P. O. Gangarampur, Dist. West Dinajpur (a); ML/121A, 29-9-53 (b); 13-2-65 (e).
- 72. (S) Sarbasri Ram Kishan Jhawar. Surajmal Jhawar. Mohanlal Jhawar and Sohanlal Jhawar (Partners) carrying on business under the trade name Messrs. Ram Kishan Surajmal (Cloth Emporium) (for) Messrs. Ram Kishan Surajmal (Cloth Emporium). Mohanbati, Raiganj, West Dinajpur (a); ML/320A, 28-3-55 (b); 16-2-65 (e).
- 73. Shri Sunil Krishna Das (Proprietor) carrying on business under the trade name Messrs. Sunil Krishna Das. Puratuli, English Bazar, Malda (a); ML/714A, 2-7-63 (b); (A) Glass and mirrors, cane. wood screw, safety hasps, hings, bar clamp, iron and
- 74. Sarbasri Hulash Chand Rathi, Ganapatlal Behani and Gobinda Ram Taparia (Partners) carrying on business under the trade name Messrs. Hulas Chand Rathi, Kaliaganj, West Dinajpur (a); ML/270A, 20-10-54 (b); (D) Spices and stationeries, (A) Dhania, elach, jeera, ajwan, methi, kalojira, tejpata. posta, mouri, chilly, chandani, sindur, colour, blue, barley, mental and phenyle (d); 17-2-65 (e).
- 75. (S) Sarbasri Khagendra Nath and Jitendra Nath Misra (Partners) carrying on business under the

- trade name Messrs. Misra
  Misra Bhandar, Mohanbati,
  (a); ML/352A, 23-8-55 (b); (A) Snow and o
  powder, hair oil, alta, acent, sindur, nall polish
  kum, tooth paste, powder,
  booking glass, blotting paper,
  pencil, gum, pad, thread, carbon paper, type ni
  needle, nib, pin, file, tag, horlicks, biscuit,
  soap, soap powder, condensed
  syrup, wool, lozenges, toffee, dalmut, jelly, du
  squash, butter, coffee, lantern, lamp, barley,
  polish and brush, satifood, rold gold orang
  stove and kerosene cooker, bag blue, brasso,
  minton racket, nets, flower, lock and key cusket
  sindur kouta, envelopes and cards, (D) State
  goods, office stationery (d); 16-2-65 (e)
- 76. Sarbasri Sitaram Kundu, Anukul Cha Kundu, Kamal Krishna Kundu. Bimal Krishna Kundu and Jugal Kishore Kundu carrying on less under the trade name Amritalal Kundu Sitaram Kundu, P. O. Ghatal, Midnapore MN/361A, 19-5-44 (b); (A) Jutc. twine. dh tejpata, castor oil, lime, coal tar and coir string 12-2-65 (e).
- 77. Shri Anukul Chandra Kundu. Sta Kundu. Kamal Krishna Kundu. Bimal Krishna Kundu and Jugal Krishna Kundu carrying on h ness under the trade name Sitaram Kundu. P. Ghatal, Midnapore (a); MN/25A. 29.9-41 (b); Castor oil, lime, tejpata, dhuna and til oil 12-2-65 (e).
- 78. Sarbasri Ajit Kumar Kundu. Gour Md Nath and Dilip Kumar Kundu carrying on busi under the trade name Kamala Bhandar, Arg P. O. Ghatal, Midnapore (a); MN/571A, 19-7461 (A) Lime, soda ash, coal tar and coir strings 12-2-65 (e).
- 79. Sarbasri Sawarmal Agarwalla. Durga Sar Agarwalla, Ram Chandra Agarwalla and Uma D Agarwalla carrying on business under the trade as Shankar Bhander, Colonelgola, P. O. and I Midnapore (a); MN/1320A, 10-4-57 (b); (A) Ga oil and groundnut oil (d); 12-2-65 (e).
- 80. (S) Messrs. Panchudas Kundu. Mihir Ku Kundu, Tushar Kanti Kundu and Sasadhar Ku (Partners) carrying on business under the trade a P. D. Kundu & Bros. (for) Shri Panchudas Ku (Proprietor) carrying on business under the to name Messrs. P. D. Kundu & Bros., 113 Mono das Chawk, Calcutta (a); MR/656A. 27-9-41 19-2-65 (e).
- 81. Shri Pradip Kumar (Proprietor) carrying business under the trade name Messrs. K. K. In tries, 113E Netaji Subhas Road, Calcutta MR/2764A, 2-11-64 (b); (A) Asbestos graphite paing, h. s. s. drill, drill sleeves, small tools (d); 20-24 (e).
- 82. Messrs. Bhabataran Sarkar and Arabin Sarkar (Partners) carrying on business under 1 trade name Bhabataran Sarkar & Sons. 62/1A Net Subhas Road, Calcutta (a); MR/2663A, 30-7-62 (1) (A) Plastic insulation tape, m. s. angle. stands weight (d); 20-2-65 (e).
- 83. (S) Shri Samiran Neogy (Proprietor) carryi on business under the trade name Messrs. It Sadhan Neogy (for) Meests. Sukumar Neogy u

Negy carrying on business under the trade in Sadhan Neggy, 113 Monohardas Katra, in: MR/1967A, 21-5-51 (b); 22-2-65 (e).

Nemai Chand Dey and Pashupati on business under the trade name Dey Mahatma Gardhi Road, Calcutta (a);

Mahatma Gardhi Road, Calcutta (a);

Mahatma Gardhi Road, Calcutta (a);

Mahatma Gardhi Road, Calcutta (a);

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Mahatma Gardhi Road, Calcutta (a);

Mahatma Gardhi Road, Calcutta (a);

Mahatma Gardhi Road, Calcutta (a);

Mahatma Gardhi Road, Calcutta aif oil (scented), cocoanut oil in sealed conhar tonic, hair cream, shampoo, lotion, vaseade), hair brush, hair dry, hair remover. mar. shaving brush, blades, tooth powder, met, tooth bruth, comb, ribbon, tape, playing nort goods, dolls, rubber seat, belts, pen, olive oil, baby oil, baby cream, shoe polish, button, ink, blue, torch light and bulb and face powder, baby powder, snow, cold cream. me cream, wool, thread, mirror, lock, bag, hvender water, eau-de-cologne, alta, vermilion. ish kum kum, film, foundation cream, makeang milk, lip-stick, knitting rods, hair pin, stamp-pad (for) perfumery and toilet goods. y, torch light, batteries, butter, sport goods. loths, oil cloths, umbrella, ghee, soap, tea, toffee, chocolate, toys, shalimar cocoanut 14-2-65 (e).

ni Ramratan Agarwala (Proprietor) carryusiness under the trade name Messrs. Indian 113B Monohardas Street, Calcutta (a); A. 8-11-57 (b); (A) Bolts, nuts, high speed and spare parts, oil steel, carbon and uments (d); 23-2-65 (e).

| Messrs. L. M. Chakraborty, A. K. Chakral B. P. Chakraborty carrying on business κ trade name Chakraborty & Sons (for)

L. Chakraborty & Sons, 76E Pandit Purusottam | Street, Calcutta (a); MR/236A, 27-9-41 (b); 166 (e).

- 1. (S) Messrs. Girdharilal Baheti, Gobindlall ni. Balkıshan Baheti and Chandratan Baheti nig on business under the trade name Khetsidas lanılall (for) Messrs. Khetsidas Girdharilall, 3 monty Street, Calcutta (a); MR/49B, 17-5-51 23-265 (c).
- (S) Messrs. Jankidas Acharya, Ballavdas 19a, Ram Chandra Acharya and Hanuman Acharya Brothers (for) Acharya Bros.. 23/24 habazar Street. Calcutta (a); RB/469A, 14-1-48 (5) Hess bags, tarpaulin bags, jute carpet backing hess cloth, sulphur jute canvas, b. twills, jute kapoe cotton (simul cotton), jute twine, bearings, seedlac, ball bearings (jute) sackings. webling, v. belts, cherry rivets and guns for jute jute products. kapok, oils, bees ware, electrical the chemicals, hardware, mill stores, piece goods 19a, spices, hemp, hemp ropes, sulphur, cotton a shellac myrobollam, tea (d); 20-2-65 (e).
- ). Shri Trilok Kumar Lakhotia carrying on the state of the trade name New Bharat Trading by 31 Brabourne Road, Calcutta, Sevoke Road, O. Ektiasal, Siliguri, Darjeeling (1) (a); RB/91B. (b); (A) Electric water heater (d); 22-2-65

- 90. Steel Distributors (Private) Ltd. (Proposetor) carrying on business under Sarkar & Co.. 58 Clive Street, Calcutta (a); RJ/285A, 26-9-41 (b); (D) Hardware and agricultural implements, corrugated iron. (A) C. i. pan, sheel and nora, weights, ventilators (d): 20-2-65 (e).
- 91. Shri Satyanarayan Poddar and Shri Madanlal Poddar (Partners) carrying on business under the trade name Messrs. S. N. Poddar & Co., 173 Harrison Road, Calcutta (a): RJ/2565A, 6-4-54 (b); (A) M. s. plates. flats, rods, angles, channels, china clay (d): 22-2-65 (e).
- 92. Messrs. Prafulla Chandra Sen Gupta and Nirmal Chandra Scn Gupta carrying on business under the trade name Bengal Drug & Chemical Works, 7/1A Nabin Sarkar Lane, Calcutta (a): SH/864A, 25-9-41 (b); (S) (1) Raw materials: Cocoanut oil, castor oil. (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hair oil, alta, snow. powder and sindur for sale (for) Oils and essential oils and spirits bottles, phials, attores, labels, distilled water, rose water, sindur, dyes, wax, celluloid paper and other oil papers, tin pot, aluminium pot, kewra water, menthal, glass wares, filter papers, wooden box, wire wire nails, vaseline, quinine and other medicine (c): 12-2-65 (e).
- 93. Messrs. Spinning Accessories (Private) Ltd., 6 Nawab Dilarjung Road, Calcutta (a); SH/2604A, 20-11-57 (b); (A) Jute and textiles mills stores, wire and glass, g. i. pipes and fittings, inspection machines and tamarind seed powder after the words "Electric measuring instrument" (d); 12-2-65 (e).
- 94. Shri Chandi Charan Sen carrying on business under the trade name Messrs. Hindusthan Box Mfg. Co., 39A Canal West Road, Calcutta (a); SH/2898A, 12-2-60 (b); (A) Topioca flour in the consumable stores column (c); 13-2-65 (e).
- 95. (S) Messrs. Krishna Chandra Dewan and Panchugopal Dewan carrying on business under the trade name Ganesh Oil Mill (for) Messrs. Ganesh Oil Mill, 45 Ultadanga Road, Calcutta (a); SH/4A, 24-9-41 (b): 17-2-65 (e).
- 96. (S) Messrs. Ram Anant Misra and Jagannath Dubey carrying on business under the trade name Kashi Timber Co. (for) Messrs. Ram Anant Misra, Jagannath Dubey, Ramkaran Dubey, Ram Charya Dubey and Baijnath Dubey carrying on business under the trade name Kashi Timber Co., 67/10 Strand Road, Calcutta (a); SH/2533A, 22-3-57 (b); 16-2-65 (e).
- 97. Messrs. Ram Kishan Mohta and Danlal Mohta carrying on business under the trade name The Amar Industries. 37 Ultadanga Road, Calcutta-4 (a); SH/2994A. 30-8-60 (b); (A) Electrode holder. helmet. hand shield, earthing clamp, wire brush, chipping hammer, goggles, aprons, hand gloves, welding glasses, filent, fibre sheet and rods, bakelite sheet and rods, rubber sheet and rods, empire cloth, tape and sleeving, leatheroid, enamel and nichrome wire and cotton cover wire and copper wire, porcelain beets, graphite steam joining sheet, asbestos ropes sheets and powder and cable socket (d); 18-2-65 (e).

- 98. Shri Keshav Chandra Mazumdar carrying on business under the trade name Sree Ma Type Foundry, 259 Upper Chitpore Road, Calcutta-5 (a); SH/3338A, 30-3-63 (b); (A) Printing type and printing materials (d); 19-2-65 (e).
- 99. Messrs. P. G. & W. Sawoo (Private) Ltd., 28A Galif Street, Calcutta (a); SH/3493A, 6-6-64 (b); (A) Electrodès, linseed oil, turpentine oil and red gxide after the words "Mobil oil" (as consumable stores) and truss accessories after the words "Cleat" (c); 20-2-65 (e).
- 100. Messrs. Bengal Stationery Co. (Private) Ltd., 47B Balaram Mazumdar Street, Calcutta-5 (a); SH/3082A, 2-6-61 (b); (A) Printed forms, books and registers after the words invitation cards and envelopes (c); 22-2-65 (e).
- 101. Messrs. Shyamlal Shah, Dharamraj Shah and Ramraj Shah carrying on business under the trade name Shyamlal Dharamraj, 1 R. G. Kar Road, Calcutta (a); SH/876A, 21-6-46 (b); (A) Fleet, tinned food, disinfectants, fleet sprayers and mosquito sprayers, cocoa and chocolate (d); 23-2-65 (e).
- 102. (S) Messrs. Manmatha Nath Banerjee, Barun Kumar Banerjee and Arun Kumar Banerjee carrying on business under the trade name Banerjee Electricals (for) Messrs. M. N. Banerjee and B. K. Banerjee carrying on business under the trade name Banerjee Electricals, 103A Cornwallis Street, Calcutta (a); SH/2288A, 14-7-54 (b); 24-2-65 (e).
- 103. Electric Construction and Equipment Co. Ltd., 9 Kali Prasanna Singhee Road, Calcutta-2 (a); SH/206B, 28-1-63 (b); (D) Viz., which are required for the purpose of manufacture of electrical goods and machineries and lifts, (A) E.g., coal and coke, welding accessories and materials, paints, varnishes and thinners, fuel oil, industrial oil, grease and lubricants, acid, salt and cyanides, electro plating materials, gases, cotton waste, old cloth and twine, soap, craft paper, mercury, animal fats, wax, litharge, sand paper and emery paper, shellac, durofix, glass powder (as consumable stores (c); 23-2-65 (e).
- 104. Messrs. Radheshyam Kansabanik and Baidyanath Kansabanik (Partners) carrying on business under the trade name Manmohan Kansabanik & Sons, (S) P. O. Bhadrakali, No. 2 Colony, Kotrang, Hooghly (for) Subhasnagar, P. O. Nabagram, Konnagar, Hooghly (a); SP/1555A, 21-2-63 (b); 13-2-65 (e).
- 105. Shrimati Anima Chowdhury (Proprietress) carrying on business under the trade name Music Mart, Netaji Subhas Road, Chinsurah, Hooghly (a); SP/767A, 20-2-51 (b); (A) Electric iron, pressure cooker (d); 12-2-65 (e).
- 106. (S) Shri Jugal Kishore Barui (Proprietor) carrying on business under the trade name Jugal Kishore Barui (for) Messrs. Jugal Kishore Barui, Singur Bazar, Hooghly (a); SP/32B, 11-9-44 (b); 17-2-65 (e).
- 107. Shri Keshardeo Kajoria and Shri Mahadaw Prosad Bajpayee (Partners) carrying on business under the trade name Thanmuli Keshardeo, 24 Burtolla Street, Calcutta (a); JK/2183A, 30-8-54 (b); (A) Linseed oil, zinex. bhur, sonapatta, jatamashi, talmakha mochros, ashagandha, gandumata, chalmugra, lalhachh, sandal wood, kawabchini, safeda

and rajon and murdachankar, (D) Piece to

Explanatory notes.—Regarding the made, the following code letters have been indicate the manner in which the particular registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S)

S. K. BOSE, Commissi

- No. 66 C. T.—4th March 1965.—In pursual the provisions of section 9 of the Bengal I (Sales Tax) Act, 1941 (Bengal Act VI of 1941 following names and addresses of registered together with a description of the goods cover their registration certificates whose regist under the Act were cancelled with effect for date noted against each of them are publish general information:—
- Notes.—(a) Serial number, name, address, chap of business and number of branches
  - (b) Number and date of the registration floates.
  - (c) Goods for use in manufacture in Bengal for sale.
  - (d) Goods for resale in West Bengal.
  - (e) Date of Cancellation.
- 1. Shri Shibendra Nath Pathak carrying business under the trade name Messrs. Shib Nath Pathak, Watgunge Railway Siding. ('alcust AL/605A, 20-7-49 (b); Coal (d); 19-2-65 (e).
- 2. Qualitex (Private) Ltd., 128 Haza I Calcutta (a); AL/961A, 3-11-61 (b); Bullock dagricultural plough, Steel shares, Hoes, Harnwal land puddler, transpler, seed drill, winneoer, maker, thresher, Hand and power driness duste sprayers, Horticultural Kanines, Hedge shear noteh, Pranning krines, Saws, Spade, shonel, petel lawn mowers, Sugar cane crus ers. Bailing Winnower, Suction hose, delivery Hose, had incubator, brooder box, Battery egg tester, cubmoster, bench clamps, Bird scaring appar English electric motor, Pullery, Spray painting ine, Huller screen, Motor starter, Fire extingul Wheel barrows, Chaff cutter machine, V. Beliz, coupling, Clamps, Hedge shears, ring spanners, Allas spannars, pliers, Feeler gauge, Box spanners. Allas set, brass hose compling, Car washing plant, We Falidal, Sowing machines, Lease and sewing macover, Bill hooks, Transplanting spader, Marut 1 yers, Duster, pumping sets and letter weig seales (d); 23-2-65. (e).
- 3. Messrs. Pinchin Johnson & Associated carrying on business under the trade name The Hand Composition Co. 11 Middleton Street, Cak (a); BH/2719A, 11-7-51 (b); Paints, enamels, vari (d); 18-2-65 (e).
- 4. Mesers. Charat Ram Dhar & Co. Pri Ltd. Sm. Shankar Garg. Shri Agarwal, Sm. Krishna Knmari Gool, Sm. Nilima Ghosh aud Shantanu Kirloskar (Partners)

mder trade name Mesers, is industrial Distributors, 20 Ballygunge is Roed. (a); BH/3059A 17-4-59 Super synthetic enamelled wires, copper spacitors and condensors (d); 18-2-65 (e).

Schashri Kalachand Dutta, Pusupati Nath Banapat Dutta and Pabitra Kumar Dutta and Pabitra Kumar Dutta and on business under the trade name Messra... Dutta & Son., 126 Khengrapatty Street, Calling (1) (a); CR/168 B, 22-3-55 (b); Corks, leather bags, wooden boxes (d); 12-2-65 (e).

Moss. Rupen Chakraborty and Sudhendu by stha carrying on business under the trade Escrete Co., 16 India Exchange Place, Calcutta Lk, 3540A, 7-2-64 (b); Raw materials. Provided all goods for which exemption from payment all goods for which exemption from payment process of manufacture of the goods named by: (i) Insulators, (ii) Groove clamp, (c); Chatterton gound, Line taps, fuse generating set, dynamound, Line taps, fuse generating set, dynamounds stay sets, and chain pully blocks (d); 15-2-65

7. Messrs. James & Co., Private Ltd., 25 Netaji jams Road, Calcutta (a); LR/1859A, 22-6-45 (b); 46 (c).

f. Shri Sudarshan Kumar Talwar carrying on mrss under the trade name S. C. Trading Co., | Metaji Subhas Road, Calcutta (a); LR/3328A, 442 (b); Pipe fitting, belt lacing and bearing (d); 46 (e).

1. Shn Surajmal Saraogi, Sm. Narayani Debi 18 M. Moni Devi (Partners) carrying on business 18 the trade name Messrs. Saraogi Cloth House, 18 Harrison Road, Calcutta (a); RJ/247B, 23-4-62 18 (Coth (d); 25-2-65 (e).

10. Shri Sankar Mullick carrying on bussines her the trade name as Sankar Rope Mfg. Co., 28A, heram Ghosh Street, Calcutta-4 (a); SH/3002A, 14-00 (b); (1) Raw materials, Coir yarn, manilas in Aloe fibres, jute twines and aloe yarns, (2) Plant, netincry, spare parts and accessories, (3) Consumable into e. g. jute batching oil and coal tar. Provided it all goods for which exemption from payment of its tax is claimed are intended for use in the actual lines of manufacture of the goods named below. It ropes, manila, sisal, aloe & jute rope for sale. (c); 14-65 (e).

Il. Shri Suhash Chandra Banerjee (Proprietor) trying on business under the trade name The latel Company, 65 Dey Street, (a); Serampore, laghy, 3 Mango Lane, Calcutta (a); SP/79B, 1458 (b) Belting of all descriptions, including late, hosepipes, ball bearings with couplings, battical goods, bolts, nuts screws, revets, pullings, lating motors, pumps, iron scraps, rods, plates, lating, galvanised pipes, galvanised wire, canvas spoline, chemical, paper, paints (d); 13-2-65 (e).

lt The Hooghly Artisan's Co-operative Induslation Ltd.; (a); 72 Circular Road, Serampore. latiy (b); SP/690A, 17-4-50 (d); yarn, handloom, th (d); 16-2-65 (e).

it. Means. Shibchandra Dey and Ranu Debi beines) carrying on business under the trade name Ranu's Emporium, 41 New G. T. Road, Uttarpara, Hooghly (a); SP/830A, 30-11-51 (b); Cigarettes, tobacco, toilet goods, provision (d); 17-2-65 (e).

S. K. BOSE, Commissioner.

No. 68 C. T.—4th March 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act. 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules. 1958 the following names and address of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Act, 1956 are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of registration certificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of Electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/resale.
- 1. Messrs. Mansukhlal Mayachand Shah. Joya Kuwar and Chhabildas Mayachand Shah carrying on business under the trade name J. Maya Chand & Sons, 34 Ezra Street, Calcutta (a): 1582A(CL) (Central), 13-2-65 (b): Til seeds, spices powder, hing spices (c).
- 2. Shri Om Prakash Arora carrying on business under the trade name O. P. Arora, 55 Canning Street, Room No. 9, 2nd floor, Block H, Calcutta (a); 1583A(CL) (Central), 18-2-65 (b).
- 3. Shrimati Rekha Bhattacherjee carrying on business under the trade name Messrs. The Young Friends Manufacturing Co., 4/1 Monoharpukur Road, Calcutta-26 (a); 902A(BH) (Central), 5-2-65 (b).
- 4. Shrimati Bina Pani Ray carrying on business under the trade name Messrs. Deluxe Footwear, 226 Rash Behari Avenue, Calcutta (a); 903A(BH) (Central), 9-2-65 (b); Footwears (c).
- 5. Gupta Collective Firms (Private) Ltd. carrying on business under the trade name Precision Tools and Accessories, I Ballygunge Park Road, Calcutta-19 (a); 904A(BH) (Central), 12-2-65 (b); Milling machine, lathe, plant and machinery, spare parts and accessories for manufacture of precision tools (d).
- 6. Shri Hardev Singh Bindra carrying on business under the trade name Messrs. Auto Components, 15/1 Elgin Road. Calcutta (a); 906A(BH) (Central), 16-2-65 (b); Automobile spare parts (c).
- 7. Shree Sarveshwar Company (Private) Ltd., 226 Lower Circular Road, Calcutta-20 (a); 907A(BH) (Central), 17-2-65 (b); Rubber (c).
- 8. Messrs. Kishore Vora and Rajni Narechania carrying on business under the trade name Kishore & Rajni, 138 Canning Street, Calcutta (a); 1813A(CR) (Central), 16-2-65 (b); Ball bearing (c).

- 9. Shri Mamanchand Bagaria (Proprietor) carrying on business under the trade name Pokurmall Mamanchand. 27 Gudri Bazar, Kurseong (a): 402A(DJ) (Central), 13-2-65 (b); Knitting wool (c).
- 10. Messrs. Bends India (Private) Limited, 100 Madhusudan Pal Chowdhury Lane, Howrah (a): 1018A(HW) (Central), 19-2-65 (b).
- 11. Messrs. A. K. Chatterjee and D. C. Adhya carrying on business under the trade name Economic Casting Corporation, 67/1 Annada Prasad Banerjee Lane, Howrah (a); 1019A(HW) (Central), 19-2-65 (b).
- 12. Messrs. Anupriya Bose, A. C. Dey, M. K. Dutta, P. K. Dutta, S. C. Ghosh and S. Chowdhury carrying on business under the trade name United Engineers, 10/7 Kasundea 2nd Bye Lane, P. O. Santragachi, Howrah (a); 1020A(HW) (Central), 20-2-65 (b).
- 13. Shri Ramesh Ch. Dey carrying on business under the trade name Messrs. Plastic Syndicate, 421 G. T. Road North, Howrah (a); 1021A(HW) (Central), 20-2-65 (b).
- 14. Messrs. Babulal Poddar, Sriniwas Poddar and H. P. Poddar carrying on business under the trade name Allahabad Tube Company, 23 Guha Road, Ghusury, Howrah (a); 1022A(HW) (Central), 22-2-65 (b)
- 15. Messrs. A. K. Hazra and Susanta Hazra carrying on business under the trade name S. D. Engineering Works, 4 Joynarayan Babu and Ananda Dutta Lane, Howrah (a); 1023A(HW) (Central), 22-2-65 (b).
- 16. Shri Santosh Kumar Banerjee carrying on business under the trade name Messrs. Sanitary & Agoncy Stores, Scvoke Road, P. O. Siliguri, Dist. Darjeeling (a); 585A(JP) (Central), 16-2-65 (b); Sanitary wares (c).
- 17. Sarbasri Santosh Kumar Lakhotia and Debendra Mohan Maheswari carrying on business under the trade name Bhartiya Tools Supplies, 16 India Exchange Place, Calcutta (a); 1626A(LR) (Central), 5-2-65 (b).
- 18. Shri Anil Kumar Ghatak carrying on business under the trade name Presidency Engineering Co., 12A Netaji Subhas Road, Calcutta (a); 1627A(LR) (Central), 8-2-65 (b).
- 19. Sabasri Ram Kumar Sharma, Narendra Agarwal and Ram Awatar Shroff carrying on business under the trade name Metropole Traders, 16 India Exchange Place, Calcutta (a); 1628A(LR) (Central), 11-2-65 (b).
- 20. Sarbasri Tola Ram Chudiwala, Ram Gopal Dujodwala and Bisheswarlal Dujodwala carrying on business under the trade name Prabhat General Agencies, 33 Netaji Subhas Road, Calcutta (a); 1629A(LR) (Central), 13-2-65 (b); Pine tar (c).
- 21. Sarbasri Sajjan Kumar More, Hanuman Prasad Parasrampuria, Pradip Kumar More and Bhagwati Prasad Parasrampuria carrying on business under the trade name Far East (Sales) Agency, 5 Clive Row, Calcutta (a); 1630A(LR) (Central), 15-2-65 (b); Stone chips (c).

- 22. West Bengal Plywood Manufacturers operative Society Ltd., 22 Strand Road, Calcuta 1632A(LR) (Central), 18-2-65, (b); Coccanut (conditions)
- 23. Shri Narahari Sahu carrying on bushunder the trade name Sitaram Sahu Panwala, P. Jahalda, Dist. Midnapore (a); 506A(MN) (Cent. 12-2-65, (b).
- 24. Shrimati Parbati Sahuani carrying on busi under the trade name Krishna Pradhan Sahu, 7 Railway Market, P. O. Kharagpur, Dist. Midna (a); 507A(MN) (Central), 15-2-65 (b); (1) Soap powders, (2) Castor oil seed, (3) Til seed, (4) cocoanut (c).
- 25. Shri Nepal Chandra Paul (Proprietor) c ing on business under the trade name Me Calcutta Light Syndicate, 49 Ram Mohan Mu Lane, Calcutta (a); 1049A(MR) (Central), 23-265 Mantles for petromax lights and table lamps (c
- 26. Messrs. Mataprosad Gupta, Chhotelal (and Sm. Sushila Debi Gupta carrying on busi under the trade name S. Gupta & Co., 87 Paurusottamroy Street, Calcutta (a); 1050All (Central), 24-2-65 (b); Colour box, cutlery, lo scissors (c).
- 27. Shri Harinath Agarwalla carrying on bust under the trade name Bimal Bros. & Co., 141 Bd Sarani, Calcutta-4 (a); 1196A(SH) (Cent 16-2-65 (b); Readymade garments (c); Raw mater for use in the manufacture of readymade garme (d).
- 28. Shri P. C. Agarwal carrying on business up the trade name C. C. I. Products (India). Rabindra Sarani, Calcutta (a); 1197A(SH) (Cent. 19-2-65 (b); (1) Raw materials, (2) Plant, machine spare parts and accessories for use in the manufact of tank and top of haze light (d).
- 29. Shri Prithichand Agarwala carrying on b ness under the trade name Omprakash Rammi 74/6B Baghbazar Street, Calcutta-3 (a); 118946 (Central), 19-2-65 (b); Oil cakes, groundnuts, gu bags (c).
- 30. Shri Hulsidas Drolia carrying on busi under the trade name Rrolia Bindi Bhawan, 47 l Nava Krishna Street, Calcutta-5 (a); 1199A (Central), 23-2-65 (b); Raw materials for use in manufacture of kum kum, nail polish (d).
- 31. Shri Ramesh Chandra Choudhury carryin business under the trade name Messrs. Tencho is 35 Chittaranjan Avenue, Calcutta-12 (a); 1703A (Central), 5-2-65 (b).
- 32. Monilal P. Mehta and Chimanlal P. I carrying on business under the trade name M. De-Luxe Auto Parts, 7 Sooterkin Street, Calcutt 1704A(SL) (Central), 8-2-65 (b); Distributor p diapharam, repair kit, gear, s. u. pump julla, b fuel pump assay, washer, spring clutch finger, p servokit (c).
- 33. Shri Anil Kumar Roy carrying on bush under the trade name Messrs. Machinery & Equinents Co., 16 Ganesh Chandra Avenue, Calcutta 1705A(SL) (Central), 9-2-65 (b).

Viss Aminchand Shah, Mrs. Jinamati Shamar Shah, Prabawat Jijoykumar Shah, Meena Shah, Manakbai Valchand Shah and Shashikant Shah carrying on business under at name Messrs. Rajendra Engineering Co., Bentinck Street, Calcutta (a); 1706A(SL3 nl), 9-2-65 (b); biezel engines, pump sets and accessories thereof when purchased itess. Cooper Engineering Co., Ltd., Consma House, Whitted Road, Bullard Estate, and BR (c).

Sarbasri Nanubhai K. Jhaveri and Pramod seri (Partners) carrying on business under the name Nanubhai Jewellers, 115 Mahatma is Road Fort, Bombay-1 (a); 23A(CS) (Central), 5 (b).

#### S. K. BOSE, Commissioner.

- 69 C. T.—4th March 1965.—In pursuance of novisions of section 9 of the Bengal Finance | Tax | Act, 1941 (Bengal Act VI of 1941), read rule | 10 fthe Central Sales Tax (West Bengal) | 1958 the following names and addresses of rule dealers whose registrations under the al Sales Tax Act were amended with effect the date noted against each of them and in to fithe particulars appearing in the different m the manner indicated against such particular published for general information:—
- i-(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation, or distribution of Electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resale.
  - (h) Date of amendment.

Messrs. Banarshilal Jhun Jhunwalla (Private) 30 Debendra Ghosh Road, Calcutta (a): MAL) (Central), 9-9-57 (b); (D) Building mate-(A) Lime, stone chips (c): 25-2-65 (h).

Messrs. Sircar Brothers (Private) Ltd., (S) 2 View Road, Calcutta (for) 26/1 S. N. Ray Calcutta-38 (a); (S) 905A(BH) (Central) (for) FG (Central) (b); 15-2-65 (h).

Shri Krishna Goswami (Proprietor) carrym business under the trade name Messrs. Shri
lan Goswami, 60B Bondel Road, Calcutta (a):
lBH) (Central), 30-11-60 (b); (A) Stone chips
l3-265 (h).

(S) Messrs. Gordhandas Agarwala, Ram hr Agarwala, Makhanlal Agarwala, Omprakash hrala and Daya Krishan Agarwala carrying on hess under the trade name Messrs. Lath Steel hrale (for) Messrs. Gordhandas Agarwala, Ramhr Agarwala, Makhanlal Agarwala and Omprah Agarwala carrying on business under the trade

- name Messrs. Lath Steel Traders, 8 Machuabazar Street, Calcutta (a); 1173A(CL) (Central), 6-1-62 (b); 13-2-65 (h).
- 5. Messrs. Vrajlal Doshi, Mugatlal Herjivandas Doshi, Provin Chandra Harjivandas Doshi and Mahendra Kumar Harjivandas Doshi carrying on business under the trade name Messrs. Vanguard Trading Corporation, 55 Canning Street, Calcutta (a): 1421A(CL) (Central), 22-11-63 (b); (A) Cycle, cycle parts and accessories (c): 13-2-65 (h).
- 6. Shri B. S. Kamdar (Proprietor) carrying on business under the trade name Messrs. Victor Commercial Company, 44/45 Ezra Street, Calcutta (a): 337A(CL) (Central), 2-7-57 (b); (A) Buttons (c): 15-2-65 (h).
- 7. Sarbasri Durgadatt Agarwala, Sriram Agarwalla, Gangadhar Agarwalla and Bhajanlal Agarwalla carrying on business under the trade name Messrs. Durgadutt Agarwalla & Bros., (S) 134/1 Mahatma Gandhi Road, Calcutta (for) Raigunj, West Dinajpur, (A) Raigunj, West Dinajpur (West Bengal) (1) (a): (S) 111B(CL) (Central) (for) 9A(ML) (Central) (b): 17-2-65 (h).
- 8. (S) Hasmukh Neemchand Shah, Sm. Vinubhai Pannalal Shah, Jayantilal Neemchand Shah, Protapchand Chimanlal Shah, P. M. Shah, Sm. K. K. Shah and C. M. Shah carrying on business under the trade name Messrs. Pannalal Bros. (for) Messrs. P. M. Shah, C. N. Shah, Sm. K. K. Shah and C. M. Shah carrying on business under the trade name Messrs. Pannalal Bros., 44/45 Ezra Street, Calcutta (a); 237A(CL) (Central), 1-7-57 (b); 18-2-65 (h).
- 9. (S) P. A. Abdul Rasheed and P. R. Rafeeque Ahmed carrying on business P. A. Abdul Rasheed (for) Messrs. P. A. Abdul Rasheed, 1 Colootola Street, Calcutta (a); 322A(CL) (Central), 1-7-57 (b); 18-2-65 (h).
- 10. (S) Shri Kartic Chandra Das (Proprietor) carrying on business under the trade name Mesers. K. C. Das & Co. (for) K. C. Das & Co., 11 Armenian Street, Calcutta (a): 1184A(CR) (Central), 25-5-59 (b); 12-2-65 (h).
- 11. Messrs. Saifuddin Abdullabhoy and Saifuddin Mohammedally carrying on business under the trade name New India Rubber House, 81 Netaji Subhas Road. Calcutta (a): 260A(CR) (Central). 26-6-57 (b); (D) Hardware, (A) Machinery: Lathes, drilling machines, grinders and other machine tools, blowers, oil, rice and flour mills machineries crushing machineries, agricultural implements pumps and pumps fittings; Hardwares: Winches, chains, bellows and forges, files, screwing tackles, grinding wheels, foundry appliances, drills, machine shop appliances, engineers and miscellaneous tools, weighing appliances, wire ropes and attachments, tools, steels, steam and water fittings, cast iron and wrough iron pipes and fittings, boring, brass, copper and hydraulic tubes, automatic sprinklers, water meters, hose and hose couplings, beltings and fasteners, canvas hose, grease and engine oil paints, fencing and fencing wires, screws and nails, ball bearings, roller bearings and plumbers, bolts and nuts, washers, rivets, brass couplings, steel couplings of all sorts, copper and brass sheets (c): 13-2-65 (h)

- 12. Messrs. Nilkanta Parida and Ratha Parida carrying on business under the trade name Kalinga Marine Stores, 83/85 Netaji Subhas Road, Calcutta (a): 1254A(CR) (Central), 12-12-59 (b): (A) Ropes, chains, pulley blocks, lifting tackles, shackles, hooks and rings, thimbles, roll-locks, clamps, screws, turn buckles and bottle screws, sockets, winch, rods, jacks, bearings, paints (c): 13-2-65 (h).
- 13. Messrs. Chhotalal K. Ghelani, Mulchand K. Ghelani, Jayantilal K. Ghelani and Provin Chandra K. Ghelani carrying on business under the trade name Jayant Tube Corporation, 4 Raja Woodmunt Street, Calcutta (a); 1791A(CR) (Central), 11-12-64 (b); (A) Steel tubes (c); 13-2-65 (h).
- 14. (S) Shri Jamunadas Pugalia (Proprietor) carrying on business under the trade name Madan Mohan Co., 40 Netaji Subhas Road, Calcutta (for) Sarbasri Girdhandas Pugalia, Jamunadas Pugalia (Proprietor) carrying on business under the trade name Madan Mohan Co., 40 Netaji Subhas Road, Calcutta (a); 420A(CR) (Central), 11-7-57 (b); 13-2-65 (h).
- 15. (S) Shri Jayantilal J. Thoria (Proprietor) carrying on business under the trade name Jhavar Trading Co. (for) Shri Jayantilal J. Thoria and Shri Nagendas M. Thoria carrying on business under the trade name Jhavar Trading Co., 89 Netaji Subhas Road, Calcutta (a); 1148A(CR) (Central), 19-2-59 (b); (A) Agrico tools (c); 15-2-65 (h).
- 16. (S) Shri Biresh Chandra Singh (Proprietor) carrying on business under the trade name British Plastic & Metal Products (for) Shri Harish Chandra Singh and Shri Biresh Chandra Singh carrying on business under the trade name British Plastic & Metal Products, 85 Netaji Subhas Road, Calcutta (a); 1183A(CR) (Central), 9-9-57 (b); 15-2-65 (h).
- 17. Shri Ramjilal Maheswari (Proprietor) carrying on business under the trade name The Central Trading Co., 137 Canning Street, Calcutta (1), Calcutta (1) (a); (S) 104B(CR) (Central) (for) 395A(CR) (Central) (b); 15-2-65 (h).
- 18. (S) Sarbasri Sudesh Kumar Agarwal, Jugal Kishore Agarwal and Bijoy Kishore Agarwal carrying on business under the trade name Jostle Trading Co., 137 Canning Street, Calcutta (for) Sarbasri Sudesh Kumar Agarwal, Jugal Kishore Agarwal and Manguram Agarwal carrying on business under the trade name Jostle Trading Co., 137 Canning Street, Calcutta (a); 83A(CR) (Central), 19-6-57 (b); 15-2-65 (h).
- 19. Messrs. Akbarali Mahamadali and Fekhruddin Akbarali carrying on business under the trade name A. M. Patel & Co., 71A Netaji Subhas Road. Calcutta (a): 1730A(CR) (Central), 11-4-64 (b): (A) Belt fastener and machinery parts (c): 15-2-65 (h).
- 20. (S) Shri Ramniklal M. Vora (Proprietor) carrying on business under the trade name Progressive Suppliers (for) Shri Hasmukhraj Iswarlal Mehta (Proprietor) carrying on business under the trade name Progressive Suppliers, 109 Old Chinabazar Street, Calcutta (a); 1669A(CR) (Central), 22-10-63 (b); 16-2-65 (h).
- 21. Messrs. Jagannath Pd. Sharma, Kapildeo Pandey and S. P. Sharma carrying on business under the trade name Sree Krishna Glass & Moulding Industries, (S) 4 G. T. Road, Lillooah, Howrah (for)

- 4 G. T. Road, Howrah (a); 998A(HW) ((
- 22. Shri Prahlad Agarwalla (Proprietor) on business under the trade name Messrs. S. I ing Co., Station Feeder Road, P. O. Silga Darjeeling (a); 574A(JP) (Central), 20-11-64 Mirrors, pen and its spare parts, knife, sesse button (c); 13-2-65 (h).
- 23. (S) Messrs. Mahabir Prasad | Hoshierylal Kalyani, Parbati Devi. Dayal Kalyani, Iswar Prasad Kalyani, Shyam Sund yani, Narayan Prasad Kalyani, Bijoy Kumar and Ajoy Kumar Kalyani carrying on busines the trade name Hanuman Rice & Oil Mil Messrs. Banshidhar Kalyani, Rameswar I Durgadutta Kalyani, Hoshierylal Kalyani ar bati Devi carrying on business under the trad Hanuman Rice & Oil Mills, P. O. Dhupgur Jalpaiguri (a); 382A(JP) (Central), 5-12-5
- 24. (S) S. M. Amiya Chakraborty. Shri Padmanabhan, Shri Pulak Kumar Mitra and D. C. Ghosh carrying on business under the name International Engineering Agency (for Amiya Chakraborty, Shri T. Padmanabhan Mira Mondal and Shri D. C. Ghosh carrying of ness under the trade name International Engineers under the trade name International Engineers under the trade name International Engineers (Co., 20 Netaji Subhas Road, Calcutta (a), 1241 (Central), 255-61 (b); 8-2-65 (h).
- 25. Messrs. Gannon Dunkerley & Co Ltd Netaji Subhas Road, Calcutta (a); 108 (Centra!), 22-6-57 (b); (A) Slacked and uns lime (c); 8-2-65 (h).
- 26. Shri Shankar Lal Coondoo carrying on ness under the trade name S. L. Coondoo & Coold Chinabazar Street, Calcutta (a). 39 (Central), 2-8-57 (b); (A) Electric heaters hot (c); 10-2-65 (h).
- 27. Sarbasri Bimalendu Coomar and Sar Coomar carrying on business under the trade Messrs. India Hardware & Tools Company. 20 Subhas Road, Calcutta (a): 711A(LR) (Ce 30-10-57 (b); (A) Coal, aluminium. copper. alcap, dyer flax, tool, crucible, metal wire (c). 1 (h).
- 28. Shri Gouri Sankar Dalmia carrying on ness under the trade name Messrs Greens national Corporation, 15A Clive Row, Calcutt 1322A(LR) (Central), 19-4-62 (b); (A) Water ball cock (c); 11-2-65 (h).
- 29. Sarbasri Omprakash Jhunjhunwala Radheshyam Jhunjhunwala carrying on bu under the trade name Messrs. Textile Ov Agency, 21B Canning Street, Calcutta (a): 1501/ (Central), 10-12-63 (b); (A) Picking band (c), 1 (h).
- 30. Messrs. Ganges Printing Ink Factory. Gillander House, 8 Netaji Subhas Road. Ca (a); 1127A(LR) (Central), 18-5-57 (b); (A) R roller and blanket (c); 12-2-65 (h).
- 31. (S) Sarbasri Satyanarayan Kokra and S narayan Agarwal carrying on business under the name Measrs. National Pipe Fittings Stores

Satyanarayan Kokra, Radheyshyam Agar-Satyanarayan Agarwala and Mangalram Agarcarrying on business under the trade name National Pipe Fittings Store, 21B Canning Calcutta (a): 1578A(LR) (Central), 24-8-64 15-2-65 (h).

Sarbasri Banarshidas Agarwala, Prakash Gupta and Loknath Gupta carrying on busimoder the trade name Gupta Electrode Distri5 Clive Row, Calcutta (a); 1573A(LR)
7.8-64 (b); (A) Welding cutting set, pressure
electrode holder, lighter, goggles, hand screen.
flusk (c); 15-2-65 (h).

Messrs. Philips Carbon Black Ltd., 31 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 31 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbon Black Ltd., 32 Netaji Messrs. Philips Carbo

M. Messrs. MacWood (India) Private Ltd., 5 Row. Calcutta (a); 1606A(LR) (Central), bil 44 (b); (A) Insulation board (c); 15-2-65 (h).

The English & Scottish Joint Co-operative by Ltd. carrying on business under the trade by Deckeajuli Estate, 21 Netaji Subhas Road, insta (a): 849A(LR) (Central), 10-4-58 (b); (S) we in the manufacture of processing of goods rale. (1) Raw materials, (2) Plant, machinery, in parts, (3) Consumable stores, e.g., tea garden is The dealer manufactures the following isses of goods: Tea (for) (1) Raw materials, (2) insumable stores, e.g., tea garden stores. Provided all goods for which are intended for use in the hall process of manufacture of the goods named low: (i) Tea, (ii) Tea seeds (d); 15-2-65 (h).

16 Shri Saifuddin Abdul Kadar (Proprietor) nyung on business under the trade name Machine to the Corporation of India, (S) 23 Canning Street. Itula (for) 135 Canning Street, Calcutta (a); (S) 31A(LR) (for) 1468A(CR) (Central) (b); 17-2-65

37. Sarbasri Harekrishna Ram Krishna and Prab Kumar Mandal (Partners) carrying on business for the trade name Messrs. Mandal Brothers. Impur. West Dinajpur (a); 225A(ML) (Central), 462 (b); (A) Gur, mustard oil (c); 13-2-65 (h).

M. (S) Messrs. Panchudas Kundu, Sasadhar Mu. Mihir Kumar Kundu and Tushar Kanti Mu (Partners) carrying on business under the mame Kundu & Bros. (for) Shri Panchudas Mu (Proprietor) carrying on business under the mame P. D. Kundu & Bros., 113 Monohardas Muk, Calcutta (a); 342A(MR) (Central), 4-7-57; 19-2-65 (h).

9. Shri Pradip Kumar (Proprietor) carrying on ites under the trade name Messrs. K. K. Indus-13G Netaji Subhas Road, Calcutta (a); 3A(MR) (Central), 11-6-64 (b); (A) Diesel engine parts (c); 20-2-65 (h).

0. (S) Shri Samiran Neogy (Proprietor) carrying business under the trade name Messrs. Hari lan Neogy (for) Messrs. Sukumar Neogy and iran Neogy carrying on business under the trade le Hari Sadhan Neogy. 113 Monohardas Chawk. Satta (a); 275A(MR) (Central). (b); 22-2-65 (h).

- 41. (S) Messrs. L. M. Chakraborty, A. K. Chakraborty and B. P. Chakraborty carrying on business under the trade name Chakraborty & Sons (for) Messrs. Chakraborty & Sons, 76E Pandit Purusottam Roy Street. Calcutta (a); 50A(MR) (Central), 25-6-57 ... (b); 24-2-65 (h).
- 42. Shri Trilok Kumar Lakhotia carrying on business under the trade name New Bharat Trading Co., 31 Brabourne Road, Calcutta, Sevoke Road. P. O. Ektiasal, Siliguri, Darjeeling (1 (a); 72B(RB) (Central), 3-7-59 (b); (A) Electric water heater (c); 22-2-65 (h).
- 43. Messrs. Vijoy Sinh Bhimji Doshi and Khimji Bhimji Doshi carrying on business under the trade name India Crockery House, 21 Old Chinabazar Street. Calcutta (a); 735A(RB) (Central), 16-6-59 (b); (A) Stove (c); 25-2-65 (h).
- 44. Messrs. Spinning Accessories (Private) Ltd., 6 Nawab Dilarjung Road, Calcutta (a); 723A(SH) (Central), 9-5-60 (b); (A) Grinding wheels in the column for use in the manufacture or process of goods for sale, (A) Card pin and gill pin in the column (The dealer manufactures or process) (d); 12-2-65 (h).
- 45. (S) Messrs. Jagannath Dubey and Ram Anant Misra carrying on business under the trade name Kashi Timber Co. (for) Messrs. Ramkumar Dubey, Jagannath Dubey, Ram Charya Dubey. Baijnath Dubey and Ram Anant Misra carrying on business under the trade name Kashi Timber Co., 67/10 Strand Road. Calcutta (a); 390A(SH) (Central), 19-9-57 (b): 16-2-65 (h).
- 46. Messrs. P. G. & W. Sawoo (Private) Ltd., 28A Galiff Street, Calcutta-4 (a); 1130A(SH) (Central). 6-6-64 (b); (A) Electrodes after the words "Angel" and Truss accessories after the word "Cleat" (d); 20-2-65 (h).
- 47. (S) Messrs. Manmatha Nath Banerjee, Barun Kumar Banerjee and Arun Kumar Banerjee carrying on business under the trade name Banerjee Electricals (for) Messrs. Banerjee Electricals, 103A Cornwallis Street, Calcutta (a); 147A(SH) (Central), 12-7-57 (b); 24-2-65 (h).
- 48. (S) Messrs. Madanlal Agarwalla, Shambhudayal Agarwalla and Ramswarup Agarwalla carrying on business under the trade name Prabhudayal Sitaram (for) Shri Ramswarup Agarwalla carrying on business under the trade name Prabhudayal Sitaram, 67/47 Strand Road. Calcutta (a); 963A(SH) (Central). 11-9-62 (b); 23-2-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 70 C. T.—4th March 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958 the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation or distribution of Electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resale.
  - (h) Date of cancellation.
- 1. Messrs. Qualitex (Private) Ltd., 128 Hazra Road, Calcutta (a): 353A(AL) (Central), 28-4-61 (b); Bullock drawn agricultural plough, steel shares hoes, harrows, wet land puddler, manure trampler, seed drill, winnower, redge maker, thresher, hard and power drinen duster, sprayers, horticultural knives, hedge shear with notch, prunning knives shows, spade, shovel, pick axe, lawn mowers, sugarcane crushers, bailing pans, winnower, suction hose, delivery hose, hatching incubator, brooder lox, better egg, tester, walf enlmoster, bench clamps, bird scoring apparatus, English electric meter, pulley, spray, painting chains, huller screen, motor starter, fire extinguisher, wheel barrows, chaff cutter, v. belts, brass coupling clamps, hedge shears, ring spanners, fixed spanners, pliers, feeler gauge, box sparmers, allam key set, brass hose, compiling, card washing plant, wrights, falidal, sewing machine base and sewing machine coner, pick axes, bill hooks, transplanting spades, marut sprayers duster, pumping sets and letter washing scales (c): 23-2-65 (h).
- 2. Shibendra Nath Pathak carrying on business under the trade name Messrs. Shibendra Nath Pathak. Watgunge Railway Siding (a): 121A(AL) (Central), 9-8-57 (b); Coal (c): 19-2-65 (h).
- 3. Messrs. National Industrial Distributors, 20 Ballygunge Park Road, Calcutta-19 (a); 414A(BH) (Central), 18-4-59 (b); Super synthetic enamelled wires, copper wires and electrical capacitors (c); 18-2-65 (h).
- 4. Messrs. James & Co. (Private) Ltd., 25 Netaji Subhas Road, Calcutta (a); 176A(LR) (Central), 27-6-57 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended

for use in the actual process of manufacture (goods named below: (i) Lagging for boiler 8-2-65 (h).

- 5. Shri Sudarshan Kumar Talwar carrying business under the trade name S. K. Trading C Netaji Subhas Road, Calcutta (a); 1328/(Central), 22-8-61 (b); Pipe fittings (c); 8-2-65
- 6. Messrs. Rupen Chakraborty and Sud Purkayastha carrying on business under the name Escretee Co., 16 India Exchange Place, Ca (a); 1517A(LR) (Central), 7-2-64 (b); 15-2-65 (
- 7. Shri Surajmal Saraogi, Sm. Narayanı Deb Sm. Moni Debi (Partners) carrying on busıness the trade name Messrs. Saraogi Cloth House, Harrison Road, Calcutta (a): 59B(RJ) (Calcutta 23-4-62 (b); Cotton cloth (c); 25-2-65 (h).
- 8. Messrs. Basudev Mandal, Kedarnath Mandal Amritunjoy Mandal and Niranjan Mandal carrynt business under the trade name Kailash Chamandal & Sons, 67/47 Strand Road, Calcutta-7570A(SH) (Central), 22-12-58 (b); Cement and (c); 16-2-65 (e).
- 9. Messrs. Hareshankar Maskara and Nan Maskara carrying on business under the trade Ganpatrai Shewmukhraj, 67/19 Strand Road. Cal (a); 535A(SH) (Central), 17-6-58 (b), Timber wood (c); 23-2-65 (e).
- 10. Shri Subash Chandra Banerjee (Proposarrying on business under the trade name A Company, 65 Dey Street, Serampore, Hooghly (Mangoe Lane, Calcutta (a); 11B(SP) (Cen 12-9-58 (b); Belting of all descriptions including belts, hose pipes, ball bearings with coupling elical goods, bolts, nuts, screws, rivets, pullings, motors, iron scrap, rod, plate, shafting, galvan pipes, pumps, galvanised wire, canvas tarpat chemicals, paper, paints (d); 13-2-65 (e).

Explanatory notes.—Regarding goods for us manufacture or in the execution of contracts following code letters have been used to indicate meaning noted against each:—

A-Other raw materials.

B—Plant, machinery, spare parts, accessories consumable stores.

S. K. BOSE, Commissions

No. 4194C.T.—12th March 1965. — Shri Pab Kumar Bose, Assistant Commissioner, Commer Taxes, Dharamtolla Circle, has been allowed ear leave for forty-one days from 25th January 1965 of March 1965 under rule 169(a)(i) of the V Bengal Service Rules, Part I.

S. K. BOSE, Commission

# The



### Gazette

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THURSDAY, APRIL 29, 1965

[SAKA 1887

PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

#### GOVERNMENT OF WEST BENGAL

#### TORATE OF COMMERCIAL TAXES

Calcutta

#### WEST BENGAL

#### **NOTIFICATIONS**

- 3 C. T.—11th March 1965.—In pursuance revisions of section 9 of the Bengal Finance ri) Act, 1941 (Bengal Act VI of 1941), the names and addresses of newly registered together with a description of the goods in their registration certificates are published al information:—
- of business and number of branches.
- b) Number and date of the registration certificate
- c) Goods for use in manufacture in West Bengal for sale.
- d) Goods for resale in West Bengal
- Jugal Kishore Singhania carrying on ander the trade name Messrs. Jugal Kishore Ranjanbazar, P. O. Dubrajpur. Birbhum 1565A. 16-2-65 (b); Chillies, cocoanut oil, k. conander seed, poppy seed, cumin seed, fing, soap, soda, ghee, groundnut oil, refined tea, groundnut, sugarcandy, coal tar, empty dip, bags, fenugreek seed, castor oil and dip.
- Madhusudan Banik and Subhas Chandra arying on business under the trade name Bhander. Ghosh Market. Durgapur-4.

  (a). AS/2566A, 19-2-65 (b): Rice, pulses. Baspati. chillies, poppy seed, groundnut, loranges, barley, zarda, hair oil, hair brush.

- tooth brush tooth paste, cocoanut oil, ghee, tea, corrander, cumin seed, fenugreek seed, ani seed, ajowa, cardamon, refined oil, soda, vermilion, tin sweets (d).
- 3. Shri Purusottam Das Lodha carrying on busine's under the trade name Messrs, Purushottam Das Lodha, Shiv Mandir Road, Puranahat, P. O Burnpur, Burdwan (a). AS/2567A, 25-2-65 (b); Pulses, retine oil, groundnut oil and vegetable (d).
- 4. Messrs Badri Prosad Agarwalla and Durga Prosad Agarwalla carrying on business under the trade name Shree Hanuman Stores, 19 Station Road, P. O Burnpur, Burdwan (a). AS/2568A, 25-2-65 (b); Ink, pencil, nib, fountain pen, pen holder, carbon paper, blotting paper, paper weight, snow, powder, creams, tooth paste, brush, scent, nail polish, comb, nail cutter, hair oil, cocoanut oil (in tin), mantle, incense stick, torch, electric bulb, butter, ghee, covner, barley, slate, blade, safety razor, blue, napthalene, sewing thread and niddle, lock, chalk, register diary, playing cards, invitation cards, tinopal, cloves, vermilion, candle, gunny bags, stamp pad, gum, instrument box, buttons, boot polish, tooth powder, jam and jelly (d)
- 5. Shri Nishikanta Bhattacharjee (Proprietor) carrying on business under the trade name N. Bhattacharjee & Co., 70 Canning Street, Calcutta (a), AT/4040A, 27-2-65 (b): Ghee, tinopal, butter, lozenges, and toffees (d).
- 6. Shri Niranjan Roy Chowdhury (Proprietor) carrying on business under the trade name Popular Stores, 71 Canning Street, Calcutta (a); AT/4041A, 27-2-65 (b); Sewing thread, ribbons, buttons, hooks, knitting materials and hair pin (d).
- 7. Shri Santram Rakhi carrying on business under the trade name Lakshmi Chemical & Watch

- Co., 162/164 Mahatma Gandhi Road, Calcutta (a); AT/4035A, 19-2-65 (b); Watches, clocks, watch straps, wrist band and rolled gold ornaments (d).
- 8. Sarbasri Lalchand Gobindram Talreja and Sunderdas Verhomal Rajani carrying on business under the trade name Toy's Centre, 71 Canning Street, Room No. H-26, Calcutta (a); AT/4036A, 22-2-65 (b); Toys, plastic and polythene utensils. toy machines, plastic buckets and flowers (d).
- 9. Sarbasri Ram Dayal Periwal and Abir Chand Rathi carrying on business under the trade name Ramdayal Chandratan, 88 Jamunalal Bazaz Street, Calcutta (a); AT/4037A, 23-2-65 (b); (1) Raw materials. viz., cotton canvas, jute canvas, eyelets and thread, (2) Plant, machinery, spare parts and accessories, viz., Sewing machines and their parts and accessories. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Tarpaulin, (ii) Ration bags (c); Cotton canvas, water-proof cotton, canvas and jute canvas (d).
- 10. Shri Desraj Talwar carrying on business under the trade name Desraj Tilakraj, 17 Armenian Street. Calcutta (a); AT/4038A, 24-2-65 (b).
- 11. Amitava Narayan Choudhury, Samir Kanti Mukherjee and Shrimati Smrittee Sur carrying on business under the trade name Messrs. Modern Engineering Tools. 80 Jhowtala Road, Calcutta-17 (a); BH/3759A, 19-2-65 (b); Steam union, steam tee, steam elbow, steam bend w/s, hand gloves, finger strips, roll mounting brackets, long gudgeon, star gear, sprocket, anagra-bushing, lathe, drill machines, plaining cutters, cold seal, gland, knuckle joint, valve and sheet for triplex pump, engineers square, clutch nut, clutch plate, clutch hub, clutch disc, c. i. gear housing (d).
- 12. Sunil Gupta carrying on business under the trade name Messrs. Bengal Distributors, 30D Southend Park. Calcutta (a); BH/3760A, 20-2-65 (b); Dyestuff, red t. r. base and garnet g. b. c. base (c).
- 13. Subodh Chandra Nandy carrying on business under the trade name Messrs. Bhawanipure Oil Stores, 47 Karaya Road, Calcutta-17 (a); BH/3761A, 22-2-65 (b); Mustard oil, cocoanut oil, groundnut oil (d).
- 14. Stephen Avetic MacJohn and Carapiet Stephen MacJohn carrying on business under the trade name Messrs. Metalics (India), 20B & C Dilkhusa Street, Calcutta-17 (a); BH/3762A, 22-2-65 (b); (1) Raw materials. (2) Machinery, spare parts and accessories, (3) Consumable stores, viz., gas and welding materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Iron and steel components and non-ferrous castings for cranes (c).
- 15. Stephen Avitic MacJohn and Carapiet Stephen MacJohn carrying on business under the trade name Messrs. Select Products. 20B Dilkhusa Street. Calcutta-17 (a): BH/3763A, 22-2-65 (b): (1) Raw materials, (2) Machinery, spare parts and accessories, (3) Consumable stores, viz., emery clofie and water paper. Provided that all goods for which exemption from payment of sales tax is claimed are intended

- for use in the actual process of manufacture goods named below: Autofans and toys tell.
- 16. Shri Shibnath Mondal (Proprietor) on business under the trade name Messrs Mondal, Bajepratappur, Burdwan (a) B3-3-65 (b); (1) Raw materials (2) Piant, may spare parts and accessories. Provided that a payment of sale claimed are intended for use in the actual promanufacture of the goods named below. (i) (c).
- 17. Sarbasri Dayaram, Tek Chand Ahu Ramesh Prosad (Partners) carrying on busines the trade name Messrs. Hind Brick Manufa Gangpur, Jotram, Burdwan (a): BN 1457A (b): (1) Raw materials. (2) Plant, machiner parts and accessories, (3) Consumable stores vided that all goods for which exemption payments of sales tax is claimed are intended in the actual process of manufacture of the named below: (i) Bricks (c).
- 18. Shri Gour Kanti Chowdhury (Pro carrying on business under the trade name G. K. Chowdhury, Saidabad, Khagra, Man (a); BR/796A, 27-2-65 (b); Stone chips and ballast (d).
- 19. Shri Saifuddin Ahmed carrying on he rader the trade name Messrs. Saifuddin A Babubazar, Jangipore, Mursidabad (a) BR 25-2-65 (b); Coir string, suth, cardamon, figroundnut oil, linseed oil, barley, chilles, of jute rope, pin, pencil, comb, powder, grot cuminseeds, fenugreek seeds, carway seeds, fruit, corriander seeds, fennel seeds, awa and seeds (d).
- 20. Shri Jagadish Chandra Ghosh (Procarrying on business under the trade name Jagadish Chandra Ghosh, Nutan Bazar, Coch (a); CB/1019A, 19-2-65 (b); Butter, ghee, tenmeat, card, nonta, vegetables, fruits (d)
- 21. Flintrock Products (Private) Ltd. 4 Ba Street, Calcutta (a): EL/3704A, 27-2-65 (b) cides, pesticides, fungicides, weedicides and ticides (d).
- 22. Thakorlal Hiralal Estate (Private) Lt. R. N. Mukherjee Road. Calcutta (a). EL: 20-2-65 (b); Mustard oil, cocoanut oil, til 0 groundnut oil (d).
- 23. Shri Ranajit Kumar Bose (Proprietor ing on business under the trade name Bosk (3 Mangoe Lane, Calcutta (a), FL 37624 (b); (1) Raw materials. Provided that all got which exemption from payment of sales t claimed are intended for use in the actual promanufacture of the goods named below matters, printed registers and forms, printed a books (c); Printed registers, account books. I forms and law books (d).
- 24. Shrimati Durgarani Dasi (Proprietresi) ing on business under the trade name Hotel & taurant, 12/2 Old Post Office Street. Calcut EL/3703A, 23-2-65 (b); (1) Raw materials Pi that all goods for which exemption from payn sales tax is claimed are intended for use in

- process of manufacture of the goods named that tea, hot coffee, cooked food (c).
- Shri Gour Mohan Pal carrying on business ager the trade name Messrs. City Spring Manufactor, P-74 Benaras Road, Belgachia, Howrah Manuf
- 26 Shrimati Mina Rani Roy carrying on business under the trade name Messrs. Main Engineering Concern. 9,5 Kantapukur Lane, Kadamtala, Howrah al. HW 2936A, 26-2-65 (b); (1) Raw materials. Newded that all goods for which exemption from ament of sales tax is claimed are intended for use a the actual process of manufacture of the goods amed below for sale: (i) Hinges, valves, bible gear, agon rod and guide bush (c).
- 17 Messrs. Shiva Nath Tandon, Rajkumar [apaer and Sambnu Nath Tandon carrying on business under the trade name Industrial Engineering & Galvanting Co., 3 Sukhlal Jahuri Lane, Calcutta-7 [a] JK 3394A, 19-2-65 (b); (1) Raw materials, (2) [hint, machinery, spare parts and accessories, (3) [cosumable stores, e.g., furnace oil, ammonium chloride, roll salt. Provided that all goods for which exemption from payment of sales tax is claimed are mended for use in the actual process of manufacture of the goods named below: Galvanized wires, dross, 200, ash, lead ash, wire sorts for sale (c).
- 28 Shrimati Mira Bose, Sm. Madhuri Dey, Sm. Amita Sen and Sm. Santi Banerjee carrying on bisiness under the trade name Magnesia Insulation (c. 27 Nalini Sett Road, Calcutta (a); JK/3395A. 22-65 (b); (1) Raw materials. Provided that all pods for which exemption from payment of sales to its claimed are intended for use in the actual moves of manufacture of the goods named below. Mico screw fixing, pipe jointing compound, asbestos toxic fibre; Refractory: High alumina cement, gainester, power and paste; Foundry products, e.g., iron to coment, core oil, dextrine gum, wardening powder; Chemicals, e.g., Barium carbonate, calcium, silicate, kly syrap for sale (c).
- 29 Shri Ganesh Prosad Agarwal carrying on business under the trade name Hillman Ghee Corporation, 91 Burtolla Street, Calcutta-7 (a): JK/3396A, 32-65 (b): Ghee, cocoanut oil, groundnut oil and refined groundnut oil, mustard oil (d)
- 30. Shri Radheshyam Gupta carrying on business ander the trade name Radheshyam Hardware Stores. Il Burtolla Street, Calcutta (a): JK/3397A, 24-2-65 (b): M. s. flat. m. s. grounds. nuts, hessian cloth, both, hearing, electrodes, regulator, cutogen nozzles, azzles, welding set, hose pipe, fibre helmet, leather spron, spark lighter, pipe, earthing clamps, flux, table, welding gum boots, face shield, hose clamps, all packet, cotton waste, drills, electric fan and accessories, grinding paste, rods, glasses, electrode bolders, gloves, henets, g. i. sockets, elbow, tec, mons, goggles, m. s. angles, emery stores, shaftings, stangs (d).

- 31. Messrs. Rukmini Kanta Ghose, Anadi Narayan Ghose, Saradındu Narayan Ghose and Sm. Usha Rani Ghose carrying on business under the trade name Lakshmi Narayan Traders, 13A Digamber Jain Temple Road, Calcutta (a); JK/3398A, 25-2-65 (b); Cumin seed, tapioca, ajwa seed (jawan), rasin, starch, fenugreek seed, chandani, catechu (khadir) (d).
- 32 Shri Gajanand Agarwalla (Proprietor) carrying on business under the trade name Messrs. Poddar General Stores. Sevoke Road, P. O. Siliguri, Dist. Darjeeling (a), JP'2204A, 19-2-65 (b); Umbrella, holdall, canvas and plastic bags, suitcase and mosquito curtain (d)
- 33. Messrs. Ramchandra Agarwalla. Dwarka Prasad Agarwalla and Ramniranjan Agarwalla carrying on business under the trade name Parasrampuria Traders, Station Feeder Road. P. O. Siliguri, Dist. Darjeeling (a), JP/2205A, 22-2-65 (b): Spices, cocoanut oil, groundnut oil, linseed oil, old newspaper, satifood, lozenge, soap, soda ash and condensed milk (d).
- Prasad Agarwalla carrying on business under the trade name Sree Mahabir Industries. Mi lanpalli, P. O. Siliguri, Dist. Darjeeling (a); JP/2206A, 22-2-65 (b), (1) Raw materials, (3) Consumable stores, viz., mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:

  (i) Planks, frames and sized timber (c), Timber and logs (d).
- 35. Shri Sudhir Sankar Choudhury (Proprietor) carrying on business under the trade name Messra. Subir Saw Mi'l, 90 K. C. Das Road, Santipur, Nadia (a); KR/2098A, 15-2-65 (b); (1) Raw materials. (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, viz., machine oil, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Plank and scantling of wood, (ii) Wooden box, wooden furniture and (iii) Packing cases (c).
- 36. Messrs. Sudhir Kumar Singha, Maha Prasad Dey and Nimai Sanyashi Dey (Partners) carrying on business under the trade name Singha & Co., Bara And tha Nadia (a); KR/2099A, 16-2-65 (b); Lin seeds, boot, rahars, musur, jute (d).
- 37. Shri Purnananda Modak (Proprietor) carrying on business under the trade name Messrs. Purnananda Modak, College Street, Krishnagar, Nadia (a); KR/2100A, 19-2-65 (b); Rice, khesary, mator, kalia, job (d).
- 38. Sarbasri Ajit Kumar Majumdar, Nirmal Chandra Sinha and Saroj Mukherjee carrying on business under the trade name Oriental Iron Foundry. 19 Strand Road. Calcutta (a): LR/3658A. 19-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, e.g., hard coke, graphite powder. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual of process of manufacture in West Bengal for sale of the goods named below: (i) Track wheels, (ii) C. i. specials and (iii) Machinery parts (c).

- 39. Messrs. I. B. M. World Trade Corporation arrying on business under the trade name Messrs. B. M. World Trade Corporation, 16 Strand Road. alcutta (a): LR/3659A, 22-2-65 (b).
- 40. Sarbasri Govendas Baheti. Manık Chand Aaheswari and Brijratan Mohta carrying on busiless under the trade name Baheti Brothers, 3 Comnercial Buildings, Calcutta (a); LR/3661A, 23-2-65
  b); Asbestos mill board, water taps, belt fastener.
  lectrical tapes, m. s. scrap, expanded metal (d).
- 41. Shri Yeshwant Chopra carrying on business inder the trade name Chopra Machineries Corporation, 27/2C Strand Road, Calcutta (a): LR/3662A. 5-2-65 (b): (1) Raw materials, (2) Plant, machinery, pare parts and accessories, (3) Consumable stores, g., lubricants, cotton waste. Provided that all codes for which exemption from payments of sales ax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (1) Rice mill machinery parts (c): (1) Huller shell and (2) Shafting (d).
- 42. Shri Sudhir Chandra Saha, Shri Bimal Chandra Saha, Shri Sachindra Nath Saha, Kshitish Chandra Saha and Shri Anil Chandra Saha carrying on usiness under the trade name Messrs. Panchapur Rajshahi) Satish Industries, 246A Maniktala Main toad, Calcutta (a); MK/3865A, 20-2-65 (b); (1) Raw naterials: B. p. sheet and b. p. casting and paints.

  3) Consumable stores, viz... oxygen and carbide rovided that all goods for which exemption from ayment of sales tax is claimed for use in the actual rocess of manufacture of the goods named below: londuit pipes for sale (c).
- 43. Shri Saroje Bandhab Maiti carrying on busiess under the trade name Messrs. Vivekananda lotel and Restaurant, 107C Vivekananda Road. 'alcutta (a); MK/3866A, 20-2-65 (b); (1) Raw laterials: Tea and coffee. Provided that all goods or which exemption from payment of sales tax is laimed are intended for use in the actual process of lanufacture of the goods named below: Cooked lod, tea and coffee for sale (c); Cakes and cold rinks (d).
- 44. Shri Nripen Paul carrying on business under the trade name Messrs. Chemiquip (India), 64 Simla treet, Calcutta-6 (a); MK/3867A, 22-2-65 (b); (1) taw materials: Stainless steel sheet and rods, brass heet and rods, copper sheet and rods, (2) Machinery: lectric motors. Provided that all goods for which kemption from payment of sales tax is claimed are tended for use in the actual process of manufacture f the goods named below: Stainless steel, copper nd brass goods for sale (c); Filter paper and glass nd rubber goods for laboratory use (d).
- 45 Shri Suraj Narayan Shaw, Shri Bejoy larayan Shaw, Shri Shyam Narayan Shaw, Shri am Narayan Shaw, Shrimati Shakuntala Shaw and hrimati Ganti Shaw carrying on business under the ade name Messrs. Hind Crucible Co., 242/2B laniktala Main Road. Calcutta (a); MK/3868A, 5-2-65 (b); (1) Raw materials: Fire-clay, plaster of aris, graphite, (3) Consumable stores: Coal, furnace II. Provided that all goods for which exemption tom payment of sales tax is claimed are intended or use in the actual process of manufacture of the cods named below: Crucible and accessories for the cods named below: Crucible and accessories for the cods named below: Crucible and accessories for the code of the code

- 46. Shri Lokenath Pandey, Shri Hridayanand Pandey and Shri Shewnanda Pandey carrying of business under the trade name Messrs. Kishore Principles of the MK/3869A, 25-2-65 (b); (1) Raw materials and type. Provided that all goods for which exemples from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Printed matter for sale (c)
- 47. Sarbasri Naresh Chandra Shaima and Biod Kumar Pansari (Partners) carrying on business under the trade name Messrs. Ashoka Automobiles and Machinery, Rajmahal Road, Malda (a), Ml. 784A 19-2-65 (b); Spare parts of motor vehicles and machineries, tube-well and its parts, grease and brake oil, mobil oil, emery stone, emery paper, filled gauge, bolts, nuts, hexa blade, wrench, hexa frame cutting pliers, screw driver, hylett sheet, asbestos rola and brass shim sheet (d).
- 48. Shri Sadhan Chandra Ghosh carrying on business under the trade name Sadnan Chandra Ghosh, Chandrakona Road, P. O. Satbankura, Dist. Midnapore (a); MN/1790A. 22-2-65 (b) (i) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Sal poles and firewood (c).
- 49. Shri Lalit Chandra T. Wora carrying on business under the trade name Lalit Chandra 1 Wora, 12 Gole Bazar. P. O. Kharagpur, Dist Midnapore (a); MN/1791A, 22-2-65 (b); (1) Cycles (2) Cycle spare parts and accessories, (3) Cycle tyres and cycle tubes, (4) Rickshaw accessories and (5) Petromat light parts (d).
- 50. Shri Bhubaneswar Tewari carrying on business under the trade name Bhubaneswar Tewari. Vill. and P. O. Belpahari. Dist Midnapore (at. MN/1792A, 22-2-65 (b); (1) Raw materio Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (1) Sal poles and firewood (c).
- S1. Shri Parmanand Singh and Shri Stasan Kumar Singh carrying on business under the trade name Parmanand Singh Chandrakona Road P O Satbankura, Dist. Midnapore (a): MN 1793A 22-2-65 (b); (1) Raw materials. Provided that all goods is claimed are intended for use in the actual precess of manufacture in West Bengal for sale of the goods named below. Sal poles and firewood (c)
- 52. Shri Babulal Jain carrying on business under the trade name Babulal Jain, Fatak Bazai, Khanda P. O. Kharagpur, Dist. Midnanore (a), MN 17942 22-2-65 (b); (1) Batteries, (2) Glass ware (3) Ioiet goods, (4) Hair oil, (5) Confecteneries, (6) Pan masala, (7) Vermilion, (8) Fireworks, (9) Plastic toys and baugles, (10) Locks, (11) Fountain pens. (12) Ribbons and blades and (13) Colour powder (d)
- 53. Messrs. Metal Investors (Private) Ltd., 157
  Netaji Subhas Road (3rd floor), Room No 204.
  Calcutta-1 (a); MR/2780A, 26-2-65 (b); Non-ferrous metal (d).

Hemraj Sud, Basant Kumari Sud and Dooduwala carrying on business under same Tex Industry, Shed No. D-5, 6, 7 Bon Industrial Estate, Calcutta-35 (a); A 12-2-65 (b); (1) Raw materials, (2) Plant, spare parts and accessories. Provided work for which exemption from payment of a claimed are intended for use in the actual manufacture of the goods named below: 5 (c)

lessis. Ayodhya Prasad Rawat, Banshidhar and Gokul Chand Rawat carrying on busisier the trade name Rita Glass Works. 2 ne Circular Road. Calcutta-53 (a); 12.2-65 (b); (1) Raw materials, (2) Plant, n, spare parts and accessories, (3) Constores, e.g., coal and machine oil. Prothat all goods for which exemption of sules tax is claimed are intended for use atual process of manufacture of the goods xlow Glass wares (c).

tar Sahartali Samabaya Bhandar Ltd.
on business under the trade name Uttar Samabaya Bhandar Ltd. 2 Maharaja umar Road (South), Baranagore, Calcutta-36, "71A, 15-2-65 (b); Toilet powder, tooth with powder, toilet snow, toilet cream, hair cream, perfumeries, tooth brush, cocoanut evercise books, groundnut oil, shoe polish, an, jelly, quash, butter, robin blue, tugan un blades, shaving brush, chillies, rice, justard oil, tinopal, tea and coffee (d).

in Shib Nath Dutt carrying on business: trade name Original Jessore Comb Indusumarpara, Saheb Bagan, Dum Dum. 24-(a), PG/3172A, 18-2-65 (b); (1) Raw (2) Plant, machinery, spare parts and Provided that all goods for which from payment of sales tax is claimed are for use in the actual process of manufacture ods named below: Celluloid combs (c).

Fig. (a), PG/3173A, 20-2-65 (b); Cement (d).

Mesirs. Basanta Maity, Madan Chandra Salla Bala Dashi and Durga Maity carrying Mees under the trade name Modern Industrial Swinhoe Lane, Calcutta-42 (a); PG/3174A, 1th. (1) Raw materials, (2) Plant, machinery. National accessories Provided that all goods exemption from payment of sales tax is attenteded for use in the actual process facture of the goods named below: Copper brass wedge contact, knife switch, duplex f brass, gun metal brushes and iron cast and connectors (c).

She Prem Ratan Mall carrying on business be trade name Messrs. Prem Ratan Mall. Das Gupta Road, Purulia (a); PR/458A (b). Turmeric, coriander seed, soda, vegemusiard oil, coccoanut oil, groundnut oil. oil, poppy seed, gram, beshan, atta, maida. Uses, gur, gunja seed, oilcake, salt, yarn, chillies and cumin seed (d).

- 61. Shri Kanhaiyalal Mall carrying on business under the trade name Messrs. Kanhaiyalal Mall. Arunoday Dutta Street, Purula (a): PR/457A. 24-2-65 (b): Groundnut oil, cocoanut oil, niger oil, soda, poppy seed, coriander seed, cumin seed, chillies, pulses, jagree, vegetable, turmeric, mustard seed, oil cake, mustard oil, black pepper, betelnut, salt, ghee, methi, ajwan, ani seed (d).
- 62. Messrs. Srawan Kumar Bagla and Ramratan Bondia carrying on business under the trade name Hanuman Industries & Chemical Corporation, 5 Mission Row. Calcutta (a); RB/1525A, 26-2-65 (b); T. s. powder, t.k. powder, bobbins, n. c. scrap, card pin, gill pin, tarpaulin, belting, drums, plain tree rollers, o. w. agent, felt bobs, rivets, bailing buckles and teak wood (d).
- 63. Messrs. Mahadeo Jalan, Motilal. Rampratap Sureka and Bishwanath Sureka carrying on business under the trade name United Enterprises, 5 Mission Row. Calcutta (a): RB/1526A. 26-2-65 (b). Electrodes, pine wood, reflector lights, bulbs. flood light glass, capacitors, fibre sheet and single phase transformer (d).
- 64. Messrs. Ram Prashad Kedia and Shew Kishan Damani carrying on business under the trade name Super Industrial Corporation, 63 Radhabazar Street, Calcutta (a): RB/1527A, 26-2-65 (b): Bolts and nuts, rivets, copper wire, buckets, d. c. c. wire, surtch, plug-bits, soldering iron, electric lamps, connectors, c. t. s. and v. i. r. wires, ball bearings, screw and coal (d).
- 65. Shrimati Nirupama Jain carrying on business under the trade name Messrs. Mercantile Engineers, 4 Chandni Chowk Street, Calcutta (a); SL/4320A, 13-2-65 (b). Engineering tools (d).
- 66. Shrimati Khosebai Scal carrying on business under the trade name Messrs. The Reliance Rubber Goods Concern, 13/B Durga Pithuri Lane, Calcutta (a): SL/4321A, 15-2-65 (b): Rubber tubings, rubber corks, rubber sheets, rubber hose, rubber rings, polythene bags and rubber moulded goods (d).
- 67. Messrs. Tata Johnson Ltd., 10 Princep Street, Calcutta (a); SL/4322A, 17-2-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (1) Paper and pulp machinery including parts and accessories thereof (c); Paper and pulp machinery including parts and accessories thereof (d).
- 68. Sarbasri Praveen Kumar Shah and Saralal Shah carrying on business under the trade name Messrs. Prmici Motors, 7 Sooterkin Street, Calcutta (a): SL/4323A, 17-2-65 (b): Spare parts and accessories of motor vehicles, spare parts and accessories of motor tractors, tools for motor garages (d)
- 69. Messrs. Delhi Iron & Steel Stockists (C. S.) Association (Private) Ltd., 77/1 Mahatma Gandhi Road, Calcutta (a); SL/4324A, 17-2-65 (b); Iron and teel materials (declared goods only), pipes and pipe fittings (d).
- 70. Shri Roop Narain Sharma (Proprietor) carrying on business under the trade name Paper Chemical Works, 236 Dwarick Jungle Road, Bhadrakali,

Dist. Hooghly (a); SP/1719A, 3-3-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed arc intended for use in the actual process of manufacture of the goods named below: (1) Gunimed products and (2) Paper brightener (c).

- 71. Mohd. Mobin Shamsı and Mumtaz Ahmed (Partners) carrying on business under the trade name Universal Chemical Industries, 20 Marquis Street. Calcutta (a): TL/2897A, 22-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods naised below: (i) Polythene sheets, tubes, bags and sleeves (c); Polythene tubes and sheets (d).
- 72. Sarbasri Sitaram, Madan Mohan Sharma and Om Prokash Sudan (Partners) carrying on business under the trade name Kanhyalall Kıshorilalı (Calcutta). 5 Dharamtolla Street. Calcutta (a): TL/2898A, 22-2-65 (b): Jam, jelly, tinned fruits, fruit juice, tinned fish, pickles soup (d).

#### S. K. BOSE. Commissioner.

No. 74 C. T.—11th March 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act. 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches

- (b) Number and date of the registration certificate.
- (c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.
- (e) Date of amendment.
- 1. Paramjit Singh Sawhery carrying on business under the trade name Messrs. British Engineering Corporation. 128 Hazra Road. Calcutta (a); AL/860A, 27-11-61 (b); (A) Consumable stores. e.g., oil (c); 27-2-65 (e).
- 2. Kanailal Dutta and Sachindra Nath Dutta carrying on business under the trade name Messrs Kanailal Dutt. 106 Diamond Harbour Road. Calcutta (a): AL/13A. 18-9-41 (b): (A) Colour, soda, salamag, chinese blue, arrowroot, starch and crude drugs (such as esabgul, chinata, hartaki, amla and bahera) (d): 3-3-65 (e).
- 3. (S) Messrs. Rash Behari Nandy and Kumar Nandy carrying on business under the trade name Rash Behari Nandi & Sons (for) Messrs. Rash Behari Nandi, Burabazar, P. O. Raniganj. Dist. Burdwan (a); AS/435A. 18-9-43 (b); (S) (1) Raw materials, (2) Plants. machinery, spare parts and accessories, (3) Consumable stores, e.g., acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use

- in the actual process of manufacture of the named below: Ornaments (for) Gold, silver copper, bronze, nisadal, sohaga, dhan, et A. B. & C. Certified that the purchaste be required for use in any process in the man of ornaments for sale (c), 13-2-65 (e
- 4. (S) Messrs. Chandi Prosad Saraf, Debi Saraf and Man Kumari Devi Straf carrying ness under the trade name Messrs. Babailal Saraf and Prosad (for) Messrs. Babailal Saraf carrying on business inder it name Messrs. Babulal Chandiprosad, filed P. O. Raniganj, Dist. Buildwan (a) A 28-9-41 (b): 19-2-65 (e).
- 5. Messrs. Rameswarlal Saraf, Marhora Saraf, Bani Devi Saraf, Nancial Saraf and Keshore Saraf carrying on business under the name Shewbuxrai Rameswarlal, P.O. Bitaka Burdwan (a): AS/6B, 24-9-41 (b), (D. merchandise as and when required (A) Sycaristic sold amonia powder, sulphare in powder, fite bricks, fire clay powder mustard seeds, mustard cil., gram, arhair wheat (d); 19-2-65 (e).
- 6. (S) Sri Balwant Singh Sethi carrying of ness under the trade name Messrs Manawala ing Corporation (for) Shri Balwant Single State Miss Pritpal Kaur carrying on busine of trade name Messrs. Manawalia Finding Constitution, Durgapur-3 (a): AS 2410 (1993) 25-2-65 (e).
- 7. Messrs. Raghunath Pd. Rungta and Kt Khaitan carrying on business under the flag Vinay Surendra & Co., 2. Mulick Stop C (a); AT/3879 A. 1-2-63 (b) (A) Here and hand tap, sciew grinding machine in graphite powder, bent after powder in staps, joist, pipe and sandary filter tin staps, joist, pipe and sandary filter a valves, fire buckets abrasives, g were more batteries, sythe stones, lock, who make the pick counter, crankends, who hadden competendle, liver, spring, m is channed in site 20-2-65 (e).
- 8. (S) Shri Ambalall M Gandle carrying of ness under the trade name Rasikled & Co. A Rasiklall M. Gandle and Shri Ambalall M carrying on business under the trace same F & Co., 70 Canning Street, Calcutta (a) AI 29-3-55 (b); (D) Second hand vi he seek velvetuns, machinery parts and a head goods, plastic goods, stoves. Jamp parts of and lamps, torch, torch batteries, cactric particle fans, electric goods including pipe (c) (e).
- 9. (S) Shu Rupchand Udher at Shewal carrying on business under the trade name I Trading Co. (for) Sarbasri Rep.ha.d Uther trade name I Tikamdas Chendamid carrying on business under the trade name I Trading Co., 174/C Jamunalal Boyay Street (a): AT/3857A, 23-11-62 (b): 22.2-65 e
- Mouji Shah and Jivandas Mouji Shah and Jivandas business under the trade Sons, (S) 9 Amrate'la Lane, Calcutta (for) 1 l

- formula de Street, Calcutta (a): AT/2378A, 25-1-50
- Calcutta Woodcraft (Private) Ltd., (S) 33 (manual Street, Calcutta (for) 29 Waterloo Street, Ltd., (a); (S) AT/4039A (for) EL/3387A (b); 4105 (c)
- (S) Sarbasri Gopaldas Hardasmal Sakhrani sakhrani Gopaldas Sakhrani carrying on busi-section of the trade name Bombay Saree House (for) Gopaldas Hardasmal carrying on business under trade name Bombay Saree House, 156 Cross test. Calcutta (a); AT/2675A, 12-5-51 (b); 24-2-65
- Jonab Saifuddin M. Kan Kawala carrying on name Paramount Tools opportune. 65 Canning Street, Calcutta (a): 14015 A. 12-1-65 (b); (A) Automobile parts, paints a colour, printing machine parts, numbering urbone and parts, p. v. c. tube (d): 4-3-65 (e)
- (5) Shri Keshabji Madhabji Patel. Shri Girjamexar Revashankar and Shri Kanji Mulji Pate me on business under the trade name Bhagkeshabji & Co. (for) Shri Keshabji Madhabji me and Shri Bhagwanji Virji Patel carrying on me Bhagwanji Keshavji 23 25 Armenian Street. Calcutta (a):
- Ionab Nasibur Rahman carrying on business the trade name Nasib Brothers, 71 Canning Mark Collutta (a); AT/3973A, 1-6-64 (b); (A) with pick eye brow pencil, gem clip, pen holder, machine, painting box, punching machine, the cepting machine, feeding bottle, measuring to fastene, marbles (d); 4-3-65 (c)
- Shri Atma Singh (Proprietor) carrying on the only the trade name Messrs Construction ment Parts Distributors, (S) 5 Outram Street, in (for) 138 Canning Street, Calcutta (a), 31775 A (for) CR/3434A (b); 19-2-65 (e)
- Messs, Hindusthan Metal Relining Works 11d, 2/2A Harrington Street, Calcutta (a): H 354A 9-12-44 (b); (D) Metals and (1) Any raw materials, (2) Plants, machinery, spare at (3) Consumable stores Certified by the in tacting of refined metals for sale, (S) (1) Raw 202 (2) Plant, machinery, spare parts 2 sines (3) Consumable stores. Provided that It roods for which exemption from payment of s a is claimed are included for use in the actual is of manufacture of the goods named below reference lead, brass, aluminium, gun metal, at sticks, bronze, white metal in the form of get places and sticks and galvanising steel for ' D Metals, (A) Copper, brass, zinc, lead ne tium gun metal, white metal zinc mazak At in the form of ingots, tiles, sticks plates, dross. rap and ashes (d): 19-2-65 (e).
- Messrs East Anglia Plastis (India) Ltd., (S) Camae Street, Calcutta-16 (for) 23 Camae Street statta (a), BH/3361A, 19-3-62 (b), 20-2-65 (c)
- 10 Messrs. Dr Paul Lohman (India) Ltd. (S) 3 Imac Street. Calcutta-16 (for) 23 Camac Street. 21 up 2-16 (a); BH/3723A, 23-11-64 (b); 20-2-65

- 20 Ranut Sen and Alpana Roy carrying on business under the trade name Messrs. Chmi Commerce d Co., 10 Middleton Row, Calcutta-16 (a); Bir 3585 \( \) 20-8-64 (b); (A) Dead burnt magnesite, socium, silicate (d); 20-2-65 (e).
- 21 Mess's Shree Madhusudan Mills Ltd.. 31 Chowringhee Road, Calcutta-1 (a): BH/2438A, 1-1-50 (b). (A) Veoctian blinds (window screen made either from wood or from aluminium sheets) (d): 23-2-65 (c).
- 22. Meisrs, Hindusthan Gas & Industries Ltd., 22 New Tangia Road, Calcutta (a); BH/307B 6-4-54 (b), (A) Steel sheet, steel bars, oxygen and acetylene gas (d), 24-2-65 (e)
- 23. (S) Sarbasri Sarju Prosad Bhagat and Tara Chand Bhagat (Partners) carrying on business under the trade name Messrs Late Prabhuram Bhagat Sarju Prosad Bhagat (for) Messrs, Late Prabhuram Bhakat Sarju Prosad Bhakat Bajepratappur, Burdwan (a); BN 63A, 7 10-47 (b), 19-1-65 (e).
- 24 Sarbasti Shyamsundar Pal Bansidhar Pal and Netai Chand Pal (Partners) carrying on business under the trade name Messrs, Radhagobinda Pal & Sons, Memari, Burdwan (a), BN/374Å, 12-2-45 (b); (A) Agallo! (d); 18-1-65 (e).
- 25 (S) Sarbasri Durgapada Dutta. Ragabeswar Dutta and Biswanath Dutta (Partners) carrying on business under the trade name Messrs. Durgapada Dut a (tor) Shri Durgapada Dutta (Pioprieior) carrying on business under the trade name Messrs. Durga Pada Dutta. Scharabazar, P. O. Schara, Burdwan (a); BN 996A, 13-3-52 (b); 18-1-65 (c).
- 26 (S) Sarbasro Icho Harji Patel and Devsi Ha ji Pat I Naravan Keshta Patel, Samji I odha Pat and Dhanji Bhanji Patel (Partners) carrying on business under the trade name Messrs. Laxmi Saw Mill (for) Messrs Kanji Sivji Patel, Kanji Shibdas Patel Parbatdana Patel, Ranmul Dana Patel, Denji Hitip Patel, Karsan Lodha Patel, Jetha Hirji Patel and Dwarkadas Virji Karia (Partners) carrying on business under the trade name Messrs. Laxmi Saw Mil Memari. Burdwan (a), BN/1184A, 1-5-57 (b); 18-1-65 (c)
- 27 Sarbasti Motibala Ash and Nemai Chandra Ash (Partners) carrying on business under the trade name Me is Motibala Ash. Nemai Chandra Ash, Seharabazar P O Schara, Burdwan (a), BN/1012A, 20-5-52 (b), (A) Groundnut, 10pes, soda, coal tar, catachu, ceconut sugarcandy, jira, pepper, dhania, mouri, chandani and methi, (D) Mustard oil, pulses, oil cakes, gur, salt, sugar, maida, kerosene, match, soap vegetable oil and tobacco (d); 18-1-65 (e).
- 28 Sa basii Durga Pada Dutta, Raghabeswar Dutta and Biswanath Dutta (Partners) carrying on business ander the trade name Messrs Durga Pada Dutta, Scharabazat, P. O. Schara, Burdwan (a): BN 996A, 13-3-52 (b) (A) Poppy seeds, jira, pepper, dharia mouri, methi chandani, kalajira, soda, gumbia ajwan, incense, tejpata, chimney, elachi, ghet cocoanut oil, castor oil, groundnut oil, groundnut niger oil lime, cocoanut and coal tar, (D) Spices, oils hardware goods and grocery articles, oil cakes and sali (d), 19-2-65 (e).
- 29 (S) Sarbasri Samir Prosad Khan, Pulak Prosad Khan, Dipak Prosad Khan, Sandip Kumar

- Khan and Madhu Sudan Khan (Partners) carrying on business under the trade name Messrs. Pranballav Khan and Tara Pada Khan (for) Messrs. Ambika Prosad Khan, Samir Prosad Khan. Pulak Prosad Khan, Dipak Prosad Khan and Sandip Prosad Khan (Partners) carrying on business under the trade name Messrs. Pranballav Khan & Tara Pada Khan, Katwa, Burdwan (a); BN/36A. 24-9-41 (b); 2-3-65 (e).
- 30. (S) Seth Khiamal (Proprietor) carrying on business under the trade name Messrs. Seth Khiamal (for) Messrs. Seth Khiamal, B. B. Ghosh Road. Burdwan (a); BN/882A, 27-4-51 (b); 3-3-65 (e).
- 31. (S) Shri Nobin Chandra Harilal Mehta (Partners) carrying on business under the trade name Messrs. B. Harilal & Co. (for) Messrs. B. Harilal & Co., Raniganjbazar, Burdwan (a); BN/385A, 3-4-45 (b); 3-3-65 (e).
- 32. (S) Messrs. Saurindra Narayan Dhar, Nathmal Bohara, Meghraj Bohara and Nemai Chandra Dhar (Partners) carrying on business under the trade name Khagra Silk House (for) Messrs. Saurindra Narayan Dhar, Nathmal Bohara, Meghraj Bohara and Gopinath Sen (Partners) carrying on business under the trade name Khagra Silk House, Khagra, Mursidabad (a); BR/720A, 26-2-62 (b); 24-2-65 (e).
- 33. Messrs. Subodh Kumar De and Amal Kumar De carrying on business under the trade name Subodh Kumar De & Amal Kumar De, Khagra, Mursidabad (a); BR/662A, 24-5-60 (b); (D) Oils, (A) Linseed oil, groundnut oil and sutli (d); 26-2-65 (e).
- 34. Messrs. Sushil Kumar Biswas. Sm. Labanya Mayee Biswas, Ajit Kumar Biswas and Abhoy Kumar Biswas carrving on business under the trade name B. Ajit & Brothers, 6 Dr. Surendra Nath Bhattacherjee Road, Berhampore, Mursidabad. Mursidabad (1) (a): BR/50B, 15-1-65 (b): (A) Linseed oil, tea and brasso (d): 26-2-65 (e).
- 35. (S) Messrs. Gorakhmal Agarwala, Narayan Prosad Agarwala and Sardarmal Agarwala (Partners) carrying on business under the trade name Agarwala & Co. (for) Shri Gorakhmal Agarwala carrying on business under the trade name Messrs Agarwala & Co., Khagra, Mursidabad (a); BR/254A, 17-1-50 (b); (D) Oil, (A) Linsced oil, groundnut oil, cocoanut oil, til oil and amla (d); 26-2-65 (e).
- 36. Messrs. Jatindra Nath Sarkar and Kamal Kumar Sarkar carrying on business under the trade name Jatindra Nath Sarkar & Kamal Kumar Sarkar, Dhulian, Mursidabad (a); BR/47A, 15-10-41 (b); (A) Coal tar (d); 26-2-65 (e).
- 37. Messrs. Fmar (India) Private Ltd., 135 Canning Street, Calcutta (a); CR/2511A. 6-11-51 (b); (A) Drilling derrick. oil circuit breaker and locos (d); 19-2-65 (e).
- 38. Shrimati Shanta Ben Patel (Proprietress) carrying on business under the trade name Gujrat Hardware Stores, 138 Canning Street. Calcutta (a); CR/2618A, 20-7-56 (b); (A) Clinical thermometers (d); 19-2-65 (e).
- 39. Messrs. Rijhumal J. Balani. Iswardas R. Balani and Bhagwandas R. Balani carrying on business under the trade name Messrs. Indian Paper Agency, 1/2 Jackson Lane, Calcutta (a); CR/1386A, 10-5-48 (b); (A) Invitation and visiting cards, gum

- and callotapes, manufactured Paper and board (d); 19-2-65 (e). envelopes (d);
- 40. Sarbasri Ashabhai G. Patel, Tribhuban Carrying on busi under the trade name Messrs. Bhailal G. Patel, Old Chinabazar Street, Calcutta (a), CR 197 27-9-41 (b); (A) Trin magic eye (d); 20-2-65 (e).
- 41. Shri Joyantilal J. Jhavaria (Proprietor) ca ing on business under the trade name Jhavor Tract Co., 89 Netaji Subhas Road, Ca'cutta CR/2853A, 2-2-59 (b); (D) Hardware. (A) Bearm beltings, bolts, nuts. rivets, washers. fish plates, spikes, jim crows, pipes, g. m., c. 1. rubber polythene fittings, screws. brass, copper, aluministeel sheets and rods, lead and tin and solder material, agrico tools and its handles, chanis; chain pu'ley blocks, ropes and ropes pulley block insulation board and plywood, hand and mach grinders. precision and eng. tools, crab winct pliers, cutters, wrenches, files, saws, tapes and d cutting and measuring tools. cotton and jute was spun yarn, anvils and swage blocks, valves, coc clips, iron tappings and seals (d): 22-2-65 (e).
- 42. Sarbasri Padma Kumar Gupta, Hardwann Hetampuria and Santosh Kumar Gupta carrying business under the trade name General Stores Bearing Corporation, 1 Bonfield Lane, Calcuta (CR/3350A, 20-6-63 (b); (A) Grinding wheels g metal rods, welding accessories, rivets, pipe and pifittings, nozzles, chain pulley blocks, electric meto venetion blinds, oil seal (d); 23-2-65 (e).
- 42A. Sarbasri Mahammed Husam and Saifudd carrying on business under the trade name Mess S. M. Brethers, 70 Old Chinabazar Street Calcutal; CR, 3343A, 15-6-63 (b); (A) Welding screecoloured mirrorised glass, goggles for welder, light with flent stone, flent stone highter, conduit die an stock, ebonite sheet, porcelain pipe, bakelite sheelliner, pistoning, rubburing, valve, piston, gasket, falcomplete with nuts and washer sheet were rope, g stey rod (d); 24-2-65 (e).
- 43. Sarbasri Durgapada Mukheriee Ait Kuma Mukherjee and Pankoj Kumar Mukherjee carryin on business under the trade name Carl Fingineerin Co., 40 Netaji Subhas Road, Calcutta (a). CR 32554 18-7-62 (b): (A) Chains (d): 25-2-65 (c)
- 44. Messrs. Dawoodbhai Abdullabhai, Surajbha Akborali and Abidbhai Akbarali carrying on bus ness under the trade name S Saify & Co., 61 Netaji Subhas Road, Calcutta (a): CR 22654 17-12-52 (b): (D) Mill stores, (A) Too's, machiner and machine parts, welding and soldering accessories lifting tackles, chain pulley block, jacks, wire rope and accessories, m. s. chains, pipes and pipe fitting metal fittings, pressure gauges, gauge glasses, asbesto valves, metals, pumps, pump parts and spars abrasives grinding wheels, emery cloth, emery parts, and papers, grinding pasts, fluse, rubber sheets, hoses, pipes, valves and rings, asbestos pipes and sheets, fibre pipes and sheets, graphite and asbestos jointings smooth on cement, weighing scales, driving components for machine and parts thereof, belt ags, belts, fasteners, ball bearings, sockets and blocks, sprocket wheels, pinions and balls, bolts, nuts, washers, screws rivers, nails, wires (d); 25-2-65 (e)

- Messrs. Asamshyanidas Binani, Padma and Govardhandas Binani (Partners) carrying trade name Mathuradas banas (for) Messrs. Ghanshyamdas Binani mahandas (for) Messrs. Ghanshyamdas Binani mahandas (for) Messrs. Ghanshyamdas Binani mahandas (Fartners) carrying on business the trade manie Mathuradas Goverdhandas, and Road, Calcutta (a); CR/941A, 17-4-44 (b); (c)
- Messrs. Mohamedali, Yoosufally and Sm. carrying on business under the trade Globe Hardware & Tools Stores, 12B Clive Calcutta (a); CR/3517A, 5-12-64 (b); (A) paraffin engine (d); 24-2-65 (e).
- Messrs. Prafulla Kumar Shivlal Kothari and business under the name Vasko Trading Co., 138 Canning Street, and (A) Calcutta (1) (a); (S) CR/242B (for) 395A (b); (A) Motor parts (d); 25-2-65 (e).
- l Messrs. North Dhemo Coal Co. Ltd., 135 mag Street, Calcutta (a); CR/2504A, 12-1-48 (b); (l) Raw materials, (2) Plant, machinery spare and accessories, (3) Consumable stores. Product of sales tax is claimed are intended for use actual process of raising of the goods named (1) Coal (raising of coal) (c); 22-2-65 (e).
- N. (S) Messrs. Jwala Prasad Sharma, Jagannath Balkishan Sharma, Anjani Kumar Sharma, Rulan Kumar Sharma, Jugalkishore Sharma and Prakash Sharma (Partners) carrying on busi-under the trade name Jaylall Narsingdass (for) and Jwala Prasad Sharma, Jagannath Sharma Balkishan Sharma (Partners) carrying on busi-under the trade name Joylall Narsingdass, icking (a); DJ/259A, 2-3-45 (b); 22-2-65 (e).
- (S) Messrs. Jwala Prasad Sharma. Jagannath Ma. Balkishan Sharma Anjani Kumar Sharma. Ratan Kumar Sharma, Jugalkishore Sharma and Mad Prakash Sharma (Partners) carrying on busiunder the trade name Sound Service and Sales Messrs. Jwala Prasad Sharma, Jagannath Ma and Balkishan Sharma (Partners) carrying business under the trade name Sound Service & 5. Darjeeling (a): DJ/133A, 7-10-41 (b); 22-2-65
- I Shri B. K. Roy (Proprietor) carrying on busiunder the trade name Blue Print Chemists &
  gasts. I Old Court House Street, Calcutta (a):
  1516A, 9-12-47 (b); (D) Drugs and chemicals
  (I) Any other raw materials, (2) Plant.
  tanery, spare parts, accessories and consumable
  a. (3) Building or plumbing materials or fixtures
  med for construction, fitting out or repair of any
  fag. Certified by the purchasing dealer to be
  inted for use in any process in the manufacture
  pharmaceutical products (c); (A) Readymade
  ments, mosquito nets, liveries, waterproofs, pillow
  1 mattress (d); 20-2-65 (e).
- Mesars. Singer Sewing Machine Company. 29 too Street, Calcutta (a): EL/3283A, 13-9-58 (b): Frider business machines including computing. Mating. adding, duplicating and typewriting since, spare parts and requisite thereof, graphic equipment, date processing equipment, electrolad communication equipment (d): 29-2-65 (e).

- 53. Shri Tapendra Nath Butta Gupta (Proprietor) carrying on business under the trade name Massar.

  D. G. Traders, 1 British Indian Street, Calcutta (4):
  EL/3331A, 28-9-59 (b); (A) (1) Raw materials, (2)
  Plant, machinery, spare parts and accessories, (3)
  Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Pipe fittings (c); (D) Hardware (d): 22-2-65 (e).
- 54. (S) Baijnath Sarawgi Smriti Nidhi Trust (Proprietor) carrying on business under the trade name Messrs. Acme & Go. (for) Shri Chandra Kumar Sarawgi (Proprietor) carrying on business under the trade name Messrs. Acme & Co., 8/1 Esplanade East, Calcutta (a); EL/3637A, 11-2-64 (b); 22-2-65 (c).
- 55. Messrs. Industrial Importers (Private) Ltd., 49 Stephen House, 4 Dalhousie Square, Calcutta (a); EL/1408A, 23-1-47 (b); (A) Caster wheels (d); 27-2-65 (e).
- 56. Messrs. Ramraksh Pal Chowdhury, Ratni Devi Chowdhury, Kamal Kumar Chowdhury, Sushil Kumar Chowdhury Ramesh Kumar Chowdhury and Prem Kumar Chowdhury carrying on business under the trade name Ramraksh Pal Chowdhury. 108 Stephen House, Dalhousie Square East, Calcutta (a); EL/3671A. 24-10-64 (b); (A) M. s. channels and m. s. flats (d); 27-2-65 (e).
- 57. Shri Mathura Das Baldwa carrying on business under the trade name Messrs. Universal Engineering Works, Ichapore Road, Shampore, Dasnagar, Howrah (a); HW/2810A, 17-8-64 (b); (A) Square nut, valve, top cap, inspection glass, sprayer, air cooler brass tubes, brass imperrer, c. i. pinion, m. s. pinion, wooden parts, piston gun metal rings, copper gaskets and m. s. bolt (d); 19-2-65 (e).
- 58. Messrs. Anil Kr. Polley, Baladev Satra, Gabardhan Polley, Santa Kumar Polley and Sufal Ch. Satra carrying on business under the trade name Bharat Chemical & Colour Industries, P-65 Benaras Road, Howrah (a); HW/205B, 22-4-64 (b); (A) Aluminium ash and aluminium dross (d); 19-2-65 (e).
- 59. (S) Shri Prantosh Kumar Sen carrying on business under the trade name Messrs. Bhargab Engineering Works (for) Shri Ramani Mohan Sen, Shri Netai Chandra Sen and Shri Prantosh Kumar Sen carrying on business under the trade name Messrs. Bhargab Engineering Works, 292 Benaras Road. Belgachia, Howrah (a); HW/1716A, 6-7-5 (b); 19-2-65 (c).
- 60. Messrs. Jagannath Pd. Sharma, Kapilde Pandey and S. P. Sharma carrying on business under the trade name Sree Krishna Glass & Mouldia Industries, (S) 4 G. T. Road, Lillooah, Howrah (for 4 G. T. Road, Howrah (a); HW/2886A, 23-12-64 (b) 22-2-65 (e).
- on building under the trade name Messrs. Beads (India), 21/4 B. K. Pal Temple Road. Belur, Howrest 14/4 HW/2806A, 14-8-64 (b); Insert Bush after the work "M. s. bends" (c); 22-2-65 (e).
- 62. Messrs. Ranjit Sinha and Dhruba Ranji Sinha carrying on business under the trade and

- The Bengal Foundry Company, P-33 Benaras Road, P. O. Dasnagar, Howrah (a); HW/1664A, 4-4-51 (b); (S) (1) Raw materials. (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, e.g., hard coke. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) C. i. casting, machinery parts, k. g. weights, sanitary fittings and vices (for) C. iron, cast iron, pig iron, hard coke, borax, paints, lead, lubricating, hardware, c. i. pan and steel and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture c. i. pans, machineries, small tools, castings and blocks and mill stores for sale (c); (D) General hardware and machineries, plants, spare parts, tools, mill stores beltings (d); 22-2-65 (e).
- 63. Shri Mrinal Kanti Bose carrying on business under the trade name Industries & Enterprises, 17 Padma Babu Road, Bally, Howrah (a); HW/2345A. 21-12-61 (b); Insert "Ayurvedic tooth powder, pain balm and hair oils" after the words "Rasamanik and rasakapur" (c); 23-2-65 (e).
- 64. (S) Shri Narendra Nath Chowdhury, Shri Priya Nath Dutta and Sm. Jyatika Das Gupta carrying on business under the trade name Messrs. National Stores Supply Agency (for) Shri Narendra Nath Chowdhury carrying on business under the trade name Messrs. National Stores Supply Agency, P-280 & 282 Benaras Road, Belgachia, P. O. Dasnagar, Howrah (a); HW/1649A, 1-7-55 (b); 26-2-65 (e).
- 65. Shri Abani Mohan Daw carrying on business under the trade name Daw Engineering Works. (S) 49 L. Road, Belgachia, Howrah (for) 122 Benares Road, Howrah (a); HW/847A, 28-9-48 (b); 1-3-65 (e).
- 66. Shri Bejoy Chand Sircar carrying on business under the trade name Messrs. B. C. Sircar & Co., 6 "L" Road, P. O. Dasnagar, Belgachia, Howrah (a); HW/2599A, 11-10-63 (b); Insert cast iron mouldings after the word "pulley" (c); 1-3-65 (e).
- 67. (S) Shrimati Ajita Bala Manna and Gobindalal Manna carrying on business under the trade name Manna Engineering Works (for) Shrimati Ajita Bala Manna carrying on business under the trade name Manna Engineering Works, 67 Sreekissen Vakhat Lane, Howrah (a); HW/2048A, 13-11-59 (b): 1-3-65 (e).
- 68. Messrs. Shyama Pada Patra, Rajat Kr. Hazra, Amarendra Nath Hazra and Sm. Pushpa Rani Mondal carrying on business under the trade name S. P. Industries (India), 11/2 Brindaban Mallick Lane, Howrah (a); HW/2590A, 20-9-63 (b); (A) (1) Raw materials, (2) Plant. machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bolts, nuts, rivets, railway signalling wagon components and cane buckets (c); (A) Bone cuttle fish, railway signalling and wagon components (d); 3-3-65 (e).
  - 69. (S) Messrs. Baburam Gupta, R. K. Gupta and Shyamlal Gupta carrying on business under the trade name Insufiex Industries (for) Messrs. Electric

- Insulation Manufacturing (Private) Ltd., 278 Road, North, Salkia, Howrah (a): HW/2139A, (b); 4-3-65 (e).
- 70. Shri Manindra Nath Paul (Proprietor) ing on business under the trade name Paul Gring Works. 12 Bysack Street, Calcutta (a); JK, 24-8-59 (b); (A) M. s. flat (d); 19-2-65 (e).
- 71. (S) Shri Subhas Chandra Sil (Karta, undivided family) carrying on business und trade name Messrs. Gokul Chandra Seal (fc Hrishikesh Sil (Proprietor) carrying on the under the trade name Messrs. Gokul Chandra Valini Sett Road, Calcutta (a); JK/1100A, (b); 19-2-65 (e).
- 72. Shri Gopikrishna Maheswary (Pro carrying on business under the trade name Jeetmal Kalloomall, 8/1 Sukhlal Johury Calcutta (a): JK/731A, 25-9-41 (b); (A) Gunn jute twine, dhuna, jeera, paper bags (d); 19.2
- 73. Shri Babulal Chaudhury (Proprietor) c on business under the trade name Messrs. Chou Mineral Industries, 149 Cotton Street. Calcut JK/3337A, 27-5-64 (b); (A) Asbestos, black carbon black, core binder, dextrine, iron dus scale powder) (d); 19-2-65 (e).
- 74. Shri Kailash Chandra Khandelwal prietor) carrying on business under the trade Messrs. Calcutta Steel Corporation. 48 Nalu Road. Calcutta (a); JK/3318A. 29-2-64 (b) Plates, slabs, wire nails, squares, hoop iron, channels and pipes (d); 22-2-65 (e).
- 75. Shri Nandlal Sharma (Proprietor) carry business under the trade name Messrs. India Agency, 2 Digambar Jain Temple Roal, C(a); JK/3339A, 11-6-64 (b); (A) Electric fan 22-2-65 (e).
- 76. Messrs. Binapani Roy and Nritya Gopa carrying on business under the trade name Saha & Co., 8/1 Maharshi Debendra Road, C (a); JK/2490A, 9-12-52 (b); (A) A. c. corrugates (d); 23-2-65 (e).
- 77. Shri Nandial Sharma (Proprietor) carryi business under the trade name Messrs India l Agency, 2 Digambar Jain Temple Road, Ci (a); JK/3339A, 11-6-64 (b); (A) Manda rop 23-2-65 (e).
- 78. Shri Dinabandhu Tah (Proprictor) ca on business under the pada Tah & Son, 18 Maharshi Debendra Calcutta (a); JK/58A, 26-9-41 (b); (A) Ridgin 23-2-65 (e).
- Agarwalla, Banwarilal Ladia and Fulia Debi carrying on business under the trade name Traders (for) Shri Purushottamdas Thard (Prop carrying on business under the trade name Traders, P-11 Debendra Dutt Lane (1st Calcutta (a); JK/3379A, 30-12-64 (b): 25-2-65
- 80. (S) Shri Tarapada Kundu (Proprietor) ing on business under the trade name Messrs. I dra Nath Kundu (for) Shri Upendra Nath K (Proprietor) carrying on business under the name Messrs. Upendra Nath Kundu, Bazar

hip. Nadia (ala R/57A, 21-9-49 (b); 19-2-65

Messrs. Sukumar Dutta, Shyamapada Dutta, Messrs. Sukumar Dutta, Binwanath Dutta and Kartick in Dutta (Pariners) carrying on business under note name Sukumar Dutta & Brothers, Bethuai Nadia (a); KR/1813A, 7-2-58 (b); (A) sery goods (d); 19-2-65 (e).

(S) Messrs. Ramendra Lal Saha. Shyamendra Saha, Satyendra Lal Saha. Shrimati Tarubala Dipak Kumar Saha and Kanchan Kumar Saha and Kanchan Kumar Saha and Eashmi Narayan Bhandar (for) Gosta Behari Tarubala Saha and Dipak Kumar Saha ers) carrying on business under the trade name 1. Raja Lakshmi Narayan Bhandar, Railbazar, atal Nadia (a); KR/1646A, 4-3-55 (b); 20-2-65

Shri Biswanath Kolay carrying on business. the trade name Messrs. Kolay Engineering 23/24 Strand Road, Calcutta (a); LR/3223A, 361 (b); (A) (1) Raw materials, (2) Plant. Storey, spare parts and accessories, (3) Consider that all goods for which exemption from ments of sales tax is claimed are intended for in the actual process of manufacture of the goods and below: (i) Railway electrical coach parts and ment (c); (A) Brass, copper, aluminium bronze. Ferrous and non-ferrous casting materials, harder goods (d): 19-2-65 (e).

M. Shri Hasmukhlal M. Desai carrying on busiunder the trade name Messrs. Hasmukhlal m. 7G Clive Row, Calcutta (a): LR/3413A. 463 (b): (A) Magnesium chloride (d): 20-2-65 (e).

B. Shri Sambhu Charan Nandy carrying on busiunder the trade name Messrs. S. C. Nandy & 10 Canning Street, Calcutta (a); LR/3425A. 363 (b); (A) Silver steel, brass rod, s. b. welding hubber air hose, steel punch, cast iron blocks; 20-2-65 (e).

16. Baitakhal Tea Co. Ltd., (S) 12 India change Place, Calcutta (for) 9 Brabourne Road. Insta (a); (S) LR/3660A (for) RB/688A (b); 265 (e).

77 Scottish Assam Tea Co. Ltd., (S) 2 Fairlie 128, Calcutta (for) 4 Mangoe Lane, Calcutta (a). 128/360B (for) EL/295B (b); 23-2-65 (e).

M. Messrs Angsu Prokash Bhattacherjee, Nirode ha Bhattacherjee, Madhusudan Bhattacherjee and hi Chandra Bhattacherjee carrying on business for the trade name Bhattacherjee Brothers. (S) 7 Netaji Subhas Road, Calcutta (for) 71/A Netaji has Road, Calcutta (a); (S) LR/361B (for) 1/18B (b); 24-2-65 (e).

B. (S) Shri Shyamapado Banerjee (Proprietor)
lying on business under the trade name Messrs
P. Banerjee (for) S. P. Banerjee. 15 Clive Row
l floor), Calcutta (a); LR/2961A, 21-8-50 (b);
ld5 (e).

No. Shri Partha Mukherjee carrying on business in the trade name Messrs. Eastern Industrial portion, 40/A Baldeopara Road, Calcutta-6 (a): (3679A, 7-1-64 (b); (A) Asbestos packingston sheet, chain pulley block, manila ropes.

galvanised iron binding wire after the words "M. s. rods" (d); 20-2-65 (e).

91. Shri Kashi Prosad Jhajharia, Shrimati Dwarki Devi and Shri Bimal Kumar Jhajharia carrying on business under the trade name Messrs. The Orient Biscuit Co., 61 Muktaram Babu Street, Calcutta (a): MK/3580A, 24-6-63 (b): (S) (1) Raw materials: Peper and spices, baking powder, groundnut oil, essence, amonium carbonate, flour, cocoanut oil, (2) Machinery parts. (3) Consumable stores: Coal, firewood, sazi, khar, cocoanut oil and groundnut oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Biscuits, paper for sale (for) (1) Raw materials: Carbonate for essence, ammonium baking powder, flour, cocoanut oil, groundnut oil, (2) Machinery parts. (3) Consumable stores, viz., coal, firewood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Biscuits for sale (c); 22-2-65 (e).

92. Shri Durga Prosad carrying on business under the trade name Messrs. Sree Gancsh Battery Co., 27 Gorachand Bose Road, Calcutta, (A) Calcutta (1) (a); (S) MK/270B (for) MK/3666A (b); 22-2-65 (e).

93. (S) Shri Brijlall Agarwalla and Shri Ramabatar Jhunjhunwalla (Partners) carrying on business under the trade name Messrs. Ram & Co. (for) Shri Ramabatar Jhunjhunwalla carrying on business under the trade name Messrs. Ram and Co., 4 Thakurdas Chakraborty Lane. Calcutta, Calcutta (1) (a); MK/261B, 3-9-63 (b); 22-2-65 (e).

94. (S) Shri Harilall Shaw and Shri Chotelall Shaw carrying on business under the trade name Messrs. Harilal Chhotelal (for) Messrs. Ram Naren Ram Shaw, Harilall Shaw and Chotelall Ram Shaw carrying on business under the trade name Messrs. Harilal Chhotelal, 77 Kailash Bose Street, Calcutta (a): MK/2981A, 2-3-59 (b); 22-2-65 (e).

95. Messrs. Tarak Nath Gupta, Radheshyam Gupta and Narsinghdas Gupta (Partners) carrying on business under the trade name Messrs. B. R. Gupta & Sons, 77 Kailash Bose Street, Calcutta (a); MK/174A, 14-10-41 (b); (A) Condemned wagon, iron and steel scrap, condemned boiler (d); 22-2-65 (e).

96. Shri Braja Gopal Saha, Shri Dulal Chand Adhikary and Shrimati Gourirani Banik (Partners) carrying on business under the trade name Messrs. Calcutta Engineering Syndicate, 19 Goabagan Street, Calcutta-6 (a); MK/3678A, 28-12-63 (b); (A) Raw materials: Aluminium sheet and aluminium wires after the words "Aluminium scrap for manufacture of aluminium belts and hangers" (c); 23-2-65 (e).

97. (S) Shri Madan Mohan Dutta (Proprietor) carrying on business under the trade name Measrs. The St. Gibs Company (for) Messrs. The St. Gibs Company, 60 Balaram Dey Street, Calcutta (a): MK/2704A. 28-9-56 (b): 25-2-65 (e).

98. (S) Shri Bejoy Kumar Amarendra Nath Sadhukhan and Shri Amarendra Nath Sadhukhan and Shri Carrying on business Sambhunath Oil Mill, 16 Ultidanga Road, Calcutta (a); MK/1666A, 6-6-49 (b); 25-2-65 (c).

- 99. Shri Gouri Shankar Pilaniwala carrying on business under the trade name Messrs. Pilaniwala Plastic Corporation, 12 Peary Mohan Paul Lane. Calcutta (a): MK/3677A, 27-12-63 (b); (S) (1) Raw materials: Alkhathene granules, alkathene wastage, polythene tubes and sheets, (2) Machinery, spare parts and accessories, (3) Consumable stores: Spirit and colour. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Polythene bags, polythene wire, polythene dolls, polythene tubes, polythene wire, polythene bolts and polythene pipes for sale for (1) Raw materials: Polythene tubes and sheets. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Polythene bags for sale (c); (A) Printing ink after the words "Polythene sheets" (d); 25-2-65 (e).
- 100. Messrs. Khemchand Bothra, Jaichandlal Bothra and Jaichandlal Rampuria carrying on business K. K. Trading Corporation, 6 Jamunalal Bazaz Street, Calcutta-7 (a); MR/2703A, 10-7-63 (b): (A) Stone chips (d); 27-2-65 (e).
- 101. Shri Brojendra Nath Koley (Proprietor) carrying on business under the trade name B. N. Engineering Works, 68D Netaji Subhas Road. Calcutta (a); MR/2748A, 5-8-64 (b); (A) After the words "Manufacture of the goods named below": Auxiliary spring for eye bolt, lever, lever door lock type, lever bearing, operating lever, double lever, fork lever, fourway crossing, chain links, lever door lock side, cam lever, k2 attachments for chain link, winding housing top part, winding housing bottom part, motor bracket, housing wheel protection, shield, housing (break motor bracket) (c); 3-3-65 (e).
- 102. Messrs. M. M. B. & Co. (Private) Ltd., 111/C Netaji Subhas Road, Calcutta (a); MR/2215A. 25-5-54 (b); (D) After consumable stores, viz., "Rounds, angle, bolts and nuts, aluminium sheets, brass sheets", (A) After consumable stores, e.g., "fuel, lubricants, electrodes and paints" (A) After the words: Manufacture of the goods named below: "Light, structural jobs, fabrication job" (c); 1-3-65 (e).
- 103. Messrs. Kewalchand Mimani, Bhagwandas Mimani, Gopidas Mimani and Gokuldas Mimani carrying on business under the trade name Kewalchand Memani, 35 Cross Street, Calcutta (a); MR/2120A, 25-2-53 (b); (A) Photographic goods (d); 4-3-65 (e).
- 104. (S) Shri Kshitish Chandra Talukdar carrying on business under the trade name Messrs. K. C. Talukdar (for) Messrs. K. C. Talukdar, 9 Rifle Range Road, Belgharia, 24-Parganas (a); PG/2135A, 12-9-52 (b); 13-2-65 (e).
- 105. Behala Wholesale Consumers' Co-operative Society Ltd., 4 Panchanantala Lane, Calcutta-34 (a); PG/3154A, 6-1-65 (b); (A) Groundnut oil (d); 16-2-65 (e).
- 106. Shri Lakshmi Kanta Pal carrying on business under the trade name Associated Indian Electricals, (S) 45 R. N. Das Road, Dhakuria, Calcutta-31

- (for) 19 Bank Colony, Dhakuria, Calcutta PG/3047A, 30-4-64 (b); 17-2-65 (e).
- 107. Messrs. Annaraj Mehta. Deoraj Parasmal Mehta and Moolchand Mehta carrousiness under the trade name Ashok Fou Metal Works, B/3 Bon Hooghly Industrial Calcutta-35. (A) 23 Feeder Road, Areadah Parganas (1) (a); (S) PG/209B (for) PG/279 17-2-65 (e).
- 108. Shri Balai Charan Dey carrying on a under the trade name Kamala Chemical Corp 135 Paramanic Ghat Road, Calcutta-3 PG/2987A, 21-2-64 (b); (A) Catechu, keros lamp and gas lamp and parts, french chalk, and dyes, hemp cord; sisal rope, grease and gum copal, graphite, hessian cloth, sodium resin, gypsum, myrabalam, iron sulphate, two oxalic acid, wax. car polish, domestic utensia, light, potassium bichromate, shellac, can auger, formaldehyde, phosphoric acid, cocoar castor oil, spray gun, (D) Petromax (d): 17-2
- 109. Shri Paramjit Singh Sethi carryin business under the trade name Sico Industrie poration, 10/1A Deshbandhu Road, Calcutta-PG/3157A, 15-1-65 (b); (A) Consumable store furnace oil, mobil oil and quenching oil. Pithat all goods for which exemption from paym sales 'tax is claimed are intended for use in actual process of manufacture of the goods below: (i) Auto springs (c); 17-2-65 (e).
- 110. Messrs. Suresh Chandra Biswas and Banerjee carrying on business under the trade National Oxygen Co., 426 Jessore Road, Calcu (A) 212 B. T. Road, Calcutta-36 (1) (a); (S) PC (for) PG/3088A (b); (A) Electrodes, cylinde regulator, nozzle, welding goggles, oxygen p gauze (d); 18-2-65 (e).
- 111. (S) Messrs. Mahendra Ramanlal P Bhupendra Ramanlal Parekh, Dilip Ramanlal and Harshad Ramanlal Parekh, Dilip Ramanlal and Harshad Ramanlal Parekh carrying on bunder the trade name Modern Plastic Works Messrs. Mahendra Ramanlal Parekh Bhup Ramanlal Parekh and Dilip Ramanlal Parekh ing on business under the trade name Modern Works, (S) Basanta Lal Saha Road (Opposition Khana), Calcutta-53 (for) Basantalal Saha (Opposition Bhatikhana), Calcutta-33 (a): PG 5-9-50 (b): 19-2-65 (e).
- 112. Shri Harbans Singh Bagga carrying on ness under the trade name Indian Metal Indu (S) 2/11 Jessore Road (Near Air Port Station No. 2), P. O. Sultanpur, 24-Parganas (for) 551 J. Road, Calcutta-28 (a); PG/2645A, 9-1-62 (b): 2. (e).
- 113. (S) Messrs. Satyanarayan Dubey. Din Dubey and Ramdeo Dubey carrying on bu under the trade name Amrit Brick Works Messrs. Satyanarayan Dubey, Ramsahay Dubey, doyal Dubey, Ramdeo Dubey and Sesh Ns. Dubey carrying on business under the trade and the tr
- 114. (S) Messrs. Narendra Shah and Sart Shah carrying on business under the trade | Naktala Iron Works (for) Messrs. Naktala

(S) 4 Naktala Road, Calcutta-47 (for) 4 Road, Calcutta-40 (a); PG/1658A. (b); (S) (1) Raw materials. (2) schnery, spare parts and accessories, (3) be stores. c.g., lubricants. Provided that s for which exemption from payment of is claimed are intended for use in the cess of manufacture of the goods named Stove parts, bobbin rings, hooping clips, lips, shovels, agricultural implements. dusters, bungs, bolt cages for nuts, liquidiser or mill stores, cotton waste and (1) Any materials. (2) Plant, machinery, spare accessories and consumable stores. Certified purchasing dealer to be required for use in ness in the manufacture of stove parts, bobbin hooping clips, paper clips, shovels, agricultural ents. sprayers, dusters, bungs, bolt cages for sale (c): 23-2-65 (e).

Mahamaya Metal Products (Private) Limited, an Alam Road, Calcutta-33 (a): PG/3077A. (b). (A) (1) Plant, machinery, spare parts provided that all goods for which prior from payment of sales tax is claimed are defor use in the actual process of manufacture to goods named below: Steel doors, steel prints, steel gates and steel grills (c): 23-2-65 (e).

i Shri Shew Bhagwan Agarwala (Karta, jundivided family) carrying on business under at name Messrs. Giriraj Agarwala. Balaram-P. O Rangadih. Dist. Purulia (a); (A) 60 kk Ştreet. Calcutta (a); (S) PR/25B (for) 5A (b), 27-2-65 (e).

Messrs. C. D. Thakkar, Pravin C. Thakkar imagan C. Thakkar carrying on business under de name C. D. Thakkar & Co.. 22 Brabourne Calcutta (a); RB/209A, 3-6-63 (b); (A) (1) aterials, (2) Plant, machinery, spare parts and \_\_nes, (3) Consumable stores. Provided that pods for which exemption from payment of sales claimed are intended for use in the actual as of manufacture of the goods named below:

sulphide, calcium chloride, sodium sulphate odium bisulphate (c); 24-2-65 (e).

Messrs. Doloo Tea Co. Ltd., (S) 11 Rajendra Mukherjee Road, Calcutta (for) 31 Netaji
 Road, Calcutta (a); (S) RB/1524A (for)
 (MA (b), 26-2-65 (e).

Nikhil Kumar De, Dilip Kumar De, Arun De and Subrata De (minor) (for) Messrs.

Mission Row Extension, Calcutta (a);

1320A. 29-6-62 (b); 27-2-65 (e).

Messrs. Padmanabhan Parameswaran, Kan-Manilal Desai, Pradip Bhattacherjee and Has-Manilal Desai carrying on business under the name Coramandal Corporation, P-36 India Mange Place, Calcutta (a); RB/1447A, 24-2-64 (A) Shellac (d); 1-3-65 (e).

M. Shri Ram Chandra Nataraja Sastri carrying bainess under the trade name R. N. Sastri & . 33 Canning Street, Calcutta (a); RB/1418A. 43 (b); (A) Lead sheet (d); 3-3-65 (e).

Messrs. Hind Coal Tar Products (Private) 48 Canning Street, Calcutta (a); RB/973A.

3-10-58 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and successories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Creosote oil, napthalene balls, coal pitch, road tar (c); (D) Coal tar, creosote oil, napthalene balls, (A) Sand (d); 3-3-65 (e).

123. Messrs. G. Patel & Co. (Private) Ltd., 2 Brabourne Road. Calcutta (a); RB/1092A, 27-10-51 (b); (A) Mica (d); 3-3-65 (e).

karan Garg carrying on business under the trade name Prakash Tea Co. (for) Shri Ghanshyamdas Gupta and Develor the trade name Carrying on business under the trade name Prakash Tea Co., 26/1 Pollock Street, Calcutta (a); RB/1018A, 13-5-59 (b); 3-3-65 (e).

125. Messrs. Dwarka
Biyani. Balmukand Birla
carrying on business under
Bearing & Mills Stores, 18A
(a); RB/1372A, 31-1-63 (b); (A) Hoop iron (d);

126. Messrs. S. B. Electric Mart (Private) Ltd., 22 Brabourne Road, Calcutta (a); RB/630A, 22-1-51 (b); (D) All kinds of electrical goods, (A) Electrical wires, cables copper and aluminium high tension and low tension, under ground cables and its accessories. h. d. b. c. wires, allu aluminium conductors and a. c. s. r. conductors and its fittings, g. i. wires and its accessories, enamelled, d. c. c. eureka, nickel chrome wires, etc., electrical wiring accessories, electrical lamps, fluorescent lamps and tubes and m. v. fittings, lighting arresters 1. t. and h. t. and its fittings etc., electrical accessories, insulators l. t. and h. t., its fittings, meters, etc., megers. instruments. measurin testers etc., conduits and g. i. pipes and its fittings etc., porcelain fuse units, i/c cut outs etc., iron clad switches and distribution boards and bus bar chamber etc., electrical bells and bell indicators etc., insulating materials, wooden accessories, electrical appliances, electrical motors, starters, generators etc., electrical fans and its accessories (d); 3-3-65 (e).

127. Shri Sumanlal Maganlal and Shri Maganlal Kalyanji (Partners) carrying on business under the trade name Messrs. Bhupendra & Co., 195/1 Harrison Road, Calcutta (a); RJ/3046A, 3-10-62 (b); (A) Wood screws and metal wire (d); 26-2-65 (e).

128. Shri Bhagwati Prasad Chowdhury (Proprietor) carrying on business under the trade name Messrs. Bhagwati Trading Corporation, 18 Mullick Street, Calcutta (a); RJ/3098A, 10-10-63 (b); (A) Tarpaulin, plastic goods, foundation, hand pump, wall socket, electric holder, electric lamp, electric fan, waterproof paper, coir fibre, spring, overhead transmission materials (d); 27-2-65 (e).

129. Messrs. Eastern United Agencies Ltd., 24A Budha Ostagar Lane, Calcutta (a); SL/2553A, 13-5-53 (b); (A) Cast iron pipe fittings, cast iron coal pots with grates and trivets (d); 12-2-65 (e).

130. Messrs. Shalimar Wires & Industries Ltd., 25 Ganesh Chandra Avenue, Calcutta (a); \$L/4145A.

- 17-4-64 (b); (S) E.g. (for) viz. after words "Consumable stores" (c); 15-2-65 (e).
- 131. Janab Basiruddin, Nazir Ahmed and Md. Samiullah (Partners) carrying on business under the trade name Messrs. Calcutta Drums Supply Co., 14/2 Chandney Chawk 1st Lane, Calcutta (a); SL/4082A. 12-12-63 (b); (A) Mobil oil, empty tins (d); 15-2-65
- 132. (S) Ambalal Kalidas Patel, Thakorbhai Motiram Patel, Hargovindbhai Thobhandas Patel, Amritlal Chunibhai Patel, Jaitaram Madhavlal Patel, Ramniklal Bhagwandas Patel and Natwanlal Virji-bhai Patel carrying on business under the trade name A. K. Patel & Co. (for) Ambalal Kalidas Patel and others (Partners) carrying on business under the trade name A. K. Patel & Co., 12 Ganesh Chandra Avenue, Calcutta (a); SL/3473A, 19-11-59 (b); 18-2-65 (e).
- 133. (S) Messrs. Mark 9. E. C. Industries (Private) Ltd. (for) Messrs. A. K. Das Gupta, K. C. Mahapatra K. Acharya and S. Bhattacharya carrying on business under the trade name Messrs. Associated Engineering Corporation, 71 Ganesh Chandra Avenue, Calcutta, (D) Calcutta (1) (a); (S) SL/4325A (for) SL/310B (b); 18-2-65 (e).
- 134. Shri Panchu Gopal Pramanick (Proprietor) carrying on business under the trade name P. Pramanick & Bros., Bhadreswar, Hooghly (a); SP/237A. 14-10-41 (b); (D) General merchandise (d): 23-2-65
- 135. Shri Dhananjoy Sadhukhan (Proprietor) carrying on business under the trade name Dhananjoy Sadhukhan, S. C. M. Road, Baidyabati, Hooghly (a); SP/1567A, 29-4-63 (b); (A) Refined groundnut oil in tins (d); 22-2-65 (e).
- 136. (S) Shri Golam Moyeen (Proprietor) carrying on business under the trade name Golam Moyeen (for) Messrs. Golam Moyeen, 6 Rowdon Street. Calcutta (a); TL/1891A, 23-5-52 (b); 24-2-65 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:-

(A) means "Add"; (D) means "Delete"; (S) means

S. K. BOSE, Commissioner.

- No. 75 C. T.—11th March 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:-
- Notes.—(a) Serial number, name, address, chief place of business and number of branches.

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(b) Number and date of the registration certificates.

- (c) Goods for use in manufacture Bengal for sale.
- (d) Goods for resale in West Beng
- (e) Date of cancellation.
- 1. Shri Premji Abji Patel (Proprietor) car business under the trade name Mess.
  Timber Works, G. T. Road, Murgasol As
  AS/1827A, 25-2-57 (b); Timber and bam 20-2-65 (e).
- 2. Messrs. Aveties S. Creet, E. M. Cler John Lucus and Benoy Sen (Partners) cabusiness under the trade name A. S. Cre A. S. Cree Young Road, Asansol (a); AS/2252A, 15-1 Second hand machines and scraps (d): 22-2
- 3. Shri Chandra Bhusan Dutta carrying ness under the trade name Chandra Bhus Sainthia, Birbhum (a): AS/301A, 7-104 Cereals, pulses, gur, sugar, molases, salt, mus all kinds of seeds, agricultural implement, fer yarn, kerosene, tobacco for hukka matchei books for primary classes, drugs, oil cake, o oil, tamarind, spices, sugar candy, dhuna, han dyes, varnishes, indigoblue. lead, mica, zanc ropes, stationeries, spirit, tarpaulin, cocoanut dyes, varnishes, indigoblue, lead, mica, zinc papers and used newspapers, fittings of an ido mat, jute, ropes, stationeries, spirit, tarpaulin nut and its sticks, soda ash, soda-bi-carb, bisci confectionery, balls, hide, salt, coal tar (d).
- 4. Messrs. Ridhkaran Kezriwal, Motilal 5 Sushila Sarawgi, Shewkumar Dhanuka and Kumar Dhanuka carrying on business und trade name Textile Traders. 160 Jamunalal Street, Calcutta (a); AT/3824A, 31-5-62 (b). goods (d); 19-2-65 (e).
- 5. Shri Sugan Chand Ghorawat carrying ness under the trade name Shree Textile (
  Jamunalal Bazaz Street, Calcutta (a); AI 17-8-63 (b): (1) Raw materials. viz., cloth. hooks, elastic, buckles and thread, (3) Con stores, viz., nil. Provided that all goods fo exemption from payment of sales tax is class intended for use in the actual process of man of the goods named below: (i) Readymade (c); 23-2-65 (e).
- 6. Shri Dalam Chand Sethia carrying on under the trade name Dumdum Wire Proc 186 Jamunalal Bazaz Street, Calcutta (a). A. 6-2-62 (b); (1) Raw materials. (2) Plant. mad spare parts and accessories. (2) Consumable viz., nil. Provided that all goods for exemption from payment of sales tax is claim intended for use in the actual process of manual of the goods payment (i) Wire (c): 24-2. of the goods named below: (i) Wire (c): 24-2-
- 7. Messrs. Bulbul Dresses (Private) Ltd. Jamunalal Bazaz Street, Calcutta (a); AT 3-5-61 (b); (1) Raw materials. Provided the street of the s goods for which exemption from payment o tax is claimed are intended for use in the process of manufacture of the goods named
  (i) Readymade garments (c); 27-2-65 (e).
- 8. Md. Rafizullah, Md. Isaque. Md. Il Mansur Ahammad, Md. Ayub and Md. Carrying on business and the trade name h carrying on business under the trade name N

Ayub & Go., Raghunathgunje, Mursidabad, isidabad (1), Nicidha (1) (a); BR/4B, 1-6-46 (b); h. salt, sugar, korosene oil, hide and skin (d); 1-45 (c).

9 Shri Sundarlal Bothra carrying on business where the trade name Messrs. Sundar Stores. Post Messrs. P

10. Shri Chinilal Shah and Shri Panak Chand hah carrying on business under the trade name D. Brothers, 34 Netaji Subhas Road, Calcutta (a): 27920A, 28-7-59 (b); Pipe and pipe fittings (d): 23-65 (e).

II. Shri Debidutt Mahasaria (Proprietor) carrying business under the trade name Debidutt Shewmayan, 31 Burtolla Street, Calcutta (a); JK/2986A. I.7.59 (b): Dhania, chillies, dry mango, jira, kalaia, mouri and hing (d); 19-2-65 (e).

12 Messrs. Indira Stores (Private) Ltd., 48 Nalini itt Road, Calcutta (a); JK/3126A. 1-5-58 (b); intonery, hardware, spare parts of machinery, jute span, gunny bags, heavy and light machinery, spar, leather goods, wooden articles, iron channels, ods, joists, angles, tarpaulin, silk tapes, brass rods and copper pipe, straw board, bakelite sheets, sheets, raw wool, sisal rope, g. i. wire (d); 32-65 (e).

13. Shri Kartick Chandra Sarkar carrying on samess under the trade name Messrs. Sun Rise & 2a, P. O. Banarhat, Dist. Jalpaiguri (a); JP/1247A. 3-6-52 (b); Timber, bamboo, fuel, cane basket. wheela, kalai manure, foodgrains, lime, coal tar. ope (d); 22-2-65 (e).

14. Shri Wazir Chand Mahajan carrying on busiunder the trade name Messrs. Raison Footwear a. P. O. Mainaguri, Dist. Jalpaiguri (a): JP/1386A. 5-3-55 (b): Footwear for all descriptions (d): 22-2-65

15 Messrs. Basanta Kumar Roy, D. L. Road. Isobazar, Nadia (a); KR/1811A, 29-9-51 (b); (1) have materials, (2) Plant, machinery, spare parts and ressories, (3) Consumable stores, viz., coal. Prometed that all goods for which exemption from hyment of sales tax is claimed are intended for use the actual process of manufacture of the goods have below: Bricks (c); Sewing machine, electric is (d); 12-2-65 (e).

lé. Messrs. Hari Narayan Ghosh Chaudhury. 3 lam Kumar Mitra Lane, Krishnagar, Nadia (a): R/1728A, 10-12-56 (b); (1) Raw materials. (2) lant, machinery, spare parts and accessories, (3) long for which exemption from payment of sales it is claimed are intended for use in the actual local of manufacture of the goods named below: licks (c); 12-2-65 (e).

17. Sarbasri A. N. Mafatlal, Y. N. Mafatlal, I. N. Mafatlal and H. B. Mafatlal carrying on busines under the trade name Mafatlal Gagalbhai & Netaji Subhas Road, Calcutta (a);

LR/1372A, 19-7-47 (b); Jute manufactured goods (d); 22-2-65 (e).

18. Shri Tarak Nath Sur carrying on business under the trade name Xanthic Industries, 28 Strand Road. Calcutta (a); LR/2523A, 21-6-54 (b); Gunny bag, gunny cloth, jute twine, tarpentine oil. linseed oil, bricks, khoa, soorkie, lime, sand, mugra, mud, molasses, stone chips, bamboo, sal post, cement, jhama, wire nails, annealed black binding wire, chalk, bleaching powder, spirit, waterproof compound (d); 24-2-65 (e).

19. Messrs. North Bengal Mechanical Works, English Bazar, Malda (a); ML/459A, 22-9-56 (b); Mobil oil, grease, motor parts, accessories, electrical goods, paints, hardware materials for motor vehicle (d); 22-2-65 (e).

20. B. B. De Barisha, 24-Parganas (a); PG/1409A. 12-2-52 (b); Building materials (d); 22-2-65 (e).

21. Shri Somnath Singh (Proprietor) carrying on business under the trade name National Metal Steel and Galvanized Works, 6 Tapsia Lane, Calcutta (a); Bl1/3392A, 9-1-59 (b); (1) Raw materials, (2) Plant. machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: (1) Conduit pipes, pipes fitting, (ii) Drums, agricultural implements (c); Metal, cast iron, scrap and m. s. scrap (d); 27-2-65 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A-Other raw materials.

B--Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 76 C. T.—11th March 1965.—In pursuance of the provision of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Act, 1956 are published for general information:—

Notes. (a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of Electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/resale.
- 1. Shri K. Chacko Verghise (Proprietor) carrying on business under the trade name Messrs. A. V.

- Industries, 11 Ibrahim Road, Calcutta-23 (a); 394A(AL) (Central), 26-2-65 (b); Asbestos yarn for manufacture of steam and hydraulic engine packings (d).
- 2. Shri Makhanlal Chaudhury carrying on business under the trade name Messrs. Mahabir Bhandar, Benachitty, Durgapur-4, Burdwan (a); 800A(AS) (Central), 15-2-65 (b); Rice, pulses, chillies, coriander, black pepper, aniseed, groundnut oil, til oil and cocoanut oil (c).
- 3. Messrs. Badri Prosad Agarwalla and Durgaprosad Agarwalla carrying on business under the trade name Shree Hanuman Stores, 19 Station Road, P. O. Burnpur, Dit. Burdwan (a); 801A(AS) (Central), 25-2-65 (b); Ink, pencil, nib, fountain pen, pen holder, carbon paper, blotting paper, paper weight, snow, cream, tooth paste, brush, scent, nail polish, comb, nail cutter, hair oil, cocoanut oil (in tin), mantle, incense stick, torch, electric bulb, butter, ghee, covner, barley, slate, blade, safety razor, blue, napthalene, sewing thread and niddle lock, chalk, registers, diary, playing cards, invitation cards, tinopal, vermilion, candle, stamp pad, gum, instrument box, buttons, boot polish, tooth powder, jam and jelly (e).
- 4. Shri Purusottam Das Lodha carrying on business under the trade name Purushottam Das Lodha, Shiv Mandir Road, P. O. Burnpur, Puranhat, Burdwan (a); 802A(AS) (Central), 25-2-65 (b); Pulses, refine oil, groundnut oil, vegetables (c).
- 5. Everest Cycle Ltd., 26/1 Armenian Street, Calcutta, 9/12 Lall Bazar Street, Calcutta (a); 18 5B(AT) (Central), 22-2-65 (b).
- 6. Sarbasri Ramdayal Periwal and Abir Chand Rathi carrying on business under the trade name Ramdayal Chandratan, 88 Jamunalal Bazaz Street. Calcutta (a): 1429A(AT) (Central), 23-2-65 (b).
- 7. Shri Desraj Talwar carrying on business under the trade name Desraj Tilakraj. 17 Armenian Street, Calcutta (a); 1430A(AT) (Central), 24-2-65 (b).
- 8. Shri Karsandas R. Thacker, Shri Anandji Thacker and Shri Ranjit Sircar carrying on business under the trade name Messrs. Continental Petroleum Co., 13 South Tangra Road, Calcutta-16 (a); 419A(BH) (Central), 19-2-65 (b).
- 9. Amitava Narayan Chowdhury, Samir Kanti Mukherjee and Shrimati Smrittee Sur carrying on business under the trade name Messrs. Modern Eng. Tools, 80 Jhowtala Road, Calcutta (a); 910A(BH) (Central), 19-2-65 (b).
- 10. Stephen Avitic MacJohn and Carapiet Stephen MacJohn carrying on business under the trade name Messrs. Select Products, 20B Dilkhusa Street. Calcutta (a); 911A(BH) (Central), 22-2-65 (b); P. v. c. compound for manufacture of toys and auto fans for sale (d).
- 11. Shri Gour Kanti Chowdhury (Proprietor) carrying on business under the trade name Messrs. G. K. Chowdhury, Saidabad, Khagra, Mursidabad (a); 172A(BR) (Central), 27-2-65 (b); Stone chips (c).
- 12. Shri Fulchand Agarwalla and Shri Bhowrilal Agarwala carrying on business under the trade name Messrs. Madan Stores, Dinhata, Dist. Cocch Behar

- (a); 336A(CB) (Central), 26-2-65 (b); Agarbai panchatni, zafranipatti, mantle, kerosene oil (c).
- 13. Shri Jyotirmoy Dey (Proprietor) carrying business under the trade name Metal East, 36 Stra Road, Calcutta (a); 1814A(CR) (Central), 19-2-65 § Sheets, joists, plates, flats (c).
- 14. Shri Subodh Kumar Mukherjee (Propried carrying on business under the trade name Mode Engineering Works, 22 Raja Woodmunt Stre Calcutta (a); 1815A(CR) (Central), 19-2-65 (b).
- 15. Messrs. Mohanlal Lohia, Jiwanlal Agarm Chimanlal Lohia and Debidutt Lohia carrying i business under the trade name Mohanlal Keshard & Co., 16 Synagogue Street, Calcutta (a); 1817A(Q (Central), 22-2-65 (b); Umbrella and parts (c).
- 16. Shri Radha Raman Coomar (Propried carrying on business under the trade name Raman Engineering & Galvanizing Works, 91 Netan Subb Road, Calcutta (a); 1818A(CR) (Central), 25-2-65 (
- 17. Messrs. Ajoy Kumar Khandelwal, Ra Kumar Khandelwal and Radheshyam khandel carrying on business under the trade name T Camoto Corporation, 12 Waterloo Street, Calcul (a); 908A(EL) (Central), 25-2-65 (b).
- 18. Flintrock Products (Private) Ltd., 4 Bas shall Street, Calcutta (a); 909A(EL) (Central), 27-2-(b); Insecticides, pesticides, weedicides, fungical rodenticides (c).
- 19. Shri Balbir Singh (Proprietor) carrying business under the trade name Calcutta Pixtons, Barreto Lane, Calcutta (a); 910A(EL) (Centri 1-3-65 (b); Motor parts (c).
- 20. Messrs. Patel Manji Harji, Patel Ravilal Ha and Patel Kurson Harji carrying on business and the trade name Keshavlal & Manji Co., 233 Net Subhas Road, Howrah (a); 1025A(HW) (Central 26-2-65 (b); Timber for the manufacture of sal wood, planks (d).
- 21. Shrimati Basanti Das carrying on busin under the trade name Messrs. Basanti Engineeri Works, 46/1 Kalachand Nandi Lane, Howrah (1026A(HW) (Central), 3-3-65 (b).
- 22. Shri Jaswant Singh carrying on busin under the trade name Messrs. Calcutta Wrapp Printers, 12 I. C. Bose Road (Old Chandmari Ro Howrah (a); 1027A(HW) (Central), 3-3-65 (b); R materials other than declared goods for the ma facture of paper bags (d).
- 23. Messrs. Brijlal Gupta, Mahabir Prosad Gupta Amarnath Gupta and Kishanlal Mokharia carry on business under the trade name Kishanlal Mabirprosad, 74 Burtolla Street, Calcutta-7 1143A(JK) (Central), 20-2-65 (b).
- 24. Shrimati Mira Bose, Shrimati Madhuri I Namita Sen and Santi Banerjee carrying on busin under the trade name Magnesia Insulation Co, Nalini Sett Road, Calcutta (a): 1144A(JK) (Cent 22-2-65 (b); Asbestos, lime stone, dolomite for in manufacture of micro screw fixing, pipe joint compound, asbestos insulation products e.g. 85 cent. magnesia, asbestos cock fibre, refactory: I alumina cement, gainster, powder and paste; Fe

cement, core oil, dextrine remains powder; Chemicals e.g. Barium caracium, silicate, belt syrup for sale (d).

Ganesh Prosad Agarwal carrying on moder the trade name Hillman Ghee Corgunder of Street, Calcutta-7 (a); (K) (Central), 23-2-65 (b); Ghee, groundnut i refined groundnut oil (c).

Sari Radheshyam Gupta carrying on business at trade name Radheshyam Hardware Stores, mila Street, Calcutta (a); 1146A(JK) (Central), s. 60.

Sari Kishore Kumar Ratilal Gandhi carrying sizess under the trade name Kishore Engi-(Corporation, 401/7A Upper Chitpore Road, in (a); 1147A(JK) (Central), 24-2-65 (b); Small and belt hook (c).

Messrs. Rukmini Kanta Ghose, Adadi Narahose, Saradindu Narayan Ghose and Sm. Usha Ghose carrying on business under the trade latshmi Narayan Traders, 13A Digambar Jain k Road, Calcutta-7 (a); 1148A(JK) (Central), 5(b); Catechu (khadir), topioca (c).

Messrs. Dilip Kumar Mitra, Sanjib Kumar Dipak Kumar Mitra and Pulock Kumar Mitra on business under the trade name Mitra of Merchant Road, P. O. and Dist. Jalpaiguri MA(JP) (Central), 19-2-65 (b); Glassware, stove, light, lantern, e. p. n. s. goods, stainless steel (c).

Messrs. Ramchandra Agarwalla, Dwarka Agarwalla and Ramniranjan Agarwalla carrybusiness under the trade name Parasrampusters, Siliguribazar, Station Feeder Road, P. O.
i. Dist. Darjeeling (a); 587A(JP) (Central),
b(b); Gur (jagree), pulses, mustard oil, groundl. cocoanut oil, groundnut, spices, ghee and
sed milk (c).

Shri Prabhudayal Maheswari carrying on s under the trade name Messrs. Radhakissen Kumar, Dinbazar, P. O. and Dist. Jalpaiguri MA(JP) (Central), 22-2-65 (b); Moong bread, spices, bori, ghee and khudi (c).

Messrs. Ramendra Lal Saha, Shyamendra La Saha, Tarubala Saha, Dipak Saha and Kanchan Kumar Saha (Partners) on business under the trade name Messrs. Lashmi Narayan Bhandar, Railbazar, Rana-Nadia (a): 169A(KR) (Central), 20-2-65 (b): 1018, chillies, soda, rice, paddy (c).

Messrs. Pandam Tea Co. Ltd., 5 Clive Row, la (a); 1634A(LR) (Central), 22-2-65 (b).

Messrs. Bloomfield Tea Co. Ltd., 5 Clive Calcutta (a); 1635A(LR) (Central), 22-2-65 (b). Atal Tea Co. (1943) Ltd., 5 Clive Row, 1636A(LR) (Central), 22-2-65 (b).

Sari Shyamlal Jhunjhunwala carrying on under the trade name Benson & Company, Range, Calcutta (a); 1637A(LR) (Central).

Stri Sadanand Banka carrying on business the trade name Techno Engineering & Stores Co., 21A Canning Street, Calcutta (a); (IR) (Central), 24-2-65 (b).

- 38. Shri Yeshwant Chopra carrying on business under the trade name Chopra Machineries Corporation, 27/2C Strand Road, Calcutta (a); 1639A(LR) (Central), 25-2-65 (b).
- 39. Shri Peary Mohan Dey, Shri Kartik Chandra Dey, Shri Kashinath Dey, Shri Provash Kumar Dey and Shri Shashanka Chakravorty carrying on business under the trade name Messrs. Dey's Engineering Company, 105 Vivekananda Road, Calcutta (a); 1267A(MK) (Central), 25-2-65 (b).
- 40. Messrs. Naresh Chandra Sharma and Bejoy Kumar Pansari (Partners) carrying on business under the trade name Messrs. Ashoka Automobiles & Machinery, Rajmahal Road, Malda (a); 270A(ML) (Central), 19-2-65 (b); Spare parts of motor vehicles, grease, tyres and tubes (c).
- 41. Shri Lalit Chandra T. Wora carrying on business under the trade name Lalit Chandra T. Wara, 12 Golebazar, P. O. Kharagpur, Dist. Midnapore (a); 508A(MN) (Central), 22-2-65 (b); (1) Cycles, (2) Cycle spare parts and accessories (c).
- 42. Shri Parmanand Singh and Shri Sravan Kumar Singh carrying on business under the trade name Parmanand Singh, Chandrakona Road, P. O. Satbankura, Dist. Midnapore (a); 509A(MN) (Central), 22-2-65 (b).
- 43. Shri Bankim Chandra Bhunia carrying on business under the trade name Madanlal Chowrasia Panwala, P. O. Jahalda, Dist. Midnapore (a); 510A(MN) (Central), 25-2-65 (b).
- 44. Shri Rajendra Nath Panda carrying on business under the trade name Hiralal Pandey, P. O. Jahalda, Dist. Midnapore (a); 511A(MN) (Central), 25-2-65 (b).
- 45. Messrs. Metal Investors (Private) Ltd., 157 Netaji Subhas Road (3rd floor, Room No. 204), Calcutta-1 (a); 1051A(MR) (Central), 26-2-65 (b); Zinc metal (castings) (c).
- 46. Messrs. Kanai Lal Mitra, Haridas Mitra, Basudev Mitra, Dipak Mitra and Sushanta Mitra carrying on business under the trade name Swastik Comb Industries, Jessore Road, Bongaon, 24-Parganas (a); 879A(PG) (Central), 15-2-65 (b).
- 47. Shri Sudhansu Kumar Biswas carrying on business under the trade name Biswas Engineering Corporation, 6-1 Nilgunj Road, Belgharia, 24-Parganas (a); 880A(PG) (Central), 16-2-65 (b).
- 48. Shri Satya Charan Chatterjee carrying on business under the trade name Satya Charan Chatterjee, Roynagar, P. O. Diamond Harbour, 24-Parganas (a); 881A(PG) (Central), 20-2-65 (b); Cement (c).
- 49. Messrs. Sambhu Nath Bose, Paritosh Kumar Nag Choudhury and Anil Prasad Bose carrying on business under the trade name Avenue Supply Syndicate, 2 Vivekananda Road, Calcutta-28 (a); 882A(PG) (Central), 25-2-65 (b).
- 50. Shri Kanhaiyalal Mall carrying on business under the trade name Messrs. Kanhaiyalal Mall, Arunoday Dutta Street, Calcutta (a); 327A(PR) (Central), 24-2-65 (b); Groundnut oil, cocoanut oil, niger oil, soda, poppy seed, coriander seed, cumin seed, chillies, pulses, jagree, vegetable, turmeric,

mustard oil, black pepper, betelnut, salt, ghee, mustard seed, oil cake, methi, ajwan and seed, tapioca (c).

- 51. Shri Prem Ratan Mall carrying on business under the trade name Messrs. Prem Ratan Mill, N. C. Das Gupta Road, Purulia (a); 328A(PR) (Central), 27-2-65 (b); Turmeric, coriander seed, soda, vegetable, mustard oil, cocoanut oil, kerosene oil, poppy seed, gram, beshan, atta, maida, suji, pulses, gur, gunja seed, oil cake, salt, yarn, matches, chillies and cumin seed (c).
- 52. Messrs. Srawan Kumar Bagla and Ramratan Bondia carrying on business under the trade name Hanuman Industries & Chemical Corporation, 5 Mission Row, Calcutta (a); 1192A(RB) (Central), 26-2-65 (b); Jute pickers (c).
- 53. Messrs. Mahadeo Jalan, Rampratap Sureka, Motilal Jalan and Bishwanath Sureka carrying on business under the trade name United Enterprises, 5 Mission Row, Calcutta (a); 1193A(RB) (Central), 26-2-65 (b); Electrodes (c).
- 54. Messrs. Ram Prashad Kedia and Shew Kishan Damani carrying on business under the trade name Super Industrial Corporation, 63 Radhabazar Street, Calcutta (a); 1194A(RB) (Central), 26-2-65 (b).
- 55. Messrs. Kartick Charan Nundy and Dinabandhu Seal carrying on business under the trade name Calcutta Stripwire Industries, 14-2 Old Chinabazar Street, Calcutta (a); 1195A(RB) (Central), 26-2-65 (b).
- 56. Messrs. Shri Kantilal Jagjivan Choksi carrying on business under the trade name Machinecraft Traders, 33 Brabourne Road, Calcutta (a); 1196A(RB) (Central), 26-2-65 (b).
- 57. Messrs. Eastend Paper Industries Ltd., 32A Brabourne Road, Calcutta (a); 1197A(RB) (Central), 3-3-65 (b); Raw materials, plant and machinery intended for manufacture of paper for sale (d).
- 58. Messrs. Reyrolle Burn Ltd., 12 Mission Row, Calcutta (a); 1198A(RB) (Central), 4-3-65 (b).
- 59. Messrs. Asit Kumar Sen and Monoranjan Chakraborty carrying on business under the trade name National Steel Enterprise, 14/2 Old Chinabazar Street, Calcutta (a); 1199A(RB) (Central), 4-3-65 (b).
- 60. Sarbasri Nandlal Agarwal, Matodin Agarwal and Bhagwandas Agarwal carrying on business under the trade name Messrs. Kala Nekatan, 63 College Street, Calcutta-12 (a); 1707A(SL) (Central), 13-2-65 (b); Handloom goods, jari goods, embroidery goods (c).
- 61. Messrs. A. C. Mitter & Co. (Mfg). Private Ltd., 71 Ganesh Chandra Avenue, Calcutta-13 (a); 1707A(SL) (Central), 15-2-65 (b).
- 62. Shrimati Khosebai Seal carrying on business under the trade name Messrs. The Reliance Goods Concern, 13/B Durga Pithuri Lane, Calcutta (a); 1709A(SL) (Central), 15-2-65 (b).
- 63. Messrs. Delhi Iron & Steel Stockists (C.S.) Association Private Ltd., 77/1 Mahatma Gandhi Road, Calcutta (a); 1710A(SL) (Central), 17-2-65 (b);

Iron and steel materials (declared goods only and pipe fittings (c).

- 64. Shri Dina Nath Chowdhury (Prop carrying on business under the trade name Sar Saw Mill, 98 G. T. Road, Scrampore, West H. (a): 309A)SP) (Central). 24-2-65 (b): (1) Raw rials, (2) Machinery, spare parts and accerpance of the payment of sales tax is claimed are intended in the actual process of manufacture of the named below: Plank and packing boxes (d)
- 65. Messrs. Fatic Choudhury and Sa Sekhar Choudhury (Partners) carrying on by under the trade name Industrial Supply & A (India), 18 Choudhurypara, Serampore, Hoogh 310A(SP) (Central), 26-2-65 (b); Belting and bearing (c).
- 66. Shri Roop Narayan Sharma (Prop carrying on business under the trade name Chemical Works, 236 Dwarick Jungle Road, B kali, Dist. Hooghly (a); 311A(SP) (Central), (b); (1) Raw materials. Provided that all goo which exemption from payment of sales t claimed are intended for use in the actual p of manufacture of the goods named below: Gummed products and (2) Paper brightener (
- 67. Shri Panchu Gopal Das (Proprietor) ca on business under the trade name Indian Sci Instrument Co., 29D Chaulpatty Road, Calcut 961A(TL) (Central), 20-2-65 (b).
- 68. Mohd. Mobin Shamsi and Mumtaz A (Partners) carrying on business under the trade Universal Chemical Industries, 20 Marquis Calcutta (a); 962A(TL) (Central), 22-2-65 (b)
- 69. Sarbasri Chittaranjan Sarkar, Su Kumar Sarker and Supriya Sarker (Partners) ing on business under the trade name Pre Engineering Works, 39/1 Pottery Road, Calcut 963A(TL) (Central), 22-2-65 (b).
- 70. Sarbasri Sitaram, Madan Mohan Shart Om Prokash Sudan (Partners) carrying on by under the trade name Kanhya Lall Kish (Calcutta), 5 Dharamtolla Street, Calcutta 964A(TL) (Central), 22-2-65 (b); Jam. 1elly, fruit juice, tinned fish, pickles and soup (t)

S. K. BOSE, Commission

No. 77 C. T.—11th March 1965.—In pursue the provisions of section 9 of the Bengal I (Sales Tax) Act, 1941 (Bengal Act VI of 1941 with rule 11 of the Central Sales Tax (West I Rules, 1958 the following registered dealers whose registrations under Central Sales Tax Act were amended with from the date noted against each of them a respect of the particulars appearing in the ditems in the manner indicated against such I lars are published for general information—

- Notes.—(a) Serial number, name, address chie of business and number of brand
  - (b) Number and date of the regit certificate.
  - (c) Goods for resale.

- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of Electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/resale.
- (h) Date of amendment.
- 1. (S) Ramjiban Agarwala, Sm. Santra Dwit and lemmal Agarwala carrying on business under the mame Messrs. Sree Krishna Company (for) is Ramjiban Agarwala carrying on business under trade name Messrs. Sree Krishna Company, (S) 120/2 Orphangunge Market, Calcutta-23 (for) 2/22 phangunge Market, Kidderpore, Calcutta (a); (7/MAL) (Central), 19-1-60 (b); (A) Dal and bran to 1:3-65 (h).
- 2 (S) Messrs. Chandi Prosad Saraf, Debi Prosad saf and Man Kumari Devi Saraf carrying on busing under the trade name Messrs. Babulal Chandi wad (for) Messrs. Babulal Saraf and Chandi wad Saraf carrying on business under the trade me Messrs. Babulal Chandi Prosad, P. O. Raning Dist. Burdwan (a); 310A(AS) (Central), \$10.57 (b); 19-2-65 (h).
- 1. Mr. Ali Mohammed Gazi, Mrs. Zubeda Bai, iss Rabia Bai, Miss Zohra Bai, Miss Roshan Bai Md. Yasin carrying on business under the trade and Verkar Corporation (Proprietor) Milk Trading h. 71 Canning Street, Calcutta (a); 838A(AT) [attal), 16-12-57 (b); (A) Steel wool, bolts, nuts, jets, coffee (c); 1-3-65 (h).
- 4 (S) Shri Keshavji Madhabji Patel, Shri Girjalankar Revashankar and Shri Kanji Mulji Patel arying on business under the trade name Bhagmaje Keshavji & Co. (for) Shri Keshavji Madhabji ad Shri Bhagwanji Virji Patel carrying on business ader the trade name Bhagwanji Keshavji & Co., 1/25 Armenian Street, Calcutta (a); 1105A(AT) Cautal), 18-7-60 (b); 4-3-65 (h).
- 5. Messrs. Ukchand Jain and Tejraj Jain carrying business under the trade name Jugraj Tejraj. 2 tatuguese Church Street, Calcutta (a); 1195A(AT) Catral), 1-8-61 (b); (A) Aluminium tea tray (c): 13-65 (h).
- 6. (S) Shri Ambalall M. Gandhi carrying on busiwe under the trade name Rasiklal & Co. (for) Shri baiklall M. Gandhi and Shri Ambalall M. Gandhi wrying on business under the trade name Rasiklal t Co., 70 Canning Street, Calcutta (a); 767A(AT) Cantal), 6-9-57 (b); 20-2-65 (h).
- 7. Shri Manibhai Patel, Shri Chandulal Patel, In Hariharbhai Patel, Shri Ramesh Ch. Patel, Shri Itawalal Patel and Shri Narharibhai Patel carrying business under the trade name R. Manibhai Patel Co., 24/25 Rupchand Roy Street, Calcutta, Jhalda, Italia. West Bengal (a); 84B(AT) (Central), 5-11-57 (b); (A) Biri labels (c); 22-2-65 (h).
- t. Messrs. Vithaldas Mouji Shah. Karsindas Mouji Shah and Jivandas Mouji Shah carrying on name Mouji Jadhavji & (a. (S) 9 Amratolla Lane, Calcutta (for) 1 Karbala Islamed Street, Calcutta (a); 772A(AT) (Central), ii-9-57 (b); 22-2-65 (h).

- 9. (S) Shri Rupchand Udharam Shewakramani carrying on business under the trade name Bombay Trading Co. (for) Sarbasri Tikamdas Chandumal Tulsiani and Rupchand Udharam Shewakramani carrying on business under the trade name Bombay Trading Co., 174/C Jamunalal Bazaz Street, Calcutta (a): 1281A(AT) (Central), 23-11-62 (b); 22-2-65 (h).
- 10. (S) Sarbasri Gopaldas Hardasmal Sakhrani and Govindram Gopaldas Sakhrani carrying on business under the trade name Bombay Saree House (for) Shri Gopaldas Hardasmal carrying on business under the trade name Bombay Saree House, 156 Cross Street, Calcutta (a); 658A(AT) (Central), 30-7-57 (b); 23-2-65 (h).
- 11. (S) Shri Hiralal Daga, Shri Bhikamchand Daga, Shri Punam Chand Daga, Shri Indarchand Daga and Shri Premraj Daga carrying on business under the trade name Motilal Meghraj (for) Shri Matilal Daga, Shri Hiralal Daga, Shri Bhikamchand Daga, Shri Punamchand Daga, Shri Indarchand Daga and Shri Premraj Daga carrying on business under the trade name Motilal Meghraj, 29/30 Armenian Street, Calcutta (a); 17B(AT) (Central), 1-7-57 (b); 23-2-65 (h).
- 12. (S) Shri Shankarlal Lihla carrying on business under the trade name Shree Lihla Textiles (for) Shree Lihla Textiles, 118 Jamunalal Bazaz Street, Calcutta (a); 770A(AT) (Central), 9-9-57 (b); 23-2-65 (h).
- 13. Shri Atma Sing (Proprietor) carrying on business under the trade name Messrs. Construction Equipment Parts Distributors. (S) 5 Outram Street, Calcutta (for) 138 Canning Street, Calcutta (a); (S) 908A(BH) (Central) (for) 1706A(BH) (Central) (b); 19-2-65 (h).
- 14. Messrs. East Anglia Plastics (India) Ltd., (S) 3 Camac Street, Calcutta-16 (for) 23 Camac Street, Calcutta-16 (a); 635A(BH) (Central), 29-5-62 (b); 20-2-65 (h).
- 15. Dr. Paul Lohman (India) Ltd.. (S) 3 Camac Street, Calcutta-16 (for) 23 Camac Street, Calcutta-16 (a); 883A(BH) (Central), 23-11-64 (b); 20-2-65 (h).
- 16. Shri Gurudayal Singh (Proprietor) carrying on business under the trade name G. S. & Brothers. 209 Lower Circular Road, Calcutta (Room No. 168) (a); 102B(BH) (Central), 27-7-57 (b); (A) Aluminium powder (c); 25-2-65 (h).
- 17. (S) Shri Lakshmi Narayan Dutta (Proprietor) carrying on business under the trade name Messrs. J. N. & Co., (for) Messrs. J. N. & Co., Raniganjbazar, Burdwan (a); 9A(BN) (Central), 25-6-57 (b); 3-2-65 (h).
- 18. (S) Sarbasri Jetha Harji Patel, Debehi Harji Patel, Narayan Keshra Patel, Samji Lodha Patel and Dhanji Bhanji Patel (Partners) carrying on business under the trade name Messrs. Laxmi Saw Mill (for) Messrs. Laxmi Saw Mill, Memari, Burdwan (a); 93A(BN) (Central), 28-1-58 (b); 23-2-65 (h).
- 19. Messrs. Amulya Charan Sarkar, Arjun Chandra Sarkar and Nagendra Nath Sarkar carrying on business under the trade name Amulya Charan Sarkar & Brothers, Lalgola, Mursidabad (a): 121A(BR) (Central), 23-3-60 (b): (A) Incense stick (c); 22-2-65 (h).

- 20. Mesars. Sashi Bhusan Dutta, Radha Benode Dutta and Hari Sadhan Dutta carrying on business under the trade name Sashi Bhusan Dutta & Sons, Khagra, Mursidabad (a): 145A(BR) (Central), 23-9-61 (b); (A) Incense stick and groundnut (c): 22-2-65 (h).
- 21. (S) Messrs. Saurindra Narayan Dhar, Nathmall Bohara. Meghraj Bohara and Nemai Chandra Dhar (Partners) carrying on business under the trade name Khagra Silk House (for) Messrs. Saurindra Narayan Dhar, Nathmall Bohara, Meghraj Bohara and Gopinath Sen carrying on business under the trade name Khagra Silk House, Khagra, Mursidabad (a); 146A(BR) (Central), 4-11-61 (b); 24-2-65 (h).
- 22. (S) Shri Chittaranjan Dey (Proprietor) carrying on business under the trade name Messrs. Dey Brothers (for) Shri Chittaranjan Dey and Satyanarayan Dey (Partners) carrying on business under the trade name Messrs. Dey Brothers, Dinhata, Dist. Cooch Behar (a); 129A(CB) (Central), 10-8-57 (b); 2-3-65 (h).
- 23. Messrs. Rijhumal J. Balani, Iswardas R. Balani and Bhagwandas R. Balani carrying on business under the trade name Messrs. Indian Paper Agency, 1/2 Jackson Lane, Calcutta (a); 700A(CR) (Central), 17-7-57 (b); (A) Waterproof paper, gum tapes, cello tapes (c); (D) Paper and board (e); 19-2-65 (h).
- 24. (S) Sarbasri Bherudam Rathi, Maniklall Rathi, Bhimraj Rathi, Bhagirath Rathi and Brij Gopal Rathi carrying on business under the trade name Messrs. Sukhlal Manicklal (for) Messrs. Sukhlal Manicklal, 131 Old Chinabazar Street, Calcutta (a); 711A(CR) (Central), 18-7-57 (b); (A) Office stationery goods (c); 20-2-65 (h).
- 25. Shri Ratilal P. Shah carrying on business under the trade name Shah Engineering Enterprises, (S) 138 Canning Street, Calcutta (for) 4 Mission Row, Calcutta (a); (S) 1816A(CR) (Central) (for) 1183A(RB) (Central) (b); 22-2-65 (h).
- 26. Sarbasri Keshavdev Shraff, Ramkishen Shraff, Krishna Kanti Shraff, Ramniranjan Shraff and Devi Prasad Shraff carrying on business under the trade name Anand Metal & Steel Works, 137 Canning Street, Calcutta (a); 858A(CR) (Central), 8-8-57 (b); (i) Steel furniture (d); 22-2-65 (h).
- 27. Messrs. Sanwarmal Pralhadka, Jagannath Modi and Radhakissen Modi carrying on business under the trade name Messrs. Overseas Trading Co., 10 Jackson Lane, Calcutta (a); 896A(CR) (Central), 26-8-57 (b); (A) Paper and boards (c); 24-2-65 (h).
- 28. Sarbasri Mahammad Husain and Saifuddin carrying on business under the trade name Messrs. S. M. Brothers, 70 Old Chinabazar Street, Calcutta (a); 1621A(CR) (Central), 15-6-63 (b); (A) Bolt and nuts, parallel machine taper reamer, feeder gange, chain pulley block, plastic tube, volt meter, ampire meter and moving iron (c); 24-2-65 (h).
- 29. (S) Messrs. Ghanshyamdas Binani, Padma Binani and Govardhandas Binani (Partners) carrying on business under the trade name Mathuradas Govardhandas (for) Messrs. Ghanshyamdas Binani, Padma Binani and Govardhandas Binani (Partners) carrying on business under the trade name Mathuradas Govardhandas, 38 Strand Road, Calcutta (a); 1292A(CR) (Central), 9-3-60 (b); 24-2-65 (h).

- 30. (S) Messrs. Jwala Prasad Sharma, Jag Sharma, Balkishan Sharma, Anjani Kumar Si Nauratan Kumar Sharma, Jugalkishore Sharma Anand Prakash Sharma (Partners) carrying on ness under the trade name Sound Service and (for) Messrs. Jwala Prasad Sharma, Jag Sharma and Balkishan Sharma (Partners) ca on business under the trade name Sound Service and Sales, Darjeeling (a): 275A(DJ) (Central), 11 (b); 22-2-65 (h).
- 31. (S) Messrs. Jwala Prasad Sharma, Jaga Sharma, Balkishan Sharma, Anjani Kumar Sharma, Nauratan Kumar Sharma Anand Prakash Sharma (Partners) carrying on ness under the trade name Jaylall Narsingdass Messrs. Jwala Prasad Sharma, Jagannath Sharma (Partners) carrying on ness under the trade name Jaylall Narsingdas under the trade name Jaylall Narsing Darjeeling (a); 276A(DJ) (Central), 11-10-57 22-2-65 (h).
- 32. Messrs. Industrial Importers (Private) Ltd Stephen House, 4 Dalhousie Square, Calcuta 3A(EL) (Central), 10-6-57 (b); (A) Caster wheels 27-2-65 (h).
- 33. Shri Sashi Kant Jain, Shri Bhupendra Ki Jain and Shri Kishu Kant Jain carrying on bus under the trade name Messrs. B. K. Jain, 3 Ma Lane, Calcutta (a); 669A(EL) (Central), 3-3-61 (A) Thermometer (c); 19-2-65 (h).
- 34. Messrs. Singer Sewing Machine Co., Waterloo Street, Calcutta (a); 552A(EL) (Cent 9-4-59 (b); (A) Friden business machines, inclus computing, calculating, adding, duplicating typewriting machines, spare parts and requirement, Graphic arts equipment, date process equipment, electronics and communication equipment (c); 20-2-65 (h).
- 35. (S) Baijnath Sarawgi Smriti Nidhi Ti (Proprietor) carrying on business under the transme Messrs. Acme & Co. (for) Shri Chandra Ku Sarawgi (Proprietor) carrying on business under trade name Messrs. Acme & Co., 8/1 Esplant East, Calcutta-1 (a); 852A(EL) (Central), 11-2-64 (22-2-65 (h).
- 36. (S) Shri Narendra Nath Chowdhury. S Priya Nath Dutta and Shrimati Jyatika Das Gu carrying on business under the trade name Mess National Stores Supply Agency (for) Shri Narend Nath Chowdhury carrying on business under the trade name Messrs. National Stores Supply Agent P-280 & 282 Benaras Road, Belgachia. P. O. Danagar, Howrah (a); 143A(HW) (Central), 4-7-57 (126-2-65 (h).
- 37. (S) Shrimati Ajita Bala Manna and Gobind lal Manna carrying on business under the trade name Messrs. Manna Engineering Ajita Bala Manna carrying on business under the trade name Messrs. Manna Engineering Works (for) Shrimati on business under the trade name Messrs. Manna Engineering Works. (Central), 5-7-61 (b); 1-3-65 (h).
- 38. (S) Messrs. Baburam Gupta, P. K. Gupta as Shyamlal Gupta carrying on business under the trainame Insuflex Industries (for) Messrs. Electric last lation Manufacturing (Private) Ltd., 278 G. T. Ros North, Salkia, Howrah (a): 542A(HW) (Central 25-7-60 (b); 4-3-65 (h).

Seri Babulai Chaudhury (Proprietor) carrying under the trade name Chowdhury Mine-squeries. 149 Cotton Street, Calcutta (a); [K] (Central), 27-5-64 (b); (A) Asbestos, soap telspar, quartz (c); 19-2-65 (h).

Shri Nandlal Sharma (Proprietor) carrying on under the trade name Messrs. India United 2 Digambar Jain Temple Road, Calcutta 1105A(JK) (Central), 11-6-64 (b); (A) Tube light, cable (c); 23-2-65 (h).

Messrs. Kurban Hussain and Abdul Sattar carrying on business under the trade name K. win & Co., 22 Canning Street, Calcutta (a); M(LR) (Central), 15-7-64 (b); (A) Tools (c); 36 (b).

Messrs. Baitakhal Tea Co. Ltd., (S) 12 India inge Place, Calcutta (for) 9 Brabourne Road, into (a); (S) 1633A(LR) (Central) (for) 481A(RB) in (b); 22-2-65 (h).

3. Shri Ramswarup Kanoria carrying on busi-1 under the trade name Ramswarup Kanoria, 5 2 Row. Calcutta (a); 1206A(LR) (Central), (b); (D) Jute goods, plywood, tea garden 3. (A) Tea chests and its components (c); 22-2-65

l Sarbasri Chandra Kishore Khejriwal, Ram
p Jajodia. Omprakash Jajodia and minor

ma Khejriwal represented by her natural guarfather Shri Harkishore Khejriwal and minor
ndarsani Khejriwal represented by her natural
ndan, father Indra Kishore Khejriwal carrying
namess under the trade name India Paper TradCo., 7 Lyons Range, Calcutta (a); 1582A(LR)

mal), 4.9-64 (b); (A) Paper boards (c); 22-2-65

. Scottish Assam Tea Co. Ltd., (S) 2 Fairlie 1. Calcutta (for) 4 Mangoe Lane, Calcutta (a); 167B(LR) (Central) (for) 67B(EL) (Central) (b); 65 (h).

. (S) Shri Shyamapada Banerjee (Proprietor) ing on business under the trade name Messrs. Banerjee (for) Messrs. S. P. Banerjee, 15 Clive Calcutta (a); 1045A(LR) (Central), 30-4-59 (b); 65 (h).

Messrs. Angsu Prakash Bhattacherjee, Nirode Bhattacherjee, Madhusudan Bhattacherjee and Netai Chandra Bhattacherjee carrying on busimder the trade name Bhattacherjee Brothers, 5/27 Netaji Subhas Road, Calcutta (for) 71/A i Subhas Road, Calcutta (a); (S) 168B(LR) al) (for) 51B(CR) (Central) (b); 24-2-65 (h).

Shri Birendra Kumar Saha carrying on busimder the trade name Birenco, 20 Netaji Subhas Calcutta (a): 1572A(LR) (Central). 6-8-64 (b); ialvanised iron plain sheet (c): 25-2-65 (h).

(S) Shri Brijlall Agarwalla and Shri RamabaBuojhunwalla (Partners) carrying on business
the trade name Messrs. Ram and Co. (for)
Ramabatar Jhunjhunwalla carrying on business
the trade name Messrs. Ram and Co., 4
India Chakraborty Lane, Calcutta (1) (a);
MK) (Central), 3-9-63 (b); 22-2-65 (h).

Shri Gouri Shankar Pilaniwala carrying on name Messrs. Pilaniwala

Plastic Corporation, 12 Peary Mohan Paul Lane, Calcutta (a); 1146A(MK) (Central), 27-12-63 (b); (A) Printing ink after the words "Alkathin tubes" (c); 25-2-65 (h).

- 51. Sarbasri Ginoria Debi Agarwala, Ani Debi Agarwala, Ginni Debi Agarwala, Bhagwani Debi Agarwala and Kishanlal Agarwala (Partners) carrying on business under the trade name Messrs. Krishna Trading Co., Balurghat, West Dinajpur (a); 51A(ML) (Central), 16-7-57 (b); (A) Agarbati (c); 24-2-65 (h).
- 52. Shri Makhanlal Saha (Proprietor) carrying on business under the trade name Messrs. Makhanlal Saha & Sons, Mohendraganj, P. O. Kaliaganj, Dist. West Dinajpur (a): 257A(ML) (Central), 24-7-64 (b); (A) Coir -yarn (c): 24-2-65 (h).
- 53. Sarbasri Chhetalal, Inderlal, Shyamlal, Bachalal and Achhalal Shah (Partners) carrying on business under the trade name Messrs. Inderlal Achhalal, Dalkhola, West Dinajpur (a); 132A(ML) (Central), 12-12-57 (b); (A) Coir string (c); 23-2-65 (h).
- 54. Sarbasri Chhaganlal Rathi and Ratanlal Rathi (Partners) carrying on business under the trade name Mahabir Stores, Kaliaganj, West Dinajpur (a): 59A(ML) (Central), 24-7-57 (b); (A) Jeera, bhusi, broken khesari, ghee, postadane, jaggree, khandsari, khail, tejpata, mouri, sodi-bi-carb, coconut coir string, sutli, old paper (news), turmeric, agarbati, black pepper (c): 24-2-65 (h).
- 55. Sarbasri Mohanlal Kejriwal, Radha Debi Kejriwal and Sitaram Agarwala (Partners) carrying on business under the trade name Messrs. Mohan Bhander, Strand Road (North Baluchar), Malda (a); 259A(ML) (Central), 7-8-64 (b); (A) Groundnut oil and mustard oil (c); 25-2-65 (h).
- 56. Shri Rampada Dutta (Proprietor) carrying on business under the trade name Messrs. Narayan Tobacco Stores, (S) 3 Govt. Colony, Malda (for) Rajmahal Road, Malda (a); 190A(ML) (Central), 27-1-61 (b); 19-2-65 (h).
- 57. (S) Messrs. Mahendra Ramanlal Parekh, Bhupendra Ramanlal Parekh, Dilip Ramanlal Parekh and Harshad Ramanlal Parekh carrying on business under the trade name Modern Plastic Works (for) Messrs. Mahendra Ramanlal Parekh, Bhupendra Ramanlal Parekh and Dilip Ramanlal Parekh carrying on business under the trade name Modern Plastic Works, (S) Basanta Lal Saha Road (opposite Bhatikhana), Calcutta-53 (for) Basantalal Saha Road (opposite Bhatikhana), Calcutta-33 (a); 58B(PG) (Central), 20-7-57 (b); 19-2-65 (h).
- 58. Messrs. Narendra Shah and Sardaben Shah carrying on business under the trade name Naktala Iron Works, 4 Naktala Road. Calcutta-47 (a); 801A(PG) (Central), 30-4-64 (b); (A) Raw materials, (2) Spare parts and accessories intended for use in the manufacture of liquidiser machine (d); 23-2-65 (h).
- 59. Shri Durgadutt Singhania, Shri Ram Singhania, Shri Riseswarlal Singhania, Shri Ramanial Singhania, Shri Shyam Kishore Singhania and guardian
  of Shri Jogeswar Singhania and Shri Binode Kumar
  Singhania (minors) carrying on business under the
  trade name Messrs. Singhania Cycle Stores, Chaibasa
  Road, Purulia, (A) Main Road, Purulia (Singhania)

Cycle Trading Co.) (a): (S) 229B(PR) (Central) (for) 40A(PR) (Central) (b); 3-3-65 (h).

- 60. Shri Amratlal Jivanlal Mehta (Proprietor) carrying on business under the trade name International Trading Co., 28/17 Old Chinabazar Street, Calcutta (a); 356A(RB) (Central), 5-7-57 (b); (A) Plastic jugs and tumblers (c); 27-2-65 (h).
- 61. Shri Ram Chandra Nataraj Sastri carrying on business under the trade name R. N. Sastri & Co., 33 Canning Street, Calcutta (a); 1090A(RB) (Central), 20-9-63 (b); (A) Slide viewers, surgical instrument, spare parts of typewriters and time recorders (c); 3-3-65 (h).
- 62. (S) Messrs. Ghanshyamdas Gupta and Devkaran Garg carrying on business under the trade name Prakash Tea Co. (for) Shri Ghanshyamdas Gupta carrying on business under the trade name Prakash Tea Co., 26/1 Pollock Street, Calcutta (a); 722A(RB) (Central), 13-5-59 (b); 3-3-65 (h).
- 63. Messrs. Asgarali Gulam Hussain and Haider Ali Hassanali carrying on business under the trade name A. G. Mirror Emporium, 10 Old Chinabazar Street, Calcutta (a); 1164A(RB) (Central), 8-12-62 (b); (A) Picture frame and mirror (c); 4-3-65 (h).
- 64. Messrs. S. B. Electric Mart (Private) Ltd., 22 Brabourne Road, Calcutta-1 (a); 439A(RB) (Central), 18-7-57 (b); (D) Electric goods, (A) Electrical wires, cables copper and aluminium high tension and low tension, underground cables and its accessories, h. d. b. c. wires, all aluminium conductors and its accessories, enamelled, d. c. c. eureka, nickle chrome wires etc., electrical wiring accessories, electrical lamps, fluorescent lamps and tubes and m. v. fittings, lighting arresters l. t. and h. t. and its fittings etc., electrical accessories, insulators l. t. and h. t., and its fittings, etc., meters, megers, measuring instruments, testers etc., conduits and g. i. pipes and its fittings etc., porcelain fuse units i/c cut outs etc., iron clad switches and distribution boards and bar chamber etc., electrical bells and bell indicators etc., insulating materials, wooden accessories, electrical appliances, electrical motors, starters, generators etc., electrical fans and its accessories (c); 3-3-65 (h).
  - 65. Messrs. Chhotalal D. Thakkar, Pravin C. Thakkar and Niranjan C. Thakkar carrying on business under the trade name C. D. Thakkar & Co., 22 Brabourne Road, Calcutta (a): 156A(RB) (Central). 1-7-57 (b): Insert Sodium sulphide, calcium chloride, sodium sulphate and sodium bisulphate after the words "Zinc chloride" (d); 24-2-65 (h).
  - 66. Shri Mohanlal Patwari, Shri Bharatlal Patwari, Shri Ramgopal Patwari and Shri Sushil Kumar Patwari (Partners) carrying on business under the trade name Messrs. India Overseas Corporation, 65 Cotton Street, Calcutta (a); 718A(RJ) (Central), 27-11-58 (b); (A) Copper wire (c); 27-2-65 (h).
  - 67. Shri Madhu Sudan Patel carrying on business under the trade name Messrs. Munish Industries, 133 Beliaghata Road, Calcutta (a): 1396A(SL) (Central). 28-12-62 (b); (A) Brass screw (c); 12-2-65 (h).
    - 68. Messra. Bajaj Electrical Ltd., 10 Ganeth Chandra Avenue, Calcutta (a): 129A(SL) (Central), 26-6-57 (b): (D) Electric lamps and tubes, electrical

- confectionery, electrical and scientific instruments confectionery, electrical and scientific instruments corch bulb, p. v. c. alsoving, rota flex, fittings, (A Electrical lamps and fluorescent tubes, (2) Electrical lamps and fluorescent tubes, (3) Electrical scientific instruments, (4) Domestic and industrical appliances, (5) Electric fana, (6) Electrical appliances, (7) Power and distributions and switch gear, (7) Power and distributions for the fluorescent (9) Plastic sleevings and tubing, Flash-light torch bulbs, (11) Pressure cookers, Gas cooking ranges, (13) Architectural hard fittings, (14) Electrical goods for domestic and it trial wiring, (15) Engineering equipment, (16) I ing materials (c); 15-2-65 (h).
- 69. (S) Messrs. Ambalal Kalidas Patel, The bhai Motiram Patel, Hargovindbhai Thobha Patel, Amritlal Chunibhai Patel, Jaitaram Madlal Patel, Ramniklal Bhagwandas Patel and Natlal Virjibhai Patel carrying on business under trade name A. K. Patel & Co. (for) Ambalal Kal Patel, Thakorbhai Motiram Patel, Venilal G Bhai Patel, Prabhubhan Bhagubhai Patel and lal Thakorbhai Patel carrying on business under trade name A. K. Patel & Co., 12 Ganesh Cha Avenue, Calcutta (a); 1015A(SL) (Central), 30-li (b); 18-2-65 (h).
- 70. (S) Messrs. Mark A E C Industries (Priv. Ltd. (for) Messrs. A. K. Das Gupta, K. C. Mipatra, K. Acharya and S. Bhattacharya carrying business under the trade name Associated Engine ing Corporation, 71 Ganesh Chandra Awa Calcutta, Calcutta (1) (a); (S) 1711A(SL) (Cast (for) 123B(SL) (Central) (b); 18-2-65 (h).
- 71. Messrs. Easebe Printers (Private) Ltd., Dharamtolla Street, Calcutta (a); 659A(TL) (Ceat 7-4-61 (b); (A) Plant and machinery, spare parts accessories (d); 24-2-65 (h).
- 72. (S) Shri Golam Moyeen (Proprietor) carry on business under the trade name Golam Moyeen, 6 Rowdon St Calcutta (a); 451A(TL) (Central). 17-8-58 (b); 24-1 (h).

Explanatory notes.—Regarding the amendment made, the following code letters have been used indicate the manner in which the particulars registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) I "Substitute".

S. K. BOSE, Commission

No. 78 C. T.—11th March 1965.—In pursuance the provisions of section 9 of the Bengal Fina (Sales Tax) Act, 1941 (Bengal Act VI of 1941) r. with rule 11 of the Central Sales Tax (West Bengal rules, 1958 the following names and addresses of retered dealers together with a descriptions of the governed by their registration cortificates whose retered together with a description of the governed by their registration cortificates whose retered together with a description of the governed by their registration cortificates whose retered together with a description of the governed by their registration cortificates whose retered together with a description of the governed by their registration cortificates whose retered together with a description of the governed toget

- (a) Serial number, name, address, chief place of business and number of branches.
- (b) Number and date of the registration certifloate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of Electricity or any other form of power.
- g) Goods for use in the packing of goods for sale/resale.
- (h) Date of cancellation.
- thri Premji Abje Patel (Proprietor) carrying on m under the trade name Messrs. Guzrat Timber , Asansol, District Burdwan (a); 204A(AS)(Cent-1.7.57 (b); Timber, bamboo matting, props (c);

Mess. Ridhkaran Kezriwal, Motilal Saraogi, s Sarsogi, Shiv Kumar Dhanuka and Krishna Dhanuka carrying on business under the name Textile Traders, 160 Jamunalal Bazaz (Calcutta (a); 1247A (AT) (Central), 31-5-62 (b); k goods (d); 19-2-65 (h.)

Shri Suganchand Ghorawat carrying on business the trade name Shree Textile Co. 156 Jamuna-MAX Street, Calcutta (a); 1328A (AT) (Central), \$ (b); 23-2-65 (h).

- 4. Shri Dalam chand Sethia carrying on business under the trade name Dumdum Wire Product Co, 186 Jamunulal Bazaz Street, Calcutta (a); 1261A (AT) (Central), 27-7-62 (b); 24-2-65 (h).
- 5. Messrs. Bulbul Dresses (Private) Ltd., 178, Jamunalal Bazaz Street, Calcutta (a): 1181A (AT) (Central), 3-5-61 (b); 27-2-65 (h).
- 6. Mesers. Bartan Bhander, Lalbazar, Bankura (a); 8A (BK) (Central), 1-7-57 (b); Bellmetal, zinc, tin, copper, cement, asbestos, hooks, & nuts, german silver, gunja, mustard seeds, spices, mithachara, pipes S. W., S. W. Bends, tory junction, gully traps, closet, flat back urinal, pardhapan, foot rest, syphon, poppy seed, pulses, mustard oil, vanaspati & coccanut oil (e); Bellmetal, zinc, tin, copper, german silver (d); 22-2-65 (h).
- 7. Shri Chunilal Shah and Shri Panak Chand Shah carrying on business under the trade name A. D. Brothers, 34, Netaji Subhas Road, Calcutta (a); 1179A (CR) (Central), 18-5-59 (b); Iron elbow and tees (c); 20-2-65 (h).
- 8. Mossrs. Indira Stores (Private) Ltd, 48 Nalini Sett Road, Calcutta (a); 926A (JK) (Central), 9-4-58 (b); Stores materials, stationery, hard wares, spare parts of machineries, jute, hessian and guny bags, cotton and cotton yarn, heavy and light machineries, wool, silk, rayon and products (c); 23-2-65 (h).
- 9. Shri Baidya Nath Das (Proprietor) carrying on business under the trade name Messrs. North Bengal Mechanical Stores, English Bazar, Malda (a); 183A (ML) (Central), 31-5-60 (b); Motor parts and accessories, electrical goods and accessories, hardware (d); 22-2-65 (h).
  - S. K. BOSE, Commissioner.



## (Bazette

RAKHA 16]

No. Call

THURSDAY, MAY 6, 1965

**ISAKA 1887** 

### PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

#### GOVERNMENT OF WEST BENGAL

#### RECTORATE OF COMMERCIAL TAXES WEST BENGAL NOTIFICATIONS

Calcutta

lo. 79 C. T.-18th March 1965.-In pursuance of provisions of section 9 of the Bengal Finance is Tax) Act, 1941 (Bengal Act, VI of 1941), the owing names and addresses of newly registered en together with description of the goods covered their registration certificates are published for ral information:-

- s.-(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for use in manufacture in West Bengal for sale.
    - (d) Goods for resale in West Bengal.

Messrs Krishna Pada Dutta, Kartic Ch. k. Anima Banik and Debendra Nath Banik ying on business under the trade name Sreeram H. Gurdwara Road, Benachitty, Durgapur-4, twan (a); AS/2569A, 26-2-65 (b); (1) Raw sials, (2) Plant, machinery, spare parts and mories, (3) Consumable stores, e.g., ink and lasting oil. Provided that all goods for which ption from payment of sales tax is claimed are ded for use in the actual process of manufacture be goods named below: Printed matters (c).

Shri Ajit Lal Arora (Proprietor) carrying on under the trade name A. L. Arora, 71 Street. Room No. H-22, Calcutta (a): 1042A, 10-3-65 (b); Bangles, imitation ornata, vanity bags, plastic novelty goods, hair net, artificial hair, choti, veniful, hair clip and pin, bindi and artificial flowers (d).

- 3. Shri Murlidhar Kajaria and Shrimati Tribeni Devi Kajaria (Partners) carrying on business under the trade name Murlidhar Ratanlal, 28 Amratola Street. Calcutta (a): AT/4043A, 11-3-65 (b); Gunny bags, hessian cloths, jute twine, jute canvas and jute webbing (d).
- 4. Messrs Asoke Goptu and Amal Goptu carrying on business under the trade name Messrs. A. Enterprise, 87 Rash Behari Avenue, Calcutta-26 (a); BH/3764A, 26-2-65 (b); Burshane gas, cylinders and equipments, kitchen equipment, namely, tables utensils and kitchen grinders and electrical lighters (d).
- 5. Shri Gopal Chandra Saha, Shri Joy Ram Chowdhury and Shri Manik Chandra Saha (Partners) carrying on business under the trade name Messrs. Sibani Trading Company. P. O. Sonamukhi, Dist. Bankura (a); BK/621A. 27-2-65 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Firewood and wooden logs (c).
- 6. Shri Amiya Kumar Dutta (Proprietor) carrying on business under the trade name Messrs. Amiya Kumar Dutta, Lalbazar. Bankura (a); BK/622A. 3-3-65 (b): Lime (d).
- 7. Shri Paresh Nath Dey, Digbijoy Dey and Gokul Chand Kundu (Partners) carrying on business under the trade name Messrs. K. D. Agency, Memari, Burdwan (a): BN/1459A, 5-3-65 (b); Kanosene oil. empty tins and empty drums (d),

- 8. Shri Baleshwar Prosad (Proprietor) carrying on business under the trade name Messrs. Baleshwar Brick Works Co., Jogijhora, P. O. Birpara, Dist. Jalpaiguri (a); CB/1020A, 6-3-65 (b); (1) Raw materials, (3) Consumable stores, e.g., coal and fuel. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks (c).
  - 9. Sarbasri Lala Har Kissenlal Lal, Kailash Chand, Suresh Chand and Saran Kumar carrying on business under the trade name D. L. Bijoy Kumar & Co., 8 Lower Chitpur Road, Calcutta (a); CL/3832A, 20-2-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Leather belts, (ii) Leather case, (iii) Gun cover (c); Leather belts, leather case, gun cover (d).
  - 10. Shri Ram Chand Rohra carrying on business under the trade name R. G. Electricals, P-40 India Exchange Place, Calcutta (a); CL/3833A, 24-2-65 (b); Electrical goods and electrical fittings (c).
  - 11. Shri Naresh Chandra Bhattacharjee carrying on business under the trade name Aparajita Electric Co., 36 Ezra Street, Ground floor, Calcutta (a); CL/3834A, 26-2-65 (b); Electrical goods (d).
  - 12. Shri Om Prakash Mundhra carrying on business under the trade name Climax Corporation, 10 Tara Chand Dutta Street, Calcutta (a); CL/3835A, 26-2-65 (b); Polythene film and polythene pipes (d).
  - 13. Messrs. Juggilal Kamlapat Udyog Ltd., 11 Rabindra Sarani, Calcutta (a); CL/3836A, 26-2-65 (b); Hessian cloth and hessian bags (d).
- 14. Mohd. Umar carrying on business under the trade name Taj Leather Co., 42 Phears Lane, Calcutta (a); CL/3838A, 27-2-65 (b); Hides and skin (d).
- 15. Messrs. Abbas Taherali Chandiserwala, Saifuddin Bhai Karimji Janbarwala, Taiyeb Bhai Taher Ali Chandiserwala, Saraf Bhai Mohammed Ali and Ebrahim Bhai Hulla Fida Ali carrying on business under the trade name Advance Machine Tools Company, 109 Old Chinabazar Street, Calcutta (a): CR/3548A, 3-3-65 (b); Tools, milling stores, bolts, nut. spring, screws, agricultural implements, steel furniture, pipe fittings, electrical goods, navigation requirements, rubber sheets, cotton waste, ball bearing, rubber belting, v. belt, hair belting, tubewell parts, tea garden stores, copper sheet, piston ring, motor parts, manila ropes, asbestos goods, hoof iron, angles, precision tools, grease, lubricating oil, hacksaw blades and axes (d).
- 16. Messrs. A. K. Garg, Rameshwar Dass, R. D. Garg and S. L. Garg carrying on business under the trade name Premier Engineering Works, 194 G. T. Road North, Salkia, Howrah (a); HW/2937A, 6-3-65 (b): (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Gears, machinery parts, pipes, nuts, bolts, bright steel bars, bright steel shaftings, hexagons, square bars, octagons and bright steel flats (c).

- 17. Shrimati Jyotsna Biswas carrying on bu under the trade name Messrs. H. S. Enganesia 182 Dharamtala Road. Saikia, Howah HW/2938A, 6-3-65 (b); C. i. solid pulley, castings, c. i. couplings, c. i. lease plate, c. i. pulley, c. i. solid rail, m. s. couplings pea, p. bushes and m. s. flat (d).
- 18. Mossrs. A. N. Chowdry and C. R. carrying on business under the trade name Okt Saha & Co., 51/2/1 Brojonath Lahiri Lane, 1 Santragachi, Howrah (a): HW/2939A, 6-3-65 Iron rods (d).
- 19. Messrs. R. P. Agarwal and Ram Saran wal carrying on business under the trade name kash Industries, 435 G. T. Road North, Howral HW/2940A, 8-3-65 (b); (1) Raw materials, (2) I machinery, spare parts and accessories. Pro that all goods for which exemption from payme sales tax is claimed are intended for use in the a process of manufacture of the goods named to for sale: (i) Tawa and pan (c).
- 20. Sarbasri A. L. Mukherjee, Chitra Bant P. Das and S. P. Banerjee carrying on business u the trade name Asian Rope Manufach Company, 185 Sibpur Road, Howrah (a). HW/29 9-3-65 (b); (1) Raw materials, (2) Machinery, 1 parts and accessories. Provided that all goods which exemption from payment of sales tax claimed are intended for use in the actual process manufacture of the goods named below for sale Ropes of all kinds (c).
- 21. Messrs. Kishorilal Poddar and K. S Man carrying on business under the trade name Mah Overseas Traders, 1 Bysak Street. Calcutta-7 JK/3399A, 26-2-65 (b); Pneumatic rivetting ham h. s. t. s. drill, h. s. bridge-reamer, hand tap (d).
- 22. Messrs. Kunjlal Agarwala, Daulatram Awala, Shyam Sundar Agarwala, Jugal Kishore Awala, Khyaliram Agarwala and Balmukund Awala carrying on business under the trade na Mansaram Kunjlal, 402 Upper Chitpore Ro Calcutta (a); JK/3400A. 26-2-65 (b); Gunny be hessian, twine, canvas, readymade cloth, tarpat umbrella 'and fittings, schools and office station sewing thread, dry fruits, tea, cardamon, ayuru medicine, soda, wax, shellac, glue, m s. rod. I floor beams, g. i. bucket, gota, m. s. pan, door awindow fittings, iron safe, lead, tin shoulders, weld and solding materials and instruments, tin-wall glass-ware, lamp, torch, battery, paper crape, gold tissue, needle, m. s. tawa, cosmetic, cutlery, croking wooden goods, pin (wire nails), rajan and ribbi mouri, ajwan, rai hing, jayatri, rampatri, jai dhania, jeera, tejpata, chillies, cinamon, dry gin and poppyseed (d).
- 23. Shri Ram Niwas Gupta carrying on busing under the trade name Ashok Supply Corporation. Burtolla Street, Calcutta (a); JK/3401A, 26-2-65 (Gunny bags, m. s. round, m. s. flat. channels, r. joists, m. s. plate, angles, bolts, nuts, rivets (d).
- 24. Shri Anil Kumar Mitra carrying on busing under the trade name Messrs. Northern Automobil P. O. Mal, Dist. Jalpaiguri (a); JP/2207A, 4-3-65 (Motor parts and accessories (d).

Mossrs. Rajanas. Agarwalla, Ruliram Agar-Cabildas Agarwalla and Passang Tschering under the trade name under the trade name under the trade name. Tarpaulin Suiphy Co., Church Road, P. O. i. Dist. Darjeeling (a); JP/2208A, 5-3-65 (b); materials, viz., tarpaulin and canvas, (2) machinery. spars parts and accessories, viz., sachine. Provided that all goods for which is from payment of sales tax is claimed are in the actual process of manufacture goods named below: (i) Tents (c); Tarpaulin gavas (d).

Shri Jagannath Missir carrying on business the trade name Messrs. Jagannath Misir, Hill Road, P. O. Siliguri, Dist. Darjeeling (a); 1994, 9-3-65 (b); Timber (d).

Messrs. J. N. Roy Choudhury (Traders)

Ltd. carrying on business under the trade

Messrs. J. N. Roy Choudhury (Traders) Private

18 Netaji Subhas Road, Calcutta, Additional
of business at 56/2 Strand Road, Calcutta (a);

28, 26-2-65 (b); Timber (d).

Sarbasri Tarun Kanti Ghose and Kali Pada Roy carrying on business under the trade name a Steel & Metal Industries, 20 Netaji Subhas | Calcutta (a): LR/3663A, 27-2-65 (b); M. s. I fats, m. s. angles, m. s. channels, joists, g. p.

Shri Narendra Kumar Agarwal carrying on as under the trade name Metropole Traders. this Exchange Place. Calcutta (a); LR/3664A. 5 (b); (1) Raw materials. Provided that all 1 for which exemption from payment of sales 5 claimed are intended for use in the actual is of manufacture in West Bengal for sale of pods named below: (i) Copper plain water stop My wheel, hydrometer, techometer, copper sheet. plates, steel files, drill bits. spanners, pipe th, adjustable wrench, allen keys, steel tapes, nope slings, manila ropes, g. i. sackles, thimbles, the sales of the

Sarbasri Raghubardayal Patwari, Hariram wala and Sanwarmall Mandiwala carrying on ess under the trade name United Industrial & tenng Co. 27/2D Strand Road, Calcutta (a); 665A, 4-3-65 (b); Rock hard packing, asbestos packing, asbestos grease, graphite packing, asbestos pure tape, graphite packing, asbestos pure tape, graphite steam jointings, hemp twine, whiting, rubber ton sheets, iron coment, sand paper, boiler ound, emery, hacksaw blade, ball bearing, pilot as asbestos yarn, lead sheets (d).

Shri Chaman Lal Saraf carrying on business the trade name Mesers. Janta Leather Co., 1 ralis Street, Calcutta-12 (a); MK/3870A. 6 (b); Hides and skin (d).

Shri Haripada Karmakar and Shri Anil Karmakar carrying on business under the same Messrs. H. P. Engineering Works, 147E Ramdulal Sircar Street, Calcutta (a); MK/3871A. 26-2-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Machinery parts for sale (c).

- 33. Shrimati Maya Banik carrying on business under the trade name Messrs. Genuine Drug Traders, 1 Beadon Square. Calcutta-6 (a); MK/3872A, 27-2-65 (b); Herbs, asafoetida, cardamom, white dry ginger, jira, dhania, papain (d).
- 34. Shri Mrinal Kanti De carrying on business under the trade name Messrs. Rubber Industries of India, 18/1/3 Sri Gurudas Road, Calcutta-11 (a); MK/3873A, 4-3-65 (b); (1) Raw materials: Rubber compound, lead scrap and wire, asbestos cloth. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rubber goods for sale (c).
- 35. Shri Narayan Chandra Saha (Proprietor) carrying on business under the trade name Mesars. Popular Timber Stores, Ukilpara, Raiganj, West Dinajpur (a); ML/785A, 26-2-65 (b); Timber (d).
- 36. Sarbasri Muralimall Sindhi and Thakurmall Sindhi (Partners) carrying on business under the trade name Messrs. Muralimall Thakurmall, Raiganj (Kumardangi), West Dinajpur (a); ML/786A, 3-3-65 (b)
- 37. Messrs. Jawrimall Dugar and Jaichandlal Nahta carrying on business under the trade name New India Supplying Co., 62/1A Netaji Subhas Road, (Top floor, Room No. 38), Calcutta (a); MR/2781A, 10-3-65 (b), Ferrous scrap, lightning arrester, insulator and electric motors (d).
- 38. Messrs. Kali Pada Paul and Dhwaja Dhari Tiwari carrying on business under the trade name Durga Soorki Mill, Bagmore. Kanchrapara, 24-Parganas (a); PG/3175A. 27-2-65 (b); (i) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Soorkey and cinder (c).
- 39. Shri Jhabarmall Lodha carrying on business under the trade name Messrs. Jhabar Mall Lodha, Post Dubra, P. S. Para, Dist. Purulia (a); PR/459A, 5-3-65 (b); Cloth, kerosene oil, foodgrain, pulses, gur, matches, vegetable oil, soda, cocoanut oil, soap and tea (d).
- 40. Shri Ramnarayan Agarwala and Shri Sankarlal Agarwala carrying on business under the trade name Messrs. Banshidhar Ramnarayan, Main Road, Purulia (a): PR/460A. 5-3-65 (b); Foodgrains, cummin seed, gur, chillies, turmeric and corriander seed (d).
- 41. Sarbasri Sanat Kumar Mukherjee, Sukumar Mukherjee. Santa Kumar Mukherjee and Dulal Kumar Mukherjee carrying on business under the trade name Messrs. S. S. Brothers (Mines), P. O. Jhalda, Dist. Purulia (a); PR/461A, 8-3-65 (b); Tools, implements and explosive. Provided that the goods

are directly used in mines for extracting the goods in West Bengal named below for sale: Lime stone (c).

- 42. Sarbasri Sanat Kumar Mukherjee, Sukumar Mukherjee, Santa Kumar Mukherjee and Dulal Kumar Mukherjee carrying on business under the trade name Messrs. S. S. Brothers (Contractors and Suppliers), Purulia (a); PR/462A, 8-3-65 (b); (1) Raw materials, (2) Plant and machinery. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Boulder, ballast and chips (c).
- 43. Shri Jagdish Prasad Agarwala and Shri Gyan Chand Agarwala (Partners) carrying on business under the trade name Messrs. Gagdish Prasad Gyan Chand, P34/35 Cotton Street, Calcutta (a); RJ/3140A, 9-3-65 (b); (1) Raw materials: Cloth (yardage), (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Readymade garments (c).
- 44. Messrs. Gorachand Dass and Nirmala Dass carrying on business under the trade name G. C. Dass & Bros., 12/1B Ganendra Mitra Lane, Calcutta-4 (a); SH/3596A, 27-2-65 (b); Pullies, couplings, trays, chain link, segments, stove tubes required in tea gardens (d).
- 45. Messrs. Santosh Kumar Sen, Gouranga Ghosh and Narayan Chandra Saha carrying on business under the trade name Gouranga Ghosh, 4 Durga Charan Banerjee Street, Calcutta-5 (a); SH/3597A, 1-3-65 (b); Cement (d).
- 46. Messrs. Asiatic Manufacturing & Trading Co. (Private) Ltd.. 3B Ramgopal Ghosh Road, Calcutta-2 (a): SH/3598A, 1-3-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rice bran oil (c); Rice bran, oil cakes (d).
- 47. Shri Probodh Chandra Sarkar carrying on business under the trade name National Pen Plastic Works. 231B Rabindra Sarani, Calcutta-3 (a); SH/3599A, 4-3-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Fountain pen (c).
- 48. Shri Shyam Sundar Birla (Proprietor) carrying on business under the trade name Bengal Rubber Syndicate, 16A Chaulpatty Road, Calcutta (a); TL/2899A, 26-2-65 (b); (1) Raw materials, (2) Plant, machinery. spare parts and accessories, (3) Consumable stores, e.g., grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Plastic concial spools (c); Alkathene tubular sleeves, alkathene film sheets, plastic coacial spools, rubber

- acid proof rubber plugs, high pressure ficial rubber aces, brass tube, leather safety bearings, c. i. sluice valves, gun metal when ring spanner, cable compound, felt (d).
- 49. Shri Shyam Bahadur Prosad (Procarrying on business under the trade name Pengineering Works, 139/IC Ananda Palit Calcutta (a); TL/2901A, 3-3-65 (b); (l) materials, (2) Plant, machinery, spare part accessories. Provided that all goods for exemption from payment of sales tax is claim intended for use in the actual process of many of the goods named below: (i) Concrete a machine (c).
- 50. Shri Sankar Kumar Das (Proprietor) of on business under the trade name Sankar Proprietor (19/15A) Lower Circular Road, Calcuta TL/2902A, 3-3-65 (b); (1) Raw materials, (2) machinery, spare parts and accessories. Proprietor from payments are intended for use in the process of manufacture of the goods named (i) Fountain pen (c).

S. K. BOSE, Commission

No. 80 C. T.—18th March 1965.—In pursual the provisions of section 9 of the Bengal Fa (Sales Tax) Act, 1941 (Bengal Act VI of 1941) following names and addresses of registered d whose registrations under the Act were amount effect from the date noted against each of and in respect of the particulars appearing in different items in the manner indicated against particulars are published for general information.

- Notes.—(a) Serial number, name, address, chief of business and number of branchs
  - (b) Number and date of the regist certificate.
  - (c) Goods for use in manufacture in Bengal for sale.
  - (d) Goods for resale in West Bengal
  - (e) Date of amendment.
- 1. Bimal Kanti Das business under the trade hardware Industry, 59 Chetla Road, Calcutt AL/634A, 10-2-58 (b); (A) Down rod, bearing tal and bearing bush after the words "connect electric fan" (c); 6-3-65 (e).
- 2. Sarbasri Janaki Nath Paul, Sudhir Paul and Santi Nath Paul carrying on business the trade name Messrs. Kidderpore Basat 27/28 Kalibazar, Calcutta (a); AL/73A, 12-1-4 (A) Stainless steel utensils (d): 10-3-65 (e).
- 3. Tincori Chandran Pyne carrying on but under the trade name Messrs. Tincori Charan 59 Rakhaldas Auddya Road, Calcutta (a): AL/20-3-51 (b): (D) Hardware. (A) M. s. rod. joints, flat, channel sq. bar, galvanised plat corrugated sheet, galv. ridging and guttering sheet, nails, galv. wire and netting, expanded shonel, g. i. bucket, iron chain and ring, iron

bolt and ring, carpenter and mason tools, bolt and fittings, galv. iron bolt, nets and fittings, galv. iron bolt, nets and fittings, iron s. c. i. ventilator, c. i. pipe and fittings, iron s. c. ventilator, c. i. pipe and fittings, iron s. c. ventilator, c. i. pipe and fittings, iron s. c. ventilator, c. i. pipe and fittings, iron s. c. ventilator, c.

Messrs. Dhanraj Agarwalla, Taluram Agar-Hariram Singh and Ram Sarup Singh carrybusiness under the trade name Messrs. Dhanbusiness, Neamatpur, P. O. Sitarampur, Dist. ma (a): AS/1927A, 11-10-58 (b); (A) Chillies, in seed, poppy seed, corriander seed, cocoanut gmeric, black pepper (d); 26-2-65 (e).

Messrs. Hasmukhrai Ramjee Ghalani and matrai Patilal Shah carrying on business under nade name Aurora Automobiles, Nachan Road, pur-4, Dist. Burdwan (a); AS/2196A, 18-4-61 A) Electric winch (d); 26-2-65 (e).

Shri Chamanlal Jain and Shri Baldeoraj Jain ing on business under the trade name B. Jain & 71 Canning Street, Calcutta (a); AT/2801A, 19 (b); (A) Zinc (d); 5-3-65 (e).

Messrs. Baijnath Choudhury. Laxmi Prosad Mury and Omprakash Choudhury carrying on the sunder the trade name Laxmi Trading Co., Cross Street. Calcutta (a); AT/1498A, 8-3-45 (b); Raw materials, (2) Plant, machinery, spare and accessories, (3) Consumable stores, viz., rating oil, machine oil, kerosene oil, cotton payment of sales tax is claimed are intended in the actual process of manufacture of the named below: (i) Buckets, (ii) Bath tubs, (iii) b, (iv) Drum containers and pipes (for) (1) Raw mals, (2) Plant, machinery, spare parts and mories, (3) Consumable stores. Provided all goods for which exemption from payment of tax is claimed are intended for use in the actual of manufacture of the goods named below: backets, (ii) Bath tubs and (iii) Trunks (c): 5-3-65

Shri Ashoke Kumar N. Seth carrying on busiunder the trade name A. Mansukhlal, 71 ing Street, Calcutta (a); AT/2761A, 1-9-51 (b); Turpenol, bromoform, (D) Stationery goods, is, cutlery, torch, battery, filter paper (d); 6-3-65

Messrs. Tilokchand Bazaz (Karta, Hindu nded family) and Sabitri Devi Bazaz (Kartri, in undivided family) carrying on business under trade name Gobindram Tilokchand, 192 Cross I. Calcutta (a); AT/952A, 18-9-41 (b); (A) Steam integrated wool, monkey, crabwinch, solder, fire in uniture machine, g. i. wire netting, staple, it slage hammer, crow bar, tee, wire rope, bend, inver, lawn mower, white cement (deshi), saw I, hand saw (d); 6-3-65 (e).

Shri Omprakash Bhalla and Shri Rattan Lal a carrying on business under the trade name takash Rattanlal, 71 Canning Street, Calcutta AT/3974A, 2-6-64 (b); (A) Petromax parts, stove torch parts (d); 6-3-65 (e).

(S) Messrs. Devichand Attaruala and Gulab-Faralal carrying on business under the trade Depak Agency (for) Shri Devichand Attaralala ing on business under the trade name Depak is, 10/1 Portuguese Church Street, Calcutta, 55 Canning Street, Calcutta (1) (a); AT/311B, 25-11-57 (b); 8-3-65 (e).

- 12. Messrs. Satyanarain Southalia and Manoharlal Southalia carrying on business under the trade name Manoharlal Company, 19 Mullick Street, Calcutta (a); AT/3512A, 16-10-58 (b); (A) Boric acid, ultramarine blue, red lead, zinc oxide (d); 8-3-65 (e).
- 13. (S) Laxmichand Dayalbhai Vora, Dwarkadas Dayabhai Vora, Bhogilal Bhikhalal Vora, Pranlal Dwarkadas Vora and Pravin Chandra L. Vora carrying on business under the trade name D. Dayabhai & Co. (for) Messrs. L. D. Vora, P. D. Vora, B. B. Vora, J. J. Mehta, A. L. Mehta and N. T. Mehta carrying on business under the trade name D. Dayabhai & Co., 12/13 Amratolla Street, Calcutta (a); AT/3489A, 24-7-58 (b); 10-3-65 (e).
- 14. Messrs. Suwati Devi Girdharlal Gupta and Sajan Kumar Sanganeria carrying on business under the trade name Bhagirathmal Girdharilal, 16 Amratolla Street. Calcutta (a); AT/3805A, 23-2-62 (b); (A) Cocoanut oil, groundnut oil (d); 10-3-65 (e).
- 15. Messrs. Omprakash Khanna, Shiwparkash Khanna, Nripendra Parkash Khanna and Kulbhusan Khanna carrying on business under the trade name Ramdittamal Gianchand, 158 Jamunalal Bazaz Street, Calcutta. (D) Calcutta-1 (a); (S) AT/4044A (for) AT/189B (b); 11-3-65 (e).
- 16. Messrs. Rajrani, Kanshalya Devi and Chandrani carrying on business under the trade name R. K. C. Trading Co., 20 Amratolla Street, Calcutta (a); AT/3697A, 26-10-60 (b); (A) (1) Raw materials: Parsby seed (ajmoda), payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Parsby seed oil (c); (A) Nagar motha, ajmoda (parsby seed), musk seed, ginger, cardamon (d); 11-3-65 (e).
- 17. Shri Munnalal Meetal carrying on business under the trade name Meetal Overseas Trading Corporation, 46 Cross Street, Calcutta (a): AT/3747A, 1-4-49 (b); (D) Oil cakes, building materials, industrial hardware, jute bags, hessian cloth, bees wax, silk fabrics, hosiery goods, insecticides, lawn mowers, secateurs, knives (d): 11-3-65 (e).
- 18. Messrs. Iron & Wire Products (Private) Ltd., 33 Armenian Street, Calcutta (a); AT/3856A, 13-11-62 (b); (A) M. s. strips and m. s. flats (d); 11-3-65 (e).
- 19. Messrs. Shree Sarveswar Company, 226 Lower Circular Road, Calcutta (a); BH/3440A, 26-11-62 (b); (A) Rubber scrap (d); 26-2-65 (e).
- 20. Shri Bimal Kumar Churiwala carrying on business under the trade name Messrs. Bimal Kumar Churiwala, 8/1 Loudon Street, Calcutta (a); BH/348B, 21-1-64 (b); (A) Lathe machine, boring and driving machine (d); 26-2-65 (e).
- 21. Mr. V. N. Rajan, Mrs. B. Ramamurthy and Mr. V. Gurumurthy carrying on business under the trade name Messrs. V. N. Rajan & Co., 3A Hindusthan Road, Calcutta (a); BH/384B, 26-2-59 (b); (A) Auto bulbs, electric horns, monograms, spanners, wrenches, allenky sets, bearings, arm points (d); 26-2-65 (e).

- 22. Shri Yotish N. Tandon carrying on business under the trade name Messrs. Hindusthan Tubewell Co., (S) 216/26 Lower Circular Road, Calcutta-20 (for) 6/2 Sudder Street, Calcutta-16 (a); (S) BH/3765A (for) TL/2507A (b); 26-2-65 (e).
- 23. (S) Shrimati Malina Sarkar and Shrimati Jahar Ranjan Sarkar carrying on business under the trade name Rahvec & Co. (for) Shri Jahar Ranjan Sarkar and Shrimati Satya Ranjan Sarkar carrying on business under the trade name Rahvec & Co., 26/1/1 Deodar Street, Calcutta (a): BH/2087A, 15-5-48 (b); 27-3-65 (e).
- 24. Messrs. Bertrams Scott Ltd., (S) 13 Camac Street, Calcutta-16 (for) 91A Park Street, Calcutta (a); (S) BH/3766A (for) TL/2806A (b); 3-3-65 (e).
- 25. The Great Eastern Stores (Private) Ltd., 30 Chowringhee Road, Calcutta (a); BH/255A, 22-9-41 (b); (A) Pocket weighing machine and milk cream (d); 3-3-65 (e).
- 26. Messrs. Vinar Ltd., 24 Theatre Road, Calcutta-16 (a); BH/3394A, 6-1-56 (b); Insert after the words "goods named below:" "Filing systems and parts" (c); 3-3-65 (e).
- 27. Shri Murari Charan Law carrying on business under the trade name Messrs. Law's Steel Furniture, 22 Canal South Road, Calcutta (a): BH/3483A, 6-5-63 (b): (A) Insert consumable stores, viz., mobil oil, grease and kerosene oil after the words "spare parts and accessories" (c): 3-3-65 (e).
- 28. Messrs. Kangsabati Co-operative Stores Ltd., Kenduadihi, Bankura (a); BK/619A, 8-1-65 (b); (A) Butter, shampoo, tinopal, custard, baking powder, essence of vanila, drinking chocolate, tooth pastes and powders, plastic and polythene goods, erasers, playing cards, toys, barley, threads and buttons, flit, phenyle, dhupbatti, electric bulbs, torch, torch bulbs, blade, blue, locks and keys, shoe polish, tooth brushes, ropes, pin cushions, pen holders, pen nibs, hurricane lantern, dusters, desk knives, gums, candles, inks, typewriter ribbons, carbon paper, stencil, carbon, stencil paper and umbrella (d); 29-1-65 (e).
- 29. Shrimati Gita Debi Khedia (Proprietress) carrying on business under the trade name Messrs. Bharat Traders, Rashtalla, Bankura (a); BK/494A, 9-1-62 (b); (A) Niger oil (d); 29-1-65 (e).
- 30. Shri Gobordhandas Khandelwal, Shri Babulal Khandelwal and Sm. Nani Devi (Partners) carrying on business under the trade name Gajanand Babulal, Keshakole, Bankura, Bankura-1 (a); BK/26B, 18-7-61 (b); (A) Niger oil (d); 1-2-65 (e).
- 31. Shri Kushdhawaj Pramanik (Proprietor) carrying on business under the trade name Messrs. Kushadhawaj Pramanik, P. O. Role, Bankura (a); BK/585A, 28-4-64 (b); (A) Niger oil, til oil, castor oil and plastic goods (d); 1-2-65 (e).
- 32. (S) Shri Mangobinda Dey and Shrimati Santilata Dey (Partners) carrying on business under the trade name Messrs. Kalimata Bhander, Kusumgram, Burdwan (a); BN/1427A, 21-4-64 (b); (A) Mouri, mobil oil, chillies, soda, coconuts, groundnut oil, tisi oil, dhuna (d); 5-3-65 (e).
- 33. Messrs. Narendra Lal Banik and Subal Chandra Banik (Partners) carrying on business under

- the trade name Mesers. Gandha Banik Soc Tentultala Bazar, Burdwan (a); BN/1353A, 19-1 (b); (A) Groundaut, groundaut oil, dhania, mouri, ghee, methi, ropes, catechu, blue and tea 6-3-65 (e).
- 34. Shri Bishamber Nath Khan Debwal (I prietor) carrying on business under the trade at Messrs. Chem Indien, Sankaripukur. Burdwan BN/79B, 24-6-63 (b); (A) Zinc chloride, magnesi sulphate and benzol (d); 6-3-65 (e).
- 35. Sarbasri Moti Bala Ash and Nemai Ca Ash (Partners) carrying on business under the taname Messrs. Moti Bala Ash, Nemai Chand Sehera, Burdwan (a); BN/1012A, 20-5-62 (b); Cocoanut oil, black jira, tea, tejpata, til oil, browstick, ghee, incense, ajwan and cover of poppy so (dhania) (d); 6-3-65 (e).
- 36. Shri Motilal Thakur (Proprietor) carrying business under the trade name Messrs. Moti Thakur, Gushkara, Burdwan (a); BN/1302A. 23-5. (b); (A) Groundnut oil (d); 11-3-65 (e).
- 37. Messrs. Gobinda Paul and Dhirendra Ni. Paul carrying on business under the trade na Paul & Co., Domkal, Murshidabad (a); BR/630 28-10-59 (b); (A) Pans, baskets, screws, hinges, as papers and enamel utensils (d); 5-3-65 (e).
- 38. Shri Anil Kumar Banerjee carrying on buness under the trade name Messrs. Bharatiya Bhadar, Churipatty, Jiagunj, Murshidabad (a): BR 652 16-2-60 (b): (A) Calcium carbide (d): 5-3-65 (e)
- 39. Shrimati Umarao Devi Jain carrying business under the trade name Messrs. Bela Stor Gopalghat, Khagra, Mursidabad (a); BR/436 7-7-55 (b); (A) Groundnut oil, castor oil mobil of tarpin oil, coal tar, coal pitch, phenyle, groundnut broomstick, coir string, jute twine, vermilion, var papers, incense, soda ash, sodi-bi-carb, amla, cumm seeds, corriander seeds, ani seeds, ajwan, chillis carway seeds, catechu, poppy seeds, calery frui cardamon, fenugreek seeds and starch. (D) Spot and grocery goods (d); 9-3-65 (e).
- 40. Messrs. Gour Mohan Poddar, Rabindra Nat Poddar and Dinabandhu Poddar (Partners) carryit on business under the trade name Gour Mohan Poddar & Others, Jiagunj, Mursidabad (BR/617A, 10-8-59 (b); (A) Calery fruit, corriand seeds, broomstick, fenugreek seeds, starch, jute twin chillies, carway seeds, poppy seeds, cassia ke chillies, carway seeds, poppy seeds, cassia ke ajwan, amla, incense and palm nut (d); 9-3-65 (e).
- 41. Shri Bibhuti Bhusan Roy carrying on but ness under the trade name Messrs. Pallysree,

Mars. Sukhamov Dutt, Sunil Kr. Guha and the Banerjee certying on business under the mee Messrs. B. S. Trading Co., 7 Lower Road, Calcutta (a); CL/3663A, 10-2-64 (b); Mr. rocker (d); 19-2-65 (e).

Sarbasri Suraj Ratan Binani, Krishna Kumar Raj Kumar Binani and Shyam Sundar carrying on business under the trade name Sales Corporation, 285F Bowbazar Street, a (a); CL/3803A, 15-12-64 (b); (A) Fabricated lates (d); 20-2-65 (e).

Messrs. Jugal Kishore Sharma and Anandilal carrying on business under the trade name Western Industrial Trading Co., 134/1 Gandhi Road, Calcutta (a); CL/3659A. (b); (A) Steel scrap (d); 20-2-65 (e).

Messrs, Ancillary Automatic Industries p) Ltd., (S) 309 Bepin Behari Ganguli Street, a (for) 2 Commercial Buildings, Calcutta (a); 1831A (for) LR/3131A (b); 20-2-65 (e).

(S) Shri Gopa Bandhu Seal and Shrimati is Seal carrying on business under the trade Medico Scientific Stores (for) Shri Anath Seal and Shri Gopa Bandhu Seal carrying sizes under the trade name Medico Scientific 30 Colootola Street, Calcutta (a); CL/2235A, 1 (b); 24-2-65 (e).

(S) Shri Lalit Kumar Mehta, Dalsukh M., Bhagawandas D. Mehta and Keshabdas T. ii carrying on business under the trade name i ladustrial Agencies (for) Dalsukh M. Mehta, wandas D. Mehta and Keshavdas T. Tejwani g on business under the trade name Messrs. nal Agencies, 12B Lower Chitpur Road, in (a); CL/3273A, 23-3-61 (b); 25-2-65 (c).

Messrs. The Mercantile Commercial Co., 52 g Street, Calcutta (a); CL/2886A, 18-3-58 (b); fg lead, plastic sheets, electrical goods (d); (e).

Messrs. Karmali Esmail Vishram and med Ali Ismail Vishram carrying on business the trade name Messrs. Beauty Tannery, 75 Lane, Calcutta (a); CL/3219A, 25-10-60 (b); Von-ionic emulsifying agents, (2) Synthetic seents, (3) Cod oil, (4) Sperm oil, (5) Other (6) Neats foot oil and other sulphonated oils, sking agents like sodium for mate and calcium the and sodium phthalate, (8) Lacquers and emulsion, (9) Leather isocyanate resins for sig leather (title kote), (10) Pearl effect finishes, addess felts, (12) Mohari pading cloth, (13) I hydrogen sulphide, (14) Packing and wrappers, tissue paper, glacine paper, art paper, paper and box board, (15) Stamping foils (gold left), (16) Casein, (17) Pigment dye stuff and (18) Plastic emulsion finishes, (19) Tin (20) Shaving machine blades for tannery and subosaing plates for processing leather (d);

Means. Tool Steel Distributors (Private) Ltd., Mahatma Gandhi Road (3rd floor), Calcutta-7 BA Ganesh Chandra Avenue, Calcutta (a); 13837A (for) SL/4233A (b); 26-2-65 (e).

(5) Messrs. Keshavial D. Seth and Talack K Vora carrying on business under the trade name Messrs. Western Trading Corporation (for) Messrs. Western Trading Corporation, 55 Canaing Street. Calcutta (a); CL/1339A, 10-7-45 (b); 26-2-65 (e).

- 52. (S) Messrs. Mulji Gendalal Mehta, Hasmukhraj Mulji Mehta, Raman Mulji Mehta, Dharamchand Mulji Mehta and Dilip Kumar Mulji Mehta carrying on business under the trade name Messrs. Mulji Mehta & Sons (for) Messrs. Mulji Mehta, Hashmukh Mehta, Raman Mehta and Dharamchand Mehta carrying on business under the trade name Messrs. Mulji Mehta & Sons, 55/65 Canning Street, Calcutta (a); CL/1901A, 24-1-50 (b): 26-2-65 (e).
- 53. Radha Kishen Saroaji and Mahesh Chandra Shah carrying on business under the trade name Messrs. Nipha Engineers, 55 Canning Street, Calcutta (a); CL/3725A, 18-11-61 (b); (A) After the words "M. s. bars" in raw materials column consumable stores and after the words "Machine parts" (ii) Jig. dies, tool and fixture, (iii) Charges and armaments (c); 27-2-65 (e).
- 54. Messrs. R. Piyarelall (Private) Ltd., (S) 55 Canning Street. Calcutta (for) 180 Mahatma Gandhi Road, Calcutta (a), (S) CL/3839A (for) MR/2755A (b); 27-2-65 (c).
- 55. Janab Gulam Abbes carrying on business under the trade name Messrs. Factory Stores Corporation. (S) 56/1 Canning Street, Calcutta (for) 59 Canning Street, Calcutta (a); (S) CL/3840A (for) AT/3978A (b); 1-3-65 (e).
- 56. (S) Shri S. C. Bose carrying on business under the trade name Messrs. S. C. Bose (for) Messrs. S. C. Bose, 293 Bowbazar Street, Calcutta (a); CL/2107A, 28-12-50 (b), 1-3-65 (e).
- 57. Shrimati Kiran Kumari Sancheti and Messrs. Dharam Chand Lunia and Punam Chand Lunia carrying on business under the trade name Associated Industrial Corporation, 85 Netaji Subhas Road, Calcutta (a); CR/3459A, 6-5-64 (b); (A) Balance spring, c. 1. pan, tin solder, expanded metal, paints and varnish, m. s. rail, nichrome wire, pulleys, lead wool, weighing scale, r. b. sheets (d): 27-2-65 (e).
- 58. Messrs. Yakub Abdul Kadir Calcuttawalla, Nuruddin Abdul Kader Calcuttawalla and Siral Kadir Calcuttawalla carrying on business under the trade name Y. N. Brothers, 12B Clive Row, Calcutta (a); CR/3164A, 6-11-61 (b); (D) Hardware, (A) Bolts, screws, nuts, washer, rivets, nails, pins, tacks, wire, rope, rods, angles, flat bar, shafting, channel, sheet, shovel, pick axe, fork, kodali, crowbar, paint, brushes, brooms, benister, wooden and m. s. handle, axes, anvil, blacksmith tools, blowing fans and blower, forges, cramps, hinges, aldrophs, lock, hooks, clamps, thimble, grinding wheel, land mowers, garden racks, emery powder, dresser, cutters, carpentry tools, boring machine, pneumatic tools, belt fastener, belt hook, hoop iron, clips, hoop iron machine, wire binding machine, bealing buckles, nail puller, jute mill and factory materials, glue, grease, oil gun, ball roller and thrust bearing, block, measuring cane and pot, cane basket and cane products, spindles, grease gun, nipple, automobile accessories, oil can, basket, wire netting, expanded metal, fencing wire, botler tube and fittings, v. belt, belting, trolleys wheel, m. 1 strip, ebonite, bakelite, fibre, leather and hide product, cane, wires and product, mercury and product

brass, copper, zinc, aluminium plate, silver, strip pipe ingot and scrap, wood product, glass, jute, thread, plug bags, scissor, blades, knife, ring, cloth canvas and product, wool, cotton and product hair paper and emery product, alkathene and product, steam jointing, grease packing and product, engineering machine tools, precision measuring tools, drawing cutting, threading, fencing, boring, turning and drilling tools, hand and electric power tools, potteries materials, paper, boards, batteries, lathe machine (d): 27-2-65 (e).

- 59. Messrs. B. P. Agarwalla & Sons (Private) Ltd., 5 Synagogue Street, Calcutta (a); CR/3458A, 15-12-59 (b); (A) Ambassador car with parts and accessories thereof, body with fittings of bedford trucks (d); 27-2-65 (e).
- 60. Shri Hem Raj Pincha (Proprietor) carrying on business under the trade name Messrs. Hem Machinery Mart, 9 Armenian Street, Calcutta (a); CR/3465A, 19-5-64 (b); (A) Electrical insulators and g. m. oil engine spare parts (d); 27-2-65 (e).
- 61. Shrimati Tripti Mukherjee (Proprietress) carrying on business under the trade name Messrs. National Trading Syndicate, 115 Canning Street, Calcutta (a); CR/3451A, 8-4-64 (b); (A) B. c. lamp, candle lamp, inspection lamp with guard and holder langham shades, hand rubber gloves (d); 27-2-65 (e).
- 62. Messrs. Tulsidas Bagivandas Thaker and Vejay Senh Dejju Ved carrying on business under the trade name Messrs. Commercial Textile Agency, (S) 167 Old Chinabazar Street, Calcutta (for) 12B Lower Chitpore Road. Calcutta (a); (S) CR/3547A (for) CL/3488A (b); 3-3-65 (e).
- 63. Sarbasri Mool Singh, Madanlal Mallo and Bajrong Singh carrying on business under the trade name Modern Industrial Supply Syndicate, 1 Bonfield Lane, Calcutta (a); CR/3376A, 30-8-63 (b); (A) C. i. parts, wire rope slings, graphite packing (d); 3-3-65 (e).
- 64. Shri Khubchand Kothari, Managing Director carrying on business under the trade name Messrs. Rico (Private) Ltd., 3 Mangoe Lane, Calcutta (a); EL/3478A, 31-8-61 (b); in the actual process of manufacture of the goods named below: (A) Carbonised paper roll, parchment paper roll, paper rolls tape perforator (c); 5-3-65 (e).
- 65. Messrs. Bajoria Trading (Private) Ltd., 1 Mangoe Lane, Calcutta (a); EL/331B, 16-5-64 (b); (D) Jute, (A) Jute rope, jute twine, jute canvas (d); 5-3-65 (e).
- 66. Messrs. Ideal Tin Products (Private) Ltd., (S) 20 Old Court House Street, Calcutta (for) Stephen House, 4 Dalhousie Square East, Calcutta (a); EL/2118A, 26-6-50 (b); 6-3-65 (e).
- 67. Messrs. The Premier Auto Parts Ltd., (S) 20 Old Court House Street, Calcutta (for) 60 Stephen House, 4 Dalhousie Square East, Calcutta (a); EL/3316A, 16-6-59 (b); 6-3-65 (e).
- 68. Messrs. The Calcutta Jute Mfg. Co. Ltd., (S) 20 Old Court House Street, Calcutta (for) Stephen House, 4 Dalhousie Square East, Calcutta (a); EL/1449A, 23-9-41 (b); 6-3-65 (e).
- 69. Messra. International Overseas Corporation Ltd., (S) 20 Old Court House Street, Calcutta (for) 4

- Dalhousie Square East, Calcutta (a); E1/
- 70. Messrs. Krishna Kr. Shaha and Paramen Shah carrying on business under the trade Steel Co. Products, 63 Chintamoni De Road, Ed. (a); HW/2784A, 10-7-64 (b); (A) Rubber ring, a steel pulley, nuts, washers, rivets, belt fam electric motor and starter, copper bar (d); 5-3-6
- 71. Messrs. Padmarani Ash, Amarnath Ash Padmarani Ash, legal and natural guardian for on behalf of minor Manindra Kumar Ash can on business under the trade name Panchanan At Co., 2/B Ram Kumar Rakshit Lane, Calcuta-7 JK/792A, 29-9-41 (b); (A) Trisodium phosphoric acid, acid hydrochloride, sodium sulphate, dibutyle phthy zinc chloride (d); 27-2-65 (e).
- 72. Messrs. Satyanarain Poddar and Satyandar Saraff carrying on business under the taname Satyanarayan Shyam Sundar, 71 Bust Street, Calcutta (a); JK/2773A, 9-10-56 (b); (A) meter (d); 27-2-65 (e).
- 73. Sarbasri Durga Prasad Agarwalla, Bisma bhardayal Agarwalla, Sitanath Agarwalla, Bisma Agarwalla and Chandra Prakash Agarwalla and Sankar Agarwalla (Partners) carrying on busmunder the trade name Prasadiram Prabhudayal, P. and Dist. Jalpaiguri (a); JP/81A, 22-9-41 (b); Stainless steel utensils (d); 27-2-65 (e).
- 74. Messrs. Narsingdas Agarwalla. Bojnas Agarwalla, Omprakash Agarwalla and Chhaga Agarwalla carrying on business under the trade relation of the control of
- 75. Sarbasri Bhagwan Das Somani, Hari I Somani and Shrimati Bimala Devi Maheswari a ing on business under the trade name Me Universal Supply Agency, 12 Netaji Subhas R Calcutta (a); LR/3624A, 21-11-64 (b); (A) S parts and accessories of jute mill, textile mill, s mill, coal cutting machinery (d); 26-2-65 (e).
- 76. Sarbasri Mohabir Prosad Agarwala and I Sarup Agarwala carrying on business under the uname Messrs. Mohabir Industrial Corporation. Canning Street, Calcutta (a); LR/3529A, 3-1-64 (A) M. s. bar, flat, angle, c. i. valve (d); 26-2-65
- 77. Messrs. Jagannath Jhunjhunwala, Purusot Jhunjhunwala and Satyanarain Jhunjhunwala caing on business under the trade name law Commercial Supply Agency, 9 Indian Excha Place, Calcutta (a); LR/2003A, 3-1-51 (b); Dolomite (d); 27-2-65 (e).
- 78. (S) Shri Swadesh Ranjan Banerjee carry on business under the trade name Machine Tools Appliances (India) Co. (for) Machine Tools Appliances (India) Co., (S) 12B Netaji Subhas Ro Calcutta (for) 53 Netaji Subhas Road, Calcutta (LR/2099A, 29-6-51 (b); 27-2-65 (c).
- 79. Messrs. Chharia Commercial (Private) Ll 23A Netaji Subhas Road, Calcutta (a): LR/349 23-9-63 (b); (A) After the words "In the act

manufacture of goods in West Bengal below" (ii) June begs (c); 1-3-65 (e).

Seriesri Sunta Ch. Banerjee and Sankar Banerjee operating on business under the Banerjee operating on business under the same The Atoz. Company. 20 Strand Road, sit. LR/2838A. 18-1-58 (b); (A) (1) Raw is (3) Consumable stores, e.g., paints and is Provided that all goods for which sion from payments of sales tax is claimed are in the actual process of manufacture is goods named below: (i) Job works, (ii) Presided and (iii) Perforated sheets (c); (A) Spiral stole and (iii) Perforated sheets (c); (A) Spiral stole, wheels, collapsible gates, card board, pipe, metallic flexible tube, rollers, m. s. sr. conveyor belts, paints, varnish, ferrous and is now rods and sheets (d); 3-3-65 (e).

(S) Sarbasri Vishnu Prosad Ravel, Ushakant Ravel and Shrimati Godabaribeen D. Ravel ing on business under the trade name Ravel Co., 10 Canning Street, Calcutta (for) Shrim Prosad Ravel carrying on business under the same Ravel Mining Co., 10 Canning Street, (its (a); LR/3276A, 5-9-61 (b); 3-3-65 (e).

Shri Amarendra Nath Roy Choudhury carrya business under the trade name Andrews & M Netaji Subhas Road, Calcutta (a); LR/3588A. 4 (b); (A) (1) Raw materials, (2) Plant, inery, spare parts and accessories, (3) Con-ine stores. Provided that all goods for which ution from payment of sales tax is claimed are ded for use in the actual process of manufacture g goods named below: (i) Camphor tablets (c); Timber and timber products, rubber mouldings, g sheets, rubber hose, electric cables, electric s, electric light fitting, m. s. pipe fittings, mouldkx, m. s. steel joists, m. s. steel bars, m. s. tees, munds, m. s. sheets, steel for dies, nuts, bolts, m, wires nails, g. i. wire tools and machineries, m and non-ferrous castings, machine parts. waste, hessian cloth, gunny bags, camphor, my, iron clips and iron and steel poles, m. s. n. iron brackets (d); 4-3-65 (e).

I Shi Mohan Lal Shaw carrying on business the trade name Messrs. Pioneer Sheet & Metal Inch., 4 Maniktola Bazar Lane, Calcutta (a); 1681A, 10-1-64 (b); (S) (1) Raw materials: cuttings and plate, (2) Plant, machinery and moies. Provided that all goods for which the provided that all goods for which the provided that all goods for manufacture is goods named below: Rose head nails for sale (l) Raw materials: Plate cuttings and plate. Ited that all goods for which exemption from that of sales tax is claimed are intended for use in actual process of manufacture of the goods it below: Rose head nails for sale (c); 26-2-65

Sari Bhagwati Prosad Deora carrying on its under the trade name Messrs. B. P. Deora Ce, 5 Madan Chatterjee. Lane, Calcutta. Ita (1) (a): MK/269B, 31-7-64 (b): (A) that bronze rod after the words "Brass wire" 17-2-65 (e).

Skri Harak Chand Sett carrying on business the trade name Messrs. Novelty Photo Co., Vivekananda Road. Calcutta (a); MK/3644A.

13-11-63 (b); (A) Leather accessories after the words "Dye mounting press" (d); 27-2-65 (e).

86. (S) Shri Ganga Prasad Jaiswal, Shri Lalta Prasad Jaiswal, Shri Kamala Prasad Jaiswal and Shri Jwala Prasad Jaiswal carrying on business under the trade name Messrs. Shree Ram Lalta Prasad (for) Messrs. Ganga Prasad Jaiswal, Shree Ram Jaiswal, Lalta Prasad Jaiswal, Kamala Prasad Jaiswal and Jwala Prasad Jaiswal (Partners) carrying on business under the trade name Sreeram Lalta Prasad, 77 Kailash Bose Street, Calcutta (a); MK/566A, 10-10-41 (b); 27-2-65 (e).

87. (S) Shri Motilal Khattni, Shri Jyotilal Khatni and Shri Kishorilal Khattni (Partners) carrying on business under the trade name Messrs. R. N. Khanna (for) Shri Gopal Das Khattani, Shri Matilal Khattni, Shri Jyotilal Khattni and Shri Kishorilal Khattni (Partners) carrying on business under the trade name Messrs. R. N. Khanna, 1B Madan Mohan Barman Street, Calcutta (a); MK/2817A, 15-11-57 (b); 3-3-65 (e).

88. Shrimati Parkashvati and Shri Rajusi Kumar Nayyals (Partners) carrying on trade name Kumar Engineering Works, 48A Muktaram Babu Street, Calcutta (a); MK/3228A, 9-1-61 (b); (A) Heat controller, band heater and electric motors (d); 3-3-65 (e).

89. Shri Om Prokash Agarwalla (Proprietor) carrying on business under the trade name Messrs. T. M. Trading Co., 9 Cornwallis Street, Calcutta-6 (a); MK/3809A, 31-10-64 (b); (A) M. s. brass, cane busket, electrodes and grinding wheel (d); 3-3-65 (e).

90. Shri Hariram Khandelwal and Shri Krishna Kumar Nathani carrying on business under the trade name Messrs. Jemisco Corporation. 177A Chittaranjan Avenue. Calcutta (a): MK/3752A, 13-6-64 (b): (A) (1) Steel goods, (2) Pipe and pipe fittings, (3) Sockets, valves and cocks, (4) Fire clay, lime stone, french chalk, (5) Hinges and (6) Wire nails after the words "Measuring tape" (d): 4-3-65 (e).

91. Messrs. Shivdayal Misra and Uma Sankar Misra (Partners) carrying on business under the trade name J. Umasankar & Co., 62/1A Netaji Subhas Road, Calcutta (a); MR/2264A, 13-9-54 (b); (A) Electric motors, starters, cables, electric goods (d); 6-3-65 (e).

92. Messrs. N. C. Malani, S. B. Malani, C. K. Malani and P. C. Malani carrying on business under the trade name Asha Electric Emporium, 43 Strand Road. Calcutta (a): MR/2726A, 6-3-64 (b); (D) Copper wire, aluminium wire, galvanised wire, (A) Wires of all kinds used in the distribution of electric energy (d); 9-3-65 (e).

93. Shri Sitangshu Mohan Ghosh and Shri Annada Charan Paul carrying on business under the trade name Satgachi Trading Co., 4A Maharaja Nanda Kumar Road (South). Calcutta-36 (a): PG/2121A. 15-10-58 (b): (D) And other building materials, tube-well pipes and pipe fittings (d): 5-1-63 (e).

94. Shrimati Nirmala Chandra carrying on bushness under the trade name Orient Minerals, 43 Russe, Road South. first Lane, Calcutta-33 (a); PG/2659A, 28-2-62 (b); (A) (1) Raw materials,

- (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Potassium nitrate powder, slate powder, cork powder, saw dust powder, bentonite powder, mica powder, soap stone powder (c); 5-1-65 (e).
- 95. Messrs. Sailendra Nath Kundu, Karunamay Kundu, Murali Mohan Kundu and Gokul Chandra Kundu carrying on business under the trade name Sailendra Nath Kundu, Vill. and P. O. Hingalganj, P. S. Hasnabad, Dist. 24-Parganas (a): PG/2920A, 30-9-63 (b); (A) Groundnut oil, soda, coal tar, poppy seeds, incense, methi, jowan, cardamom (d): 5-1-65 (e).
- 96. Messrs. Chanak Co-operative Stores Ltd., Annapurna Temple Park Road, P. O. Talpukur, 24-Parganas (a); PG/131B, 19-5-58 (b); (D) Grocery, (A) Rice, sugar, wheat, flour (d); 5-1-65 (e).
- 97. Shrimati Sudharani Banerjee carrying on business under the trade name Messrs. Esbee & Company, (S) P-2 Mitra Colony, Calcutta-34 (for) 309 Bowbazar Street, Calcutta (a); (S) PG/3155A (for) CL/3254A (b); 6-1-65 (e).
- 98. (S) Shrimati Sukumari Paul, Shrimati Sukhalata Paul and Shrimati Anima Paul carrying on business under the trade name Kshama Electro Works (for) Shri Ranabir Chowdhury, Shrimati Sukumari Paul, Shrimati Sukhalata Paul and Shrimati Anima Paul carrying on business under the trade name Kshama Electro Works, 146 Shyamnagar Road, Dum Dum, Calcutta-28 (a): PG/2655A, 31-1-62 (b): 6-1-65 (e).
- 99. (S) Shri Narendra Nath Agarwala carrying on business under the trade name R S I Engineering Works (for) Shri Narendra Nath Agarwala carrying on business under the trade name R S I Engineering Works, (S) 33 Basanta Lal Saha Road, Calcutta-33 (for) 33 Basantalal Shah Road, Calcutta-33, (D) Calcutta (1) (a); (S) PG/3153A (for) PG/159B (b); 6-1-65 (e).
- 100. Messrs. Badrun Nessa Bibi, Zarina Bibi, Khairunnessa Bibi, Syed Zafar Ali, Md. Salahuddin, Sultan Ahmed Siddiqui and Faiyaz Ahmed carrying on business under the trade name Standard Trading Company, 13 Mir Mehar Ali Lane, Calcutta-15 (a); PG/2205A, 29-6-56 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., tanning chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tanned leather and processed hides and skins (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tanned hides and skins (c); 1-3-65 (e).
- 101. Messrs. Universal Electrics Ltd., Diamond Harbour Road, P. O. Joka, 24-Parganas (a); PG/2973A, 4-9-63 (b); (A) (1) Raw materials, (2) Hant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oils, greases, vaints, chemicals, adhesives, emery papers and sand papers. Provided that all goods for which

- exemption from payment of sales tax is claims intended for use in the actual process of manual in West Bengal for sale of the goods named in House service electric meters, components and parts of machineries (c); 1-3-65 (e).
- 102. Shri Shew Prasad Kedia carrying on bu under the trade name Shew Prasad Kedia, P. (a); PR/43A, 18-9-57 (b); (A) Insert after the words "poppy seed" (d); 5-3-65 (e).
- 103. Shri Sohanlal Banka carrying on bu under the trade name Messrs. Rawatmal Som Dist. Purulia (Bengal), (A) (1) Baghmundi, P. O. Baghmundi, Purulia (a); (S) PR/26B (for) PR/215A (b); 5.
- 104. (S) Shri Parmeswarlal Saraf, Shri Jhabe Saraf and Shri Omprakash Saraf (Partners) can on business under the trade name Messrs. Cal Jari Stores (for) Shri Parmeswarlal Saraf (Propri carrying on business under the trade name Me Calcutta Jari Stores, 50 Cotton Street, Calcutta RJ/2378A, 3-8-53 (b); 6-3-65 (e).
- dra Nath Coondoo, Shri Surendra Nath Coondoo, Shri Ramendra  106. Shri Narendra Chandra Lodh carrying business under the trade name Shibani Trading (1/12 Raghunandan Lane, Calcutta-6 (a): SH/230 24-9-54 (b): (A) Chandani and til seed (d): 26-2 (e).
- 107. (S) Shri Sudhanna Kundu carrying on bu ness under the trade name Hindusthan Ankan (for) Messrs. Hindusthan Ankan Co., 52/2 Sik Bagan Street, Calcutta (a); SH/2413A, 12-3-56 (27-2-65 (e).
- 108. Messrs. Bulakidas Kothari, Hari Kis Mohta and Narendra Kumar Mohta minor (nata guardian—Ram Ratan Mohta) carrying on busa under the trade name Narendra Company. 1 Upper Chitpore Road, Calcutta (a); SH/20 20-3-63 (b); (A) Electrical goods (d); 26-2-65 (e).
- 109. (S) Messrs. Gokul Das Rathi. Dwarka I Rathi, Damodar Das Rathi and Ghana Shyam I Rathi carrying on business under the trade nat R. K. Traders (for) Shri Ghanashyam Das Rathi carrying on business under the trade name R. Traders, 264/2 Upper Chitpore Road, Calcutta SH/3364A, 1-7-63 (b); 26-2-65 (e).
- 110. Messrs. Ram Nicklal N. Ojha and Vij Gouri carrying on business under the trade nat Messrs. Shree Engineering Works, 7/14 Dum De Road, Calcutta-30 (a); SH/3220A, 19-5-62 (b); (4) Textile mill stores (d); 27-2-65 (e).
- 111. Chandra Kumari Bhartia carrying on less under the trade name Supplier's Corporate 2A Jadulal Mullick Road, Calcutta (a); SH/1125 15-3-47 (b); (A) Trolley (d); 27-2-65 (c).

Skri Bidhu Rahjan Ghosh carrying on busimoder the trads stame Universal Lime Indusmoder Maharshi Dabendra Road, Calcutta-5 (a):
MA. 30-4-64 (b): (A) (1) Raw materials:
MA. powder, yellow potash, potassium ferro
ferrous subplate, red lead, caustic soda,
m bichromate after the words "nil", (D)
m chrome, (A) Chrome colours, blue pigments,
r of paris (c): 1-3-65 (e).

Shri Tara Chand Khandelwal carrying on under the trade name Khandelwal Iron & 207 Maharshi Debendra | Calcutta-7 (a); SH/3557A, 9-12-64 (b); (A) gal goods, pipes and pipe fittings, gunny bags and (d): 3-3-65 (e).

L (S) Shri Jitendra Nath Ghosh carrying on mame Raha Ghosh & Co. Raha Ghosh & Co., 26 Ultadanga Coal Depot, 237 (a); SH/1664A, 10-3-50 (b); 3-3-65 (e).

l. Messrs. Calicut Engineering Works (Private) 54/4B Strand Road, Calcutta-6 (a): SH/3556A, 64 (b): (A) Spur pinion, worm pinion, worm pinion, pipe fitting cutters, jigs, fixtures, dies, and gears after the words "Bevel pinion" (c): 5 (e).

Messrs. Rama Rani Paul, Gita Rani Paul, mar Dey and Maya Rani Dey (Partners) carry-business under the trade name Deepak Sheet Industries, Vill. Muthadanga, P. O. Mayapur. ply (a); SP/118B. 16-11-64 (b); (A) Raw hals, e.g., cast iron and earth plate (c); 6-3-65

1. Shrimati Umasashi Nandy (Proprietress) ing on business under the trade name Joyguru der, Pandua Hattala, Panduah, Hooghly (a); 10-3-65 (e).

l Shri Panchu Gopal Pramanick (Proprietor) ing on business under the trade name P. Prama& Bros., Bhadreswar, Hooghly (a); SP/237A,
All (b); (A) Asbestos and asbestos pipes and
paper packets, stationery articles, paper, nib,
pencils, broomsticks, cane baskets, coal tar,
k, kodali, grease, rope (jute, hemp and coir)
so of all descriptions, galvanised buckets, glv.macket, glv.-hand buckets, pick axe, shovels, iron
strews, cloth and piece goods (cotton), soap.
in instruments and tube-well parts (d): 6-3-65

Messrs. Kapur & Wadhwa (Private) Ltd., Marquis Street, Calcutta (for) 96 Nawab Sultan Road. Tollygunj, Calcutta (a); (S) TL/2900A KJ/2156A (b); 26-2-65 (e).

Shri Jagat Bandhu Chowdhury (Proprietor) on business under the trade name C. G. S. Company, (S) 63 Lower Circular Road, fa (for) 58 Netaji Subhas Road, Calcutta, (A) is place of business at 58 Netaji Subhas Calcutta (a); (S) TL/216B (for) CR/2860A (b); (e).

Shri Rabindra Nath Banik, Shri Shailaja Banik and Shrimati Parashmoni Banik km) carrying on business under the trade name Rubber Works, 46/1A Debendra Ch. Dey Road. Calcutta (a): TL/2207A, 22-5-59 (b): (A) After the words "goods named below:" the words "Cork sheet, howai chappal, rubber sheets and straps for shoe" (c): 3-3-65 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 81 C. T.—18th March 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act. 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes. -(a) Serial number, name, address, shief place of business and number of branches.

- (b) Number and date of the registration certificates.
- (c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.
- (e) Date of cancellation.
- 1. Mohendra Kumar Roy Chowdhury, Sudhir Chandra Roy Chowdhury, Mohit Chandra Roy Chowdhury and Kali Kumar Roy Chowdhury carrying on business under the trade name Messrs. Avaran, 1/16 Rupchand Mukherjee Lane, Calcutta (a); AL/28B, 12-11-51 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., gold, silver, bullion, stones. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold and silver ornaments (c); Velvet boxes, card board boxes, all kind of stones, gold and silver ornaments, e. p. n. s. goods (d): 6-3-65 (e).
- 2. Shri M. S. Ramasastri and Shri M. S. Venkatesiah (Partners) carrying on business under the trade name Messrs. The New Madras Stores, 155A Russa Road, Calcutta (a); BH/807A. 21-4-44 (b); Groceries, toilets (d); 5-3-65 (e).
- 3. Messrs. Durgadas De, Keranibazar, Bankura (a); BK/87A, 8-2-46 (b); (1) Raw materials, (2) Plant, machinery. spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gold and silver ornaments (c); Gold and silver ornaments (d); 26-2-65 (e).
- 4. Messrs. Bimala Charan Halder, Khatra, Bankura (a): BK/102A, 26-9-46 (b): Mill made cloth and yarn, handloom products, readymade garaients

- 5. Messrs. Sreepati Charan Sen and Panch Kari Sen (Partners) carrying on business under the trade name Messrs. Sreepati Charan Sen and Brothers, Nigan Station Bazar, Nigan, Burdwan (a); BN/398A, 12-6-45 (b); All sorts of cloths and yarns, readymade garments, hosiery goods, umbrella, biri and hooka tobacco, biri leaves, timbers, planks, iron strings, yarns, stationery goods (d); 6-3-65 (e).
- 6. Messrs. D. C. Biswas, Biswasingha Road, Cooch Behar (a); CB/498A, 23-12-55 (b); Bricks, boulders, iron rods and other building materials (d); 11-3-65 (e).
- 7. Messrs. Sitaram Maroo, Shew Bhagwan Maroo and Chauthmal Maroo carrying on business under the trade name Messrs. Hindusthan Electric House, 12B Lower Chitpur Road, Calcutta (a); CL/3074A, 2-5-59 (b); Electrical goods for industries and domestic use (d); 19-2-65 (e).
- 8. Messrs. Ramji Gokaldas Patel and Gordhandas Gokalbhai Patel carrying on business under the trade name Messrs. R. G. Patel, 10 Tarachand Dutta Street, Calcutta (a); CL/2290A, 26-12-51 (b); Biri leaves, hessian and shootly (d); 23-2-65 (e).
- 9. Bengal College Shoe Stores, E82 College Street Market, Calcutta (a): CL/4B, 1-3-47 (b); Shoe making materials and packing materials and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of shoe for sale (c): Shoes (d): 26-2-65 (e).
- 10. Shri Baijnath Halam and Shri Basdeo Prosad Agarwala carrying on business under the trade name India Steel Corporation, 165 Lower Chitpur Road, Calcutta (a); CL/3822A, 1-2-65 (b); (1) Raw material, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual goods, cotton, woollen and silk goods, cardamom, gold, silver (d); 1-3-65 (e).
- 11. Messrs. Eastland Agency Ltd., 91 Netaji Subhas Road, Calcutta (a); CR/2250A, 29-10-52 (b); Scientific apparatus, chemicals, laboratory appliances, surgical instruments, hardware, tent and tarpaulins, weighing machine, hessian (d); 27-2-65 (e).
- 12. Shri Chandmull Jain (Karta, Hindu undivided family) carrying on business under the trade name Chunilal Chandmull, Raseb Bazar, P. O. Mangpoo, Darjeeling (a); DJ/456A, 21-9-49 (b); Cloth, piece goods, cotton, woollen and silk goods, cardamom, gold, silver (d); 1-3-65 (e).
- 13. Messrs. Ganga Charan Basak, Baisnab Charan Basak, Gostta Behari Basak, Biman Kumar Basak and Priasakhi Basak carrying on business under the trade name Messrs. N. C. Basak & Sons, 204 Sibpur Road, Howrah (a); HW/129B, 5-10-56 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is

- claimed are intended for use in the actual programmanufacture of the goods named below: (i)
- 14. Mesars. Ghisalal Agarwal and Badri Na Agarwal carrying on business under the trade Hindustan Trading Co., 20 Maharshi Da Road, Calcutta (a); JK/3050A, 11-8-59 (b); scrap, g. i. bucket, g. p. sheets, g. c. sheets, n. channels, joists, angles, hardware, machinery b. p. sheets, m. s. tea, iron, m. s. plates, can iron wire, m. s. flats, ridging, pig iron, round ings, m. s. sheet, iron rails, c. i. pans, square, wire nails, meisrols, pipes, pipe fittings, rivets, silican, ferro manganese, cylinder, oxygen 27-2-65 (e).
- 15. Messrs. Chhotulal Nahata, Deep C Nahata, Minnalal Nahata, Mohanlal Nahata, chand Nahata and Subhkaran Nahata carrying business under the trade name Kundanmal Jaich lal, P. O. and Dist. Jalpaiguri (a); JP/101A, 22 (b); Gold, ailver, oils, c. i. sheet, plain sheets, lenuts, nails, screens, washers, paddy, jute, oil of tea, motor cars, trucks, accessories, tocogen, trained tractor parts (d); 9-3-65 (e).
- 16. Shri Santosh Kumar Sengupta (Propri carrying on business under the trade name U Metal Box Industries, 243/2 Acharya Prafulla C dra Road, Calcutta (a); MK/3164A, 27-7-60 (b); Raw materials, (2) Plant, machinery, spare parts accessories, (3) Consumable stores. Provided all goods for which exemption from payment of a tax is claimed are intended for use in the acprocess of manufacture of the goods named be Bottle caps for sale (c); 26-2-65 (e).
- 17. Shri J. K. Banerjee (Proprietor) carrying business under the trade name Messrs. J. Banerjee & Co., 68D Netaji Subhas Road, Calc (a); MR/1800A, 19-6-50 (b); Hardwares, cane cane buskets, stationery goods, glass, metals, busing materials, engine and engine accessories. can and canvas products, jute twine (d): 10-3-65 (e).
- 18. Shri Hanuman Prasad Agarwala (Propric carrying on business under the trade name Met Govindram Girdharilal, 94 Lower Chitpur Re Calcutta (a); RJ/1923A, 14-9-50 (b); Spices, pu and mustard oil, dry fruits, groundnut oil, mohua linseed oil, castor oil, rope, stationery articles, cas soda, camphor, empty drums and tins, bamboo si umbrellas, gunny bags, jute twine, grounds metallic utensils, moog bread (papar) (d); 6-3-65
- 19. Messrs. Gramophone Emporium, 348 Unichitore Road, Calcutta (a); SH/1244A. 25-5-48 Gramophone records, gramophone radio, harmonical instruments (d); 26-2-65 (e).
- 20. Messrs. Pronab Kumar and Prabir L. Chowdhury, 8 Bonomali Chatterjee Street, Calci (a); SH/1488A, 4-7-49 (b); Spices, oil, sugar, sak, 6 pulses, betelnut, dates molasses, ropes, harder toilet, perfumery, stationery goods, washing so hosiery goods, dry fish, coal tar, drums, susain biscuit produced by factories other than those related under Indian Factories Act (d); 1-3-65 (e);

Dibakar Court (Proprietor) carrying on suder the trade name Messrs. Dibakar Dutta 190/6 S. N. Banerjee Road, Calcutta (a); 22-9-41 (b); (1) Raw materials, (2) Plant, spare parts and accessories, (3) Constores, viz., gold, silver, precious stones, stones, viz., gold, silver, precious stones, stones: Provided that all goods for which from payment of sales tax is claimed are from payment of sales tax is claimed are gods named below: (i) Gold; silver, jewellery and silver utensils (c); 27-2-65 (e).

heatory notes.—Regarding goods for use in secure or in the execution of contracts the risk code letters have been used to indicate the risk noted against each:—

Other raw materials.

Plant, machinery, spare parts, accessories and

### S. K. BOSE, Commissioner.

In 24 C. T.—18th March 1965.—In pursuance provisions of section 9 of the Bengal Finance in Tax) Act, 1941 (Bengal Act VI of 1941), read hade 11 of the Central Sales Tax (West Bengal) in 1958 the following names and addresses of the registered dealers together with a description for goods covered by their registration certificates in the Central Sales Tax Act, 1956 are published paseral information:—

- n-(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture of processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation or distribution of electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resale.

Skri Shadiram Sharma (Proprietor) carrying on hea under the trade name Shadiram Sharma, 10 lkk Street, Calcutta (a); 1431A(AT) (Central), 65 (b).

Shri Ajit Lal Arora (Proprietor) carrying on less under the trade name A. L. Arora, 71 sag Street, Room No. H-22, Calcutta (a): MAT) (Central), 10-3-65 (b); Bangles, imitation less, vanity bags, plastic novelty goods, hair arificial hair, lipstick, nail polish, tie pin, i vanity, hair clip and pin, bindi and artificial less (c).

Aniya Kumar Dutta (Proprietor) carrying traces under the trade name Messrs. Amiya ar Dutta, Lalbazar, Bankura (2); 208A(BK) ani), 4-3-65 (b); Lime (c).

- 4. Sarbasri Sital Prosad Das and Trylakhya Prasad Das carrying on business under the trade name Messrs. S. D. Dugi & Co., 89/1B Phears Lane, Calcutta (a); 1584A(CL) (Central), 19-2-65 (b).
- 5. Messrs. Biswanath Banerjee, Sunil Kr. Guha and Sukhamay Datta carrying on business under the trade name Messrs. B. S. Trading Co., 7 Lower Chitpur Road, Calcutta-1 (a); 1585A(CL) (Central), 19-2-65 (b); Electric motor parts (c).
- 6. Sarbasri Lala Harkisanlal Lal, Lala Kailashchand, Lala Suresh Chand and Lala Saran Kumar carrying on business under the trade name Mesars. D. L. Bijoy Kumar & Co., 8 Lower Chitpur Road, Calcutta (a); 1587A(CL) (Central), 20-2-65 (b).
- 7. Shrimati Shanti Debi carrying on business under the trade name Messrs. Shanti Electric Stores.
  7 Parsee Church Street, Calcutta (a): 1588A(CL) (Central). 23-2-65 (b); Electric wires, electric accessories to be used for domestic purposes (c).
- 8. Shri Ram Chand Rhora carrying on business under the trade name R. G. Electricals, P-40 India Exchange Place, Calcutta (a); 1589A(CL) (Central), 24-2-65 (b); Electrical goods and electrical fittings (c).
- 9 Shri Naresh Chandra Bhattacharjee carrying on business under the trade name Aparajita Electric Co., 36 Ezra Street, Calcutta (a); 1590A(CL) (Central), 26-2-65 (b); Electric switch plugs, ceiling rose, adaptors, tube holders, sockets, connectors, condensers (c).
- 10. Sarbasri Ghanshyam Misra, Nawrang Misra, Shyam Sundar Jhunjhunwala, Santosh Kumar Jhunjhunwala and Indralal Tripathi carrying on business under the trade name Cotex Manufacturing Co., 7 Ramlochan Mullick Street, Calcutta (a); 1591A(CL) (Central), 26-2-65 (b).
- 11. Shri Mohd. Umar carrying on business under the trade name Taj Leather Co., 42 Phears Lane, Calcutta (a); 1592A(CL) (Central), 27-2-65 (b).
- 12. Shrimati Geeta Biswas carrying on business under the trade name Hindusthan Electric & Trading Co., 21 Ezra Street, Calcutta (a): 1593A(CL) (Central), 27-2-65 (b); Table lamp stands, brackets, lamp shades, shade carriers, ceiling and wall fittings for lamp, lamp locks (c).
- 13. Messrs. Srinath Bose and Suraj Kumar Barui carrying on business under the trade name Modern Electric Co., 35 Ezra Street, Calcutta (a); 1594A(CL) (Central), 27-2-65 (b); Electrical goods (c).
- 14. Shri Sumatilal Dolchand Mehta (Proprietor) carrying on business under the trade name Mehta Engineering Corporation, 109 Old Chinabazar Street, Calcutta (a); 1819A(CR) (Central), 26-2-65 (b); Tool bits (c).
- 15. Messrs. Abbas Taherali Chandiserwala, Saifuddin Bhai Karimaji Janbarwala, Tayeb Bhai Taherali Chandiserwala, Saraf Bhai Mahammed Ali and Ebrahim Bhai Mulla Fida Ali carrying on business under the trade name Advance Machine Tools Company, 109 Old Chihabazas Street, Calcutta (a); 1821A(CR) (Central), 3-3-65 (b).

- 16. Messrs. A. K. Garg, Rameshwar Dass, R. D. Garg and S. L. Garg carrying on business under the trade name Premier Engineering Works, 194 G. T. Road North, Salkia, Howrah (a); 1028A(HW) (Central), 6-3-65 (b); Raw materials other than declared goods for the manufacture of gear, machine parts, pipes, nuts, bolts, bright steel bars, bright steel shaftings, hexagons, square bars, octagons and bright steel flats (d).
- 17. Messrs. Kunjlal Agarwala, Daulatram Agarwala, Shyamsundar Agarwala, Jugalkishore Agarwala, Khyaliram Agarwala carrying on business under the trade Mansaram Kunjilal, 402 Upper Chitpore Road, Calcutta (a); 1149A(JK) (Central), 26-2-65 (b).
- 18. Messrs. Kishorilal Poddar and K. S. Maniam carrying on business under the trade name Mahabir Overseas Traders. 1 Bysack Street, Calcutta-7 (a): 1150A(JK) (Central), 26-2-65 (b); Tool bits, concave cutters, centre drills, side and face cutters, drill sleeves, slotting cutters, convex cutters, t. s. end mills, s. s. end mills, adjustable reamers (c).
- 19. Shri Ramniwas Gupta carrying on business under the trade name Ashok Supply Corporation, 71 Burtolla Street (3rd floor), Calcutta-7 (a); 1151A(JK) (Central), 26-2-65 (b).
- 20. Shri Bhagwan Das (Proprietor) carrying on business under the trade name Messrs. Bhagwandas & Sons, Raiganj, Kharbuja Ghat, West Dinajpur (a); 271A(ML) (Central), 6-3-65 (b); Stone chips and stone ballasts (c).
- 21. Messrs. Jawrimall Dugar and Jaichandlal Nahta carrying on business under the trade name New India Supplying Co., 62/1A Netaji Subhas Road (top floor, Room No. 38). Calcutta (a): 1052A(MR) (Central), 10-3-65 (b): Pin insulator (c). 22. Messrs. Jagadish Chandra Chatterjee and Baidyanath Bagchi carrying on business under the

Baldyanath Bagchi carrying on business under the trade name General Manufacturing Industries, 7 Banerjeepara Road, Calcutta-34 (a); 883A(PG) (Central), 26-2-65 (b).

- 23. Messrs. Prasanta Kumar Mukherjee and Satyendra Nath Sanyal carrying on business under the trade name Crest Engineering Works, 87 Diamond Harbour Road, Calcutta-38 (a); 884A(PG) (Central), 27-2-65 (b); Plant and machinery intended for use in the manufacture of collapsible gates, grills and railings, steel shutterings, sheet metal works, truss, columns, props, steel windows and doors, m. s. gates and lock gates (d).
- 24. Sarbasri Sanat Kumar Mukherjee, Sukumar Mukherjee, Santa Kumar Mukherjee and Dulal Kumar Mukherjee carrying on business under the trade name Messrs. S. S. Brothers (Mines), P. O. Jhalda, Dist. Purulia (a); 329A(PR) (Central), 8-3-65 (b); Tools, implements and explosive. Provided that the goods are directly used in mines for extracting the goods named below for sale: Lime stone (e).
- 25. Shri Jagdish Prasad Agarwala and Shri Gyanchand Agarwala (Partners) carrying on business under the trade name Messrs. Jagdish Prasad Gyan-

- chand, P-34/35 Cotton Street, Calcutta (a); 92 (Central), 9-3-65 (b).
- 26. Messrs. Gorachand Dass and Namal carrying on business under the trade name Dass & Bros., 12/1B Ganendra Mita Calcutta-4 (a); 1200A(SH) (Central), 27.24 Pullies, couplings, trays, chain link, segment tubes required in tea gardens (c).
- 27. Shri Biswanath Chatterjee carrying on ness under the trade name \* Chatterjee & C Balaram Mazumder Street, Calcutta-5 (a): 1201 (Central), 27-2-65 (b); Cement (c).
- 28. Shri Prasanta Kumar Bose carrying or ness under the trade name Associated Trade Manufacturers, 2A Rajnarayan Biswas Calcutta-5 (a); 1202A(SH) (Central), 27-2-61 Raw materials, plant, machinery, spare para accessories for use in the manufacture of engineering accessories (d).
- 29. Messrs. Puran Chandra Kholia and I Chandra Bhatt carrying on business under the name Naini Trading Corporation, 37 Raja Ma Road, Calcutta-2 (a); 1203A(SH) (Central), 2 (b); Straw, bran, gum tape, machine tools, crofurniture, bulking sheets, pipe fittings, paints, he glass, sewing fhread, plastic bucket, golden ja
- 30. Messrs. Balai Sanyal, Debendra Prosad Phakir Chandra Karmakar and Prabir Shankar carrying on business under the trade name Goung Scientific Corporation, 172A Acharyya Pr. Chandra Road, Calcutta-4 (a): 1204A(SH) (Calcutta-4-6): Raw materials, plant, machinery, parts and accessories for use in the manufacture scientific instruments (d).
- 31. Shri Shyam Sundar Birla (Proprietor) cing on business under the trade name Bengal Ru Syndicate, 16A Chaulpatty Road, Calcutta 966A(TL) (Central), 26-2-65 (b).
- 32. Sandvik Asia Limited carrying on bus under the trade name Sandvik Asia Limited, 83 Street, Calcutta (a); 967A(TL) (Central), 3-3-65
- 33. Shri Lalit Mohan Saha (Proprietor) can on business under the trade name Lalit Mohan S 6 Munshi Bazar Road, Calcutta (a); 968A (Central), 4-3-65 (b).

S. K. BOSE, Commission

No. 85 C. T.—18th March 1965.—In pursuant the provisions of section 9 of the Bengal Fis (Sales Tax) Act, 1941 (Bengal Act VI of 1941), with rule 11 of the Central Sales Tax (West Bengal Rules, 1958 the following names and address registered dealers whose registrations under Central Sales Tax Act were amended with a from the date noted against each of them and the sespect of the particulars appearing in the difference of the particulars appearing in the difference of the particulars.

- the manner bulicated against such particulars
- Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation or distribution of electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resale.
  - (h) Date of amendment.
- Shri Omprakash Bhalla and Shri Rattanlal carrying on business under the trade name mash Rattanlal, 71 Canning Street, Calcutta 1384A(AT) (Central), 24-6-64 (b); (A) Petromax gove parts, torch parts (c); 6-3-65 (h).
- (§) Messrs. Devichand Attarwala and Gulab-| Paralal carrying on business under the trade Depak Agency (for) Shri Devichand Attarwala ag on business under the trade name Depak sy. 10/1 Portuguese Church Street, Calcutta, 55 ing Street, Calcutta (a); 101B(AT) (Central). 57 (b); 8-3-65 (h).
- Messrs. Satyanarain Southalia and Manohar-buthalia carrying on business under the trade Manoharlal Company, 19 Mullick Street, ta (a): 1050A(AT) (Central), 1-12-59 (b); (A) it soda (c); 8-3-65 (h).
- (S) Laxmichand Dayalbhai Vora, Dwarkadas bhai Vora, Bhogilal Bhikhalal Vora, Pranlal ladas Vora and Provin Chandra L. Vora carrya business under the trade name D. Dayalbhai (for) L. D. Vora, P. D. Vora, B. B. Vora, J. T. I., A. L. Mehta and N. T. Mehta carrying on su under the trade name D. Dayalbhai & Co., Amratolla Street, Calcutta (a); 888A(AT) al), 21-5-58 (b); 10-3-65 (h).

Messrs. Suwate Devi, Sajan Kumar Sanganeria Sudharelal Gupta carrying on business under ade name Bhagirathmal Girdharilal, 16 Amra-Street, Calcutta (a); 1231A(AT) (Central), i2 (b); (A) Cocoanut oil, groundnut oil, ic, jute waste (c); 10-3-65 (h).

Messrs. Omprakash Khanna, Shiw Prakash a, Nripendar Parkash Khanna and Kulbhusan a carrying on business under the trade name sumal Gianchand, 158 Jamunalal Bazaz Calcutta, (D) Calcutta-1 (a); (S) 1433A(AT) [n]) (for) 33B(AT) (Central) (b); 11-3-65 (h).

Messrs. Rajrani Kaushalya Debi and Chandcarrying on business under the trade name L.C. Trading Co., 20 Amratolla Street, Calcutta 1092A(AT) (Central), 11-5-60 (b); (A) Cardal ginger (c); (A) Dill seed, ledar wood, parsby seed as raw materials (d); 11-3-65 (h).

Means. Iron and Wire Products (Private) Ltd., Amenian Street, Calcutta (a); 1279A(AT)

- (Central), 13-11-62 (b); (A) M. s. strips, m. s. flats (c); 11-3-65 (h).
- 9. Messrs. V. N. Rajan, Mrs. B. Ramamurthy and Mr. V. Gurumurthy carrying on business under the trade name Messrs. V. N. Rajan & Co., 3A Hindusthan Road, Calcutta (a); 48B(BH) (Central), 18-7-57 (b); (A) Auto bulbs, electric, horns, monograms, spanners, wrenches, allenkey sets, bearings, arm points (c); 26-2-65 (h).
- 10. Shri Yotish N. Tandon carrying on business under the trade name Messrs. Hindusthan Tubewell Co., (S) 216/2G Lower Circular Road, Calcutta-20 (for) 6/2 Sudder Street, Calcutta-16 (a); (S) 912A(BH) (Central) (for) 723A(TL) (Central) (b); 26-2-65 (h).
- 11. Messrs. Vinar Ltd., 2A Theatre Road. Calcutta (a): 638A(BH) (Central), 8-6-57 (b); (A) Plant, machinery, spare parts and accessories, raw materials and consumable stores for manufacture of filing system and parts (d): 26-2-65 (h).
- 12. Messrs. Bertrams Scott (India) Ltd., (\$) 13 Camack Street, Calcutta (for) 91A Park Street, Calcutta (a); (\$) 913A(BH) (Central) (for) 900A(TL) (Central) (b); 1-3-65 (h).
- 13. Lakshmisagar Co-operative Basan Silpa Society, P. O. and Vill. Lakshmisagar, Bankura (a): 206A(BK) (Central), 9-12-64 (b); (A) Tin ingot (c): (A) Tin ingot (d); 25-1-65 (h).
- 14. Shri Satyanarain Goenka, Sm. Mani Devi Goenka and Sm. Mahadei Goenka (Partners) carrying on business under the trade name Messrs. Goenka Stores, Subhas Road, Bankura (a); 188A(BK) (Central), 25-3-63 (b); (A) Steel doors, steel windows and steel door and window fittings (c); 3-3-65 (h).
- 15. Shri Motilal Thakur (Proprietor) carrying on business under the trade name Messrs. Motilal Thakur, Guskara, Burdwan (a): 177A(BN) (Central), 23-5-60 (b); (A) Groundnut oil (c): 11-3-65 (h).
- 16. Messrs. Jashwant N. Parekh carrying on business under the trade name Associated Enterprises, 51 Ezra Street, Calcutta (a); 1431A(CL) (Central), 21-10-63 (b); (A) Plastic welding machine (c); 20-2-65 (h).
- 17. Messrs. Ancillary Automatic Industries. (Private) Ltd., (S) 309 Bepin Behari Ganguli Street, Calcutta (for) 2 Commercial Buildings, Calcutta (a); (S) 1586A(CL) (Central) (for) 1124A(LR) (Central) (b); 20-2-65 (h).
- 18. Sarbasri Fatchchand Dugar and Ratanial Baid carrying on business under the trade name Calcutta Electric & Refrigerator Co., 10/3 Kashinath Mullick Lane, Calcutta (a); 1554A(CL) (Central), 30-11-64 (b); (A) Electric motors, switch gears, starters, capacitators, refrigeration parts (c); 24-2-65 (h).
- 19. (S) Shri Gopa Bandu Seal and Shrimati Charu Sila Seal carrying on business under the trade name Medico Scientific Stores (for) Shri Anath Bandhu Seal and Shri Gopa Bandu Seal carrying on business under the trade name Medico Eccentific Stores, 30 Colootola Street, Calcutta (a); 638A(CL) (Central), 21-10-57 (b); 24-2-65 (h).

- 20. (S) Lalit Kumar Mehfa, Dalsukh M. Mchta, Bhagwandas D. Mehta and Keshavdas T. Tijwani carrying on business under the trade name Mesers. Industrial Agencies (for) Shri Dalsukh M. Mehta, Bhagwandas D. Mehta and Keshavdas T. Tijwari carrying on business under the trade name Mesers. Industrial Agencies, 12B Lower Chitpur Road, Calcutta (a): 1105A(CL) (Central), 24-3-61 (b); 25-2-65 (h).
- 21. Messrs. Karam Ali Esmail Vishram and Mohamsdali Esmail Vishram carrying on business under the trade name Messrs. Beauty Tannery, 75 Phears Lane, Calcutta (a); 1010A(CL) (Central), 10-3-60 (b); (A) (1) Non-ionic emulsifying agents, (2) Synthetic tanning agents, (3) Code oil, (4) Sperm oil, (5) Other fish oil, (6) Neats foots oil and other sulphonated oil, (7) Masking agents like sodium formate calcium formate and sodium phthalate, (8) Lacquerd and lacquer, emulsion, (9) Leather isocyanate resins for lightening leather (titakote), (10) Peare effect finishes, (11) Eudbess felts, (12) Mohair pading cloth, (13) Sodium hydrogen sulphide, (14) Packing and wrapping paper, tissue paper, glacine paper, art paper, poster paper and box board, (15) Stamping foils (gold and silver), (16) Casein, (17) Pigment dye stuff and finishes, (18) Plastic emulsion finishes, (19) Tin plates, (20) Shaving machine blades for tannery and (21) Embossing plates for processing leather (c); 26-2-65 (h).
- 22. (S) Messrs. Mulji Gundalal Mehta, Hashmukhraj Mulji Mehta, Raman Mulji Mehta, Dharamchand Mulji Mehta and Dilip Kumar Mulji Mehta carrying on business under the trade name Messrs. Mulji Mehta & Sons (for) Messrs. Mulji Mehta, Hashmukh Mehta, Ramen Mehta and Dharamchand Mehta carrying on business under the trade name Messrs. Mulji Mehta & Sons, 55/56 Canning Street, Calcutta (a); 675A(CL) (Central), 13-11-57 (b); 26-2-65 (h).
- 23. Sarbasri Atmaram H. Ahiya and Monohar Lal S. Ahiya carrying on business under the trade name Messrs. Ahuson Plastic Industries, 55 Canning Street, Calcutta (a); 1530A(CL) (Central), 24-9-64 (b); (A) (1) Raw materials, (2) Machinery tools. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Plastic diaries, (ii) Rain coat and (iii) Wallet and novelty goods (d); 27-2-65 (h).
- 24. Mesers. R. Piyarelall (Private) Ltd., (S) 55 Canning Street, Calcutta (for) 180 Mahatma Gandhi Road, Calcutta (a); (S) 1595A(CL) (Central) (for) 1030A(MR) (Central) (b); 27-2-65 (h).
- 25. Janab Gulam Abbas (Proprietor) carrying on business under the trade name Messrs. Factory Stores Corporation, (S) 55 Canning Street, Calcutta (for) 59 Canning Street, Calcutta (a): (S) 1596A(CL) (for) 1382A(AT) (Central) (b); 1-3-65 (h).
- 26. Shri Indu Bhuson Basu carrying on business under the trade name Messrs. Calcutta Timber Co., 242 Bowbazar Street, Calcutta (a); 1316A(CL) (Central), 19-3-63 (b); (A) Timber (c); 4-3-65 (h).
- . 27. Mesers. Laxmikant Kalyani, Prabhudas Mehta and Vasant Kumar Doshi carrying on business under the trade name Prabhat Hardware Supply

- Agency, \$2 Netaji Subbas Road, Calcuta 1777A(CR) (Central), 6-10-64 (b); (A) M. s. wei
- 28. Mesers. Praful Kumar Shivlal Kothan Mansukhlal Amarchand Vasa carrying on busi under the trade name Vasko Trading Company. Canning Street, Calcutta, (A) P-33 Mission PExtension, Calcutta (a); (S) 105B(CR) (Central) (1462A(CR) (Central) (b); 27-2-65 (h).
- 29. Messrs. Tulsidas Bhagwan Thaker and V. Sinh Devji Ved carrying on business under the uname Messrs. Commercial Textile Agency. (S) Old Chinabazar Street, Calcutta (for) 12B L4 Chitpore Road, Calcutta (a); (S) 1820A((Central) (for) 1289A(CL) (Central) (b); 3-3-66
- 30. (S) Sarbasri Bakul Mody and Pravin Bag Mody carrying on business under the trade a Mody Brothers, 1 Bonfield Lane, Calcutta Sarbasri Bakul Mody and Pravin Bagmal M carrying on business under the trade name M Brothers, 18 Netaji Subhas Road, Calcutta (a): 1822A(CR) (Central) (for) 1575A(LR) (Central) 4-3-65 (h).
- 31. Messrs. The Calcutta Jute Mfg. Co. Ltd., 20 Old Court House Street, Calcutta (for) Step House, 4 Dalhousie Square East, Calcutta 444A(EL) (Central), 2-9-57 (b); 6-3-65 (h).
- 32. Messrs. Ideal Tin Products (Private) La 20 Old Court House Street, Calcutta (for) 61 \$1 House, 4 Dalhousie Square East, Calcutta 495A(EL) (Central), 10-1-58 (b); 6-3-65 (h).
- 33. Messrs. International Overseas Corpn.
  (S) 20 Old Court House Street, Calcutta (a); 36 (Central), 27-8-57 (b); 6-3-65 (h).
- 34. Shri Purusotam Das Pasari carrying on ness under the trade name Messrs. Hindusthan Distributors, 17 Govt. Place East, Calcutta 676A(EL) (Central), 22-4-61 (b); (A) Motor motor accessories, electrical fittings and apy sanitary fittings for the manufacture of bus and bodies (d); 6-3-65 (h).
- 35. Shri Hari Krishna Das, Shri Rajendra l and Shri Sashi Kumar Gupta (Partners) carryi business under the trade name Messrs. India Palace, Room No. 127, Great Eastern Calcutta (a); \$62A(EL) (Contral), 5-6-59 (b): Brass and copper wares, silver filigiri, ivory, wood articles, sandal wood articles, wood c sets (c); 8-3-65 (h).
- dhury carrying on business under the trade 8 G. S. Engineering Concern, Sanpore, Dessel Howrah (a); 1000A(HW) (Central), 28-12-64 (b); Raw materials other than declared goods for manufacture of electrical motor and electrical accessories (d); 8-3-65 (h).
- 37. Messrs. Param Chand Nahata and Sakhi l Dugar carrying on business under the trade a Nav Bharat Udyog, 121 J. N. Mukherjee R Ghusury, Howrait (a); 942A(HW) (Central), 24 (b); Insuet machinery and asola after the words (b); Insuet machinery and asola after the words materials other than declared goods" (d); 9-3-65

Shimati Judim Hazra carrying on business the trade name Messrs. Bengal Hardware 1, Sanpore, Shibtola, Dassnagar, Howrah (a); (W) (Central), 11-12-64 (b); (A) Bolts, nuts, and hinges (c); 10-3-65 (h).

Mossrs. Sri Durga Steel (Private) Ltd.. 3
hi Debendra Road, Calcutta (a); 361A(JK)
h. 10-7-57 (b); (A) (1) Raw materials, (2)
machinery, spare parts and accessories. (3)
sable stores, e.g., coke and coal, diesel oil,
herosene, lubricating oil which are intended
m actual process of manufacture of tower,
materials and black dust bin, seedbin, tray,
gulloring, velly gullor, down-take-pipe, light
materials (d): 26-2-65 (h).

Messrs. Nafar Chandra Sreemany. Dulal a Sreemany, Sudha Kanta Sreemany, Nilkanta ay and Radhakanta Sreemany carrying on sunder the trade name Nafar Dulal Sreemany. mkumar Rakshit Lane. Calcutta-7 (a); (b) (Central), 1-7-57 (b); (A) Gunny bags (g); (h).

Messrs. Santosh Kumar Kejriwal and Sushil Kejriwal carrying on business under the trade Premier Trading Co., 9 Jagomohan Mullick Calcutta, (A) P-36 India Exchange Place, (Additional place of business) (a): (S) (Central) (for) 1100A(JK) (Central) (b):

Messrs. Parmanand Agarwal, Satya Prokash rari and Manmohan Lakhotia carrying on s under the trade name Ashoka Commercial ation. 6 Ratan Sarkar Garden Street, Calcutta BA(JK) (Central), 18-5-64 (b); (A) Phospher gun metal, lead and zinc, aluminium, brass. (c): 3-3-65 (h).

- (S) Swadesh Ranjan Banerjee carrying on under the trade name Machine Tools & too (India) Co., (for) Messrs Machine Tools Pliances (India) Co., (S) 12B Netaji Subhas Calcutta (for) 53 Netaji Subhas Road.

  a (a), 204A/LR) (Central), 28-6-57 (b): (h).
- (S) Sarbasri Vishnu Prosad Ravel, Ushakant will and Sm. Godavaribeen D. Ravel carrying ness under the trade name Ravel Mining Co. ni Vishnu Prosad Ravel carrying on business ic trade name Ravel Mining Co., 10 Canning Calcutta (a); 1262A(LR) (Central), 5-9-61 (b); [h]

She Bhagwati Prosad Deora carrying on under the trade name Messrs. B. P. Deora 5 Madan Chatterjee Lane, Calcutta, 1 (1) (a): 114B(MK) (Central), 4-12-64 (b): huminium wire, copper wire after the words rod" (c): 27-2-65 (h).

Shri Harak Chand Sett carrying on business to trade name Messrs. Novelty Photo Co., 169 and Road, Calcutta (a); 1129A(MK) 13-11-63 (b); (A) Camera, camera its and photo washing and developing after the words "flash gun" (c): 27-2-65 (h).

S) Shri Ganga Prasad Jaiswal, Shri Lalta laiswal, Shri Kamala Prasad Jaiswal and Shri hasad Jaiswal carrying on business under the

- trade name Messrs. Shreeram Lalta Prasad. (for)
  Messrs. Ganga Prasad Jaiswal, Shreeram Jaiswal,
  Lalta Prasad Jaiswal, Kamala Prasad Jaiswal and
  Jwala Prasad Jaiswal (Partners) carrying on business,
  the trade name Shreeram Lalta Prasad. 77
  Kailash Bose Street, Calcutta (a); 17A(MK) (Central).
  1-7-57 (b): 27-2-65 (h).
- 48. Shrimati Parkashvati and Shri Rajendra Kumar Nayyar (Partners) carrying on business under the trade name Kumar Engineering Works, 48A Muktaram Babu Street, Calcutta (a): 837A(MK) (Central), 30-12-60 (b); (A) Electric motor, heat controller and band heater after the words "Nichone wire" for the manufacture of plastic machines and moulds (d). 3-3-65 (h).
- 49. Sarbasti Gouri Sankar, Ram Chandra and Ram Niwas Agarwalla (Partners) carrying on business under the trade name Messrs. Gouri Sankar Ram Niwas. Islampur Railway Station, Aluabari Road, Dist. West Dinajpur (a). 170A(ML) (Central). 4-11-59 (b): (A) Atta, maida, suji, linsced oil, jagree, empty tins and jeera (c): 1-3-65 (h).
- 50. Shri Gajananda Agarwala (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Gowridatta Nowrang Rai. P. O. Chanchole. Dist. Malda (a): 148A(ML) (Central), 30-9-58 (b): (A) Stone sleeper (c): 5-3-65 (h).
- 51. Sarbasri Mohanlal Kejriwal. Radha Devi Kejriwal and Sitaram Agarwala (Partners) carrying on business under the trade name Messrs. Mehsin Bhandar, Strand Road (North Baluchar), Malda (a): 259A(ML) (Central), 7-8-64 (b); (A) Ajwan (c): 9-3-65 (h)
- 52. Shri Sohanlal Banka carrying on business under the trade name Messrs. Rawatmal Sohanlal. Balarampur. P. O. Rangadih, Dist. Purulia, (A) Baghmundi, P. O. Baghmundi, Dist. Purulia (a); (S) 230B(PR) (Central) (for) 223A(PR) (Central) (b). 11-3-65 (h).
- 53. (S) Shri Parmeswarlal Saraf, Shri Jhabarmal Saraf and Shri Omprakash Saraf (Partners) carrying on business under the trade name Messrs. Calcutta Jari Stores (for) Shri Parmeswarlal Saraf (Proprieter) carrying on business under the trade name Messrs. Calcutta Jan Stores, 50 Cotton Street, Calcutta (a), 480A(RJ) (Central), 18-7-57 (b); 6-3-65 (h).
- 54. Messrs. Bulakidas Kothari. Hari Kissen Mohta and Narendra Kumar Mohta minor (natural guardian Shri Ram Ratan Mohta) carrying on business under the trade name Narendra Company. 244 Upper Chitpore Road, Calcutta (a); 59B(SH) (Central). 20-3-63 (b): (A) Electrical goods (c): 26-2-65 (h).
- 55. (S) Messrs. Ghanashyam Das Rathi, Gokul Das Rathi. Dwarka Das Rathi and Damodar Das Rathi carrying on business under the trade name R. K. Traders (for) Shri Ganashyam Das Rathi carrying on business under the trade name R. K. Traders. 264/2 Upper Chitpore Road, Calcutta (a). 1067A(SH) (Central). 12-10-63 (b); 26-2-65 (h).
- 56. Shri Tarachand Khandelwal carrying on burness under the trade name Khandelwal Iron & Hardware Corporation. 207 Maharshi Debendra Roud. Calcutta (a): 1179A(SH) (Central), 9-12-64 (b); (A)

Electrical goods, pipes and pipe fittings, gunny bags and lead (c); 3-3-65 (h).

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- 57. (S) Shri Jitendra Nath Ghosh carrying on business under the trade name Raha Ghosh & Co. (for) Raha Ghosh & Co., 26 Ultadanga Coal Depot, Calcutta-37 (a): 527A(SH) (Central), 26-4-58 (b); 3-3-65 (h)
- 58. (S) Messrs. Jogendra Kr. Paul, Barindra Krishna Paul, Amarendra Krishna Paul and Atindra Krishna Paul carrying on business under the trade name The Zenith Biscuit Factory (for) Messrs. The Zenith Biscuit Factory, 28 Belgachia Road, Calcutta-37 (a); 291A(SH) (Central), 13-8-57 (b); 4-3-65 (h).
- 59. Messrs. Hari Kissen Goenka and Ram Chandra Sharma carrying on business under the trade name Harikissen Ramchanda, 45A Adyasradhayaghat Road, Calcutta (a); 738A(SH) (Central), 19-7-60 (b); (A) Oil cake and pulses (c); 4-3-65 (h).
- 60. Messrs. Kapur & Wadhwa (Private) Ltd., (S) 2 Marquis Street, Calcutta (for) 96 Nawab Sultan Alam Road, Calcutta (a); (S) 965A(TL) (Central) (for) 586A(PG) (Central) (b); 26-2-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

### S. K. BOSE, Commissioner.

No. 86 C. T.—18th March 1965.—In pursuance of the provisions of section 9 of the Bengal Finance Sales Tax Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from date noted against each of them are published for general information:—

- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in the manufacture or processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation or distribution of Electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resale.
  - (h) Date of cancellation.
- 1. Messrs. Mudianur Shri Kantasastri Ramasastri and Mudianur Shri Kantastri Venkatesiah (Partners) carrying on business under the trade name The New Madras Stores, 11B Shyama Prosad Mukherjee Road, Qalcutta (a); 532A (BH) (Central), 12-9-60 (b); Grin-

ding stones, brass vehicles, paper bags, inc. stick (c); 5-3-65 (h).

- 2. Shri Baijnath Halan, and Shri Buedee 1 Agarwalla carrying on business under the trade India Steel Corporation, 165 Lower Chitpur Calcutta (a); 1577A (CL) (Central), 1-2-65 (b) Steel (c); (1) Raw materials, (2) Plant mach spare parts and accessories, (3) Consumable , Provided that all goods for which exemption payment of sales tax is claimed are intended to in the actual process of manufacture of the named below: (i) Fabricated iron Structura 27-2-65 (h).
- 3. Messrs. Sitaram Maroo, Shew Bhagwan and Chawtthmal Maroo carrying on busines, the trade name Messrs. Hindusthan Electric H 12B Lower Chitpur Road, Calcutta (a), 947.4 (Contral), 27-8-59 (b); Electrical goods, electrical and wires, switches, fans, bulbs, house waterials and fittings, accessories, electrical tension materials and hardware fittings (c). 19 (h).
- 4. Messrs. Ramji Gokaldas Patel and Gordhan Gokalbhai Patel carrying on business under the mame Messrs. R. G. Patel, 10 Tara Chand Dutta Sm Calcutta (a); 692A (CL) (Central), 7-12-57 (b) 1 leaves hessian and shootly (c); 23-2-65 (h).
- 5. Messrs. Ghisalal Agarwala and Badmaran Agarwala carrying on business under the trade of Hindusthan Trading Co., 20 Maharshi Deben Road, Calcutta (a); 861A (JK) (Central), 30-9-50 (G. I. buckets, iron and steel goods, pipe and p fittings (c); 27-2-65 (h).
- 6. Messrs. Ch'otulal Nahata, Minualal Naha Dpeechand Nahata, Mohanlal Nahata, Sree Chi Nahata, and Subhkaran Nahata carrying on bush under the trade name Kundanmal Jaichandlal. Imbai P. O. and district Jalpaiguri (a); 140A (JP) (Centr 29-7-57 (b); Gold, silver, oil, c. i. sheet, plain she bolts, nuts, nails, screws, washer, paddy, lute, oil cal tea, motor cars, trucks, accessories, tokogen trac and tractor parts (c); 9-3-65 (h).
- 7. Shri Hunuman Prasad Agarwala (Fropre carrying on business under the trade name Mer Govindram Girdharilal, 94 Lower Chitpur Re Calcutta (a); 388A (RJ) (Central), 11-7-53 (b), Spi pulses, grains and oils (c); 6-3-65 (h).
- 8. Pranab Kumar Pravir Kumar Chowdhury Banomali Chatterjee Street, Calcutta (a): 128A (Central), 8-7-57 (b); Biscuits, spices, oil, sugar, pulses, betelnut, oats, molasses, ropes, hardware, tropic poods, perfumery, stationery articles, washing sol soda, hosiery goods, dry fish, coal tar (c): 1-3-65 (h).

S. K. BOSE, Commission

tsc.T.—18th March 1965.—In pursuance of the provi-d subrule (6) of Bule 27A of the Bengal Sales Tax Rules, is notified for general information that the following the bengal Sales Tax Rules to have been lost or destroyed the Bengal Sales Tax Rules to have been lost or destroyed

natroyed or stolen.

Name, address and R C. No. of the dealer/undortaking to whom set to have been lost or the dealerston forms were issued by the appropriate Communication of the dealerston forms were issued by the appropriate Communication. by the appropriate Commercial Tax Officer.

508202 to A.508204 ... Messrs. Adwarts Stores, Santi-niketan Road, P. O. Bolpur, district Birbhum. AS/2468A.

,537.19

.. Shri Satish Chandra Kar (Proprietor) carrying on business under the trade name Messrs S. C. Kar & Sons, Railbazar, Ranghat, Nadis. KR/1040A.

241652

.. Messrs. The Eastern Electric Works, 19 Benoy Sarkar Road, P. O. and district Malda.

416622

.. Mesers, Kaliprosad Ramji & Co., 119 Netaji Subhas Road, Cal-MR/1753A.

(Said to have been lost from the custody of Messrs, Kalıprosad Ramji & Co. when they are going to present the same to Messrs. Egbort Andrews Auction Mart for the purpose of Rule 27A(3) on 9-3-65.

202127

.. Messrs. Santosh Kumar Ghosh & Bros., Baruipur Bazar, P. O. Baruipur, 24-Parganas. PG/1382A

S. K. BOSE, Commissioner.

SCT—18th March 1965—In pursuance of the provi-sisab-rule (6) of the Rule 27(A) of the Bengal Sales Tax 1941, it is notified for general information that the follow-claration forms have been cancelled under sub-rule (4) of 7A of the Bengal Sales Tax Rules:

No of the declaration Name, address and R. C No. of which have been dealer/undertaking to whom the sled under rule 27A(4) declaration forms were issued by the appropriate Commercial Tax Rules, 1941. Officer

046386 to A-046393 . . Messrs. Joysree Trading Co 158 Jamunalal Bazaz Street. Calcutta. AT/3662A.

-061728.

985698 to A-065700, Messrs. Jagannath Shroff, 3 Mangoe Lane, Calcutta-I. 61575 and EL/1824A.

108908 to B-908915 Mesers. Indian Products (Sales) 270213. Mesers. Indian Products (Sales) Agency, 23/A Netaji Subhas Road, Calcutta. LR/3536A.

> (Surrendered by the dealer as the declaration forms section issued these forms by impressing the rubber seal of Radhabazar Charge in place of Lyons Range Charge.)

Serial No. of the declaration form, which have been cancelled under Rule 27A(4) of the Rules, 1941

Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appro-priate Commercial Tax Officer.

(4) A-224836

Killia Harbar & Co., 11A Marcus Lane, Calcutta. MK/3518A

2

S. K. BOSE, Commissioner.

son of 1 18th March 1965. In pursuance of the provisions of rule 11 of the Central Sales Tax (West Hengal) Rules, 1958, read with sub-rule (5) of Eule 27A of the Hengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been supported in the contraction of the con following declaration forms have been cancelled under sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules: -

Serial No. of the declaration. Nane, address and R. C. No. of forms which have been the dealer/undertaking to whom cancelled under rule 27A(4) the declaration forms were issued of the Bengal Sales Tax by the appropriate Commercial Rules, 1941

Tax Officer.

(1) N-628471 to N-628475 .. Mesure Berry & Co., 13 Noormal Lohia Lane, Calcutta. 631A(AT)(Central).

(2) N-120975 ..

.. Mesers, Goenka Trading Corpora, tion, Bankurs. 16A(BK)(Central).

(8) N-734473 to N-734475 .

Mesers. A D. Brothers, 34 Netaji Subhas Road, Calcutta. 1179A(CR)(Central).

(1) N 919207 to 919220

.. Messrs Jagannath Shroff, 3 Mangoe Lane, Calcutta-1. 461A(EL)(Central).

(5) N/O-448730

Kumar Manufacturing Co., K-70 Howrah Industrial Estate, Kumer P O Baltikuri, Howrah. 1024A(HW)(Contral).

S. K. BOSE, Commissioner.

No 94C T. -25th March. 1965—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules. 1955, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, nt is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules: -

Serial No. of the declaration forms which have been cancelled under

Rule 27A (4) of the Bengal Sales Tax Kules, 1941.

1

(1) N/O-210009 and N.O-210010.

Name address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Com-mercial Tax Officer.

Messrs. Ganesh Commercial Co. Ltd.. 18A Rup. chand Roy Street, Calcutta. 5A (AT) (Central).

12.0

Serial No. of the declaration forms which have been cancelled under Bule 27A (4) of the Bengal Sales Tax Bules, 1941.

Name, address and R C. No. of the design that the design to whom the design to form were issued by the appropriate Commercial Tax Officer.

2

· (2) N/O-448730.

Messrs, KumarManufacturing Co., 11, Abdul Rasul Avenue, Calcutta. 704A (BH) (Central).

(3) N-179569 to N-179575. Messrs Synthetic Moulders Ltd., 53 Netaji Subhas Road, Calcutta. 287A (LR) (Central).

(4) N-678110 to N-678125.

Mossrs. Indian Supercraft Industries, 21A. Canning Street. Calcutta. 446A (LR) (Central).

(5) N/O.485122 to N/O-485125.

Sound Service, 120, S. N. Banerjee Road, Calcutta. 858A (TL) (Central).

S. K. BOSE, Commissioner.

No. 4845C.T. - 25th March 1965. — Shri J. C. Chatterjee, Assistant Commissioner, Commercial Taxes of Calcutta (North) Circle, was allowed carned leave for thirteen days from 22nd January 1965 to 3rd February 1965 under rule 169(a)(i) of the West Bengal Service Rules, Part I.

No. 4584C.T. — 20th March 1965. — Shri Mohit Kumar Sen Roy, Commercial Tax Officer, Grade II, of Midnapur charge, was allowed earned leave for eight days from 11th January 1965 to 18th January 1965 under rule 169(a)(i) of the West Bengal Service Rules, Part 1.

No. 4961C.T. - 26th March 1965. - Shri Taral Kumar Dutta, Commercial Tax Officer, Grade II, of Jalpaiguri charge, was allowed earned leave for nineteen days from 18th January 1965 to 5th February 1965 under rule 170(a) of the West Bengal Service Rules, Part I.

No. 5877C.T.—8th April 1965.—Shri kan Lahiri, Commercial Tax Officer, Grade 1 Bhowanipur charge, was allowed earned lear thirteen days from 3rd February 1965 to February 1965 under rule 169(a)(i) of the Bengal Service Rules, Part I.

No. 5882C.T. + 8th April 1965. Shrip Gopal Bhattacharyya, Commercial Tax U Grade II, of Central Section, was allowed e icave for twenty days from 25th January 14 13h February 1965 under rule 169(a)(i) of the Bengal Service Rules, Part I.

No. 6042C.T.—10th April 1965. - Shri Krishi Mukherjee, Commerical Tax Officer, Grade | Scaldah charge, was allowed earned leave for st days from 27th January 1965 to 11th February under rule 168(a)(i) of the West Bengal Se Rules, Part I.

S. K. BOSE, Commission

### **CORRIGENDA**

No. 95C.T. — 30th March 1965. The wonder Boal appearing against item No. 74 of the notince No. 79C.T., dated 29th March 1962, published in "Calcutta Gazette (Extraordinary) (Part ID)", da 26th March 1963, at page 591 are hereby deleted

S. K. BOSE, Commission

No. 96C.T.—30th March 1965.—All entries againserial No. 212 of notification No. 217C.T. da 10th August 1961, published at page 387 of "Calcutta Gazette (Part I)", dated 8th Febru 1962, are hereby cancelled.

S. K. BOSE, Commissione

### Gazette

KHA 231

THURSDAY, MAY 13, 1965

[SAKA 1887

# PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes GOVERNMEN'T OF WEST BENGAL

## CTORATE OF COMMERCIAL TAXES WEST BENGAL

**Calcutta** 

### NOTIFICATIONS

88 CT.—25th March 1965.—In pursuance of risions of section 9 of the Bengal Finance (Sales et., 1941 (Bengal Act VI of 1941), the following and addresses of newly registered dealers togeth a description of the goods covered by their ton certificates are published for general in-

- (a) Senal number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
- (c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal

in Abdul Gofur Molla carrying on business under e name Messrs. Chamelia Chest Manufacturing e 2 C Ekbalpur Lane, Calcutta-23 (a); AL/ &3-65 (b); (I) Raw materials, (2) Plant, machinar parts and accessories. Provided that all t which exemption from payment of sales tax at are intended for use in the actual process of ture of the goods named below: (i) Tea chest

n K Tayeb Ali (Proprietor) carrying on busier the trade name Messrs. S. S. Shahan & Co., rien Reach Road, Calcutta (a); AL/1068A. (b); (1) Raw materials; (2) Plant, machinery. Its and accessories. Provided that all goods hexemption from payment of sales tax is are intended for use in the actual process of ture of goods named below: (i) Tea chest and case (c).

- 3 Shri Ram Karan Agarwala carrying on business under the trade name Janata Soap Company, P.O Jamuria. Dist. Burdwan (a); AS/2570A, 5-3-65 (b) (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Washing soap (c).
- 4 Shri Girija Debi Bajaz carrying on business under the trade name Mossrs Prodip Traders, Shib Mandir Road, P.O.Ramganj, Dist.Burdwan (a); AS/2571A, 5-3-65 (b), Mustard oil, groundnut oil, til oil, oil cakes, empty tins and gunny bags (d).
- 5 Messrs Narayandas Todani, Nandlal Todani and Dwarka Prosad Agarwala carrying on business under the trade name Nandlal Dwarkaprosad, J.L. Nehru Road, P.O.Raniganj, Dist.Burdwan (a); AS/257-2A, 8-3-65 (b), Rice, pulses, molasses, flour, wheat, other wheat-products, oil cakes, paddy, cummin seed and corriander seed (d)
- 6 Sarbasu Punam Chand Rathi, Magni Ram Rathi Kumari Kusum Rathi and Kumari Manju Rathi (partners) carryino on business under the trade name Punam Chand Rathi Minerals Department, 15 Noormal Lohia Lane, Calcutta (a). AT/4045A, 15-3-65 (b); Ferro-silicon, irons steel goods (d).
- 7. Shri Hari Sankar Banik carrying on business under the trade name Mossis Hindusthan Supply Agency corporation, 118 Prince Golam Mohammed Road. Calcutta-26 (a); BH'3767A, 5-3-65 (b); Barley ghee, butter, tooth brush, tooth paste, tooth powder, hair oil, hair cream, shaving brush, washing blue, snow cream, powder, scent, halo shampoo and writing ink.(d).
- 8. Messrs. Surid Kumar Bose and Aloke Kumar Mitra carrying on business under the trade name Messrs. Bosmit, 13 Janak Road, Calcutta-29 (a); BH/3768A, 13-3-65 (b);(1) Raw materials, provided that all goods for which exemptioe from payment of sales tax is claimed

are intended for use in the actual process of manufacture of the goods named below: Machinery parts.,(c); Boiler tubes, fabricated tanks, chimneys, chain pulley blocks, bunker, supports, refractory supports, penious, pistons, shafts, spray manifold, distance piece, light port,bolts, nuts, clips, flats, steeves, caps. needles, rods, wires, pipes and pipe fittings, baffles, rivets, bearings wheels holders, angles, adopters, yokes, nozzles, wires, unions, sockets, elbow, couplings, connectors, ladder, cover. (d).

- 9. Shri Bijoy Kishon Agarwal, Miss Ush Agarawal and Mrs. Sareta Kumari carrying on business under the trade name Messrs, S. S. Agarwal & Co., 2/9 Sarat Bose Road, Calcutta, Howrah (1) (a); BH/364B, 13-3-65 (b); Pearl coke, breeze coks and nut coke (d).
- 10. Mrs. Savitri Agarwal carrying on business under the trade name Messrs. Plasto-Form (India), 18/77 Dover Lane, Calcutta (a); BH/3770A, 12-3-65 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: container, packaging materials (c).
- 11. Messrs. Midnapore Minerals (Private) Ltd, 15 Gariahat Road, Calcutta-19 (a); BH/3771A, 18-3-65 (b); China clay and yellow othre (d).
- 12. Shri Baidya Nath Chakraborty carrying on business under the trade name B. N. Chakraborty, Patakura, Dist. Cooch Behar (a); CB/1021A, 15-3-65 (b); Common firewood, charcoal, ice mm. butter, quick lime (d).
- 13. Shri Bachhraj Kathotia, Sm. Suwati Debi, Sm. Chandra Kala, Sm. Kanchandebi and Sm. Kamla Debi carrrying on business under the trade name Kathotia Sons, 104 Old Chinabazar Street, Calcutta (a); CR/3549A. 8 3-65 (b); (1) T. powder, (2) Pipe, (3) Tape, (4) Wire. (5) Switch, and (6) Rubber bag, brush, pulley, belt, file, pin, clip, steel almirah, clamps, fan, regulator, tube light, clock, drill, steelbar, angle, rod, socket, bolts, nuts, washer, wood, ink, nib, meter, iron, nail, blade, tools, danger board (d).
- 14. Shri Anant Ray K. Sheth (Proprietor) carrying on business under the trade name Rashmi Trading Company, 40 Strand Road, (shop No. 13 & 29), Calcutta (a); CR/3550A, 8-3-65 (b); Pipe fitting (d).
- 15. Messrs. Kapany Engineering Co., (Private) Ltd, 138 Canning Street, Calcutta, Calcutta-(1) (a); CR/244B, 9-3-65 (b); (1) Raw materials, steel flats, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Metalised steel (c); Pumps, electrical, kerosene and diesel engines, electric motor, switch, gears, starters, bearings, welding sets, electrodes, chromium steel flat generating sets (d).
- 16. Shri Ratilal P. Shah (Proprietor) carrying on business under the trade name Shah Engineering Enterprises, 138 Canning Street, ground floor, Calcutta (a); CR/3551A, 10-3-65 (b); Engine, spare parts, water pump, motor starter, pully, ball bearing, motor rail, insulator, tap, switch, meter, pipe, fittings, valves, clamp, flour mill machine (d).

- 17. Messrs. Gulab Chand Manot, Jagat Singh! Padam Singh Manot, Ranjit Singh Manot and Si Kumari Debi Manot carrying on business und trade name Uday Chand Shriyuns Kumar I An Street, Calcutta (a); CR/3552A. 16-3-65 (b) vermillion colours, chinese blue, robin blue paper and box (d).
- 18. Shri Roshanlal Thukral (proprietor) or on business under the trade name Thukral Tradii 5 Mango Lane, Calcutta (a); EL/3705A., 15-3-t Shella, seed lac, button lac, stick lac kiri lac 1 and gunny bags, jute twine and spices (d).
- 19. Messrs. A. K. Ghosal, B. C. Ghosal and Ghosal, carrying on business under the trade A. K. Ghosal & Co., 10A Dr. Abani Dutta Road, ! Howrah (a); HW/1943A, 15-3-65 (b); Salballa, ba darma, wooden planks, wooden sleeper, wooden and timbers (d).
- 20. Messrs. C. S. Neogy, H. S. Neogy and S. S. carrying on business under the trade name M Trading Co., 43 Kamini School Lane, Salkia, H. (a); HW/2945A, 16-3-65 (b); Tooth paste, tooth perfumery goods and toilets (d).
- 21. Shri Radha Krishna Jalan carrying on bu under the trade name Shri Krishna Bhawan, 2 Hariram Goenka Street, Calcutta (a); JK/3402A (b); Bangles (d).
- 22. Shri Ram Chandra Prajapatı carryın, business under the trade name Rajasthan ? 29 Burtolla Street, Calcutta (a); JK/3403A, 8.3.65
- 23. Messrs. Guru Das Guha, Sib Das Guha Madhu Sudan Guha carrying on business under trade name G. D. Guha & Co., 20 Maharshi Debs Road, Calcutta (a); JK/3404A, 10-3-65 (b), (a) materials, (2) Consumable stores, e.g., coal, for Provided that all goods for which exemption payment of sales tax is claimed are intended for in the actual process of manufacture of the anamed below: (i) Electrodes for sale (c)
- 24. Messrs. Ramdhari Gupta and Gordha Bubna carrying on business under the trade 1 Rama Trading & Co., 137 Cotton Street. Calcutt JK/3405A, 11-3-65 (b); (1) Raw materials. Pro that all goods for which exemption from patimel sales tax is claimed are intended for use in the approcess of manufacture of the goods named b Hand bags made of jute canvas, hessian and canvas, respectively and gunny bags made of canvas and hessian cloth for sale (c). Jute twine, canvas, coir string, coir rope, gunny bags (d)
- 25. Sarbasri Mohammed Husain, Kurhan Hi and Abdul Hussain Bsdruddin carrying on busunder the trade name Badri Industries 28 St Road, Calcutta (a); LR/3666A, 5-3-65 (b). (l) materials, (2) Plant machinery, spare parts and a sories, (3) Consumable stores, e.g., grease the Provided that all goods for which exemption payment of sales tax is claimed are intended for in the actual process of manufacture in West Be for sale of goods named below: (i) Tools, (ii) Machiparts, (iii) Pumps, (iv) Wheels, (v) Trolleys, (vi) Su plates and (vii) Grease cups. (c).

Sir Madanlai Jalan carrying on business under see name Minerals and Graphite Products, 19 i Road. Calcutta (a); LR/3667A, 9-3-65 (b); a materials. (2) Plant machinery, spare parts and sees. (3) Consumable stores, e.g., lubricating oil id that all goods for which exemption from set of sales tax is claimed are intended for use actual process of manufacture in West Bengal is of the goods named below: (i) Graphite powder seelay and (iii) Blacking powder(c); Coal powapstone powder Fire clay powder and ferro-silican

Shri Birendra Kumar Adhikary carrying on so under the trade name Messrs. National Steel 1 Dock Works. 6 Canal East Road, Calcutta-4 (a). 674A 5-3-65 (b); (1) Raw materials (Steel sheet lates, nuts. bolts, sorews, hinges), (2) Machinery motor generator are welding set), (3) Consumable viz.. electrodes. Provided that all goods for which plan from payment of sales tax is claimed are idd for use in the actual process of manufacture; goods named below: Safe cabinet and steel piller in sale (c); Lock and keys (d).

Shri Krishanlal Modi, Shri Radheshyam Modi, iathmal Kedia and Shri Bajranglal Kedia carrying smess under the trade name Messrs. Hindusthan ruction & Commercial Corporation, 218A Chittan Avenue. Calcuttu-6 (a); MK/13875A, 5-3-65 (b) am (d).

Shri Sukesh Kumar Paul carrying on business the trade name Messrs. Ever Green Timber Co., (asjidbari Street, Calcutta (a); MK/3876A, 6-3-65 himber and log (d).

Shri Panchulal Shaw carrying on business under rade name Mossrs. Bijoy Brothers, 243C Acharya da Chandra Road, Calcutta (a); MK/3877A. 5 (b), M. s. roads, m. s. plates, m. s. flats, m. s. and channels (d).

Shrimati Sumitra Debi Saraf carrying on business the trade name Messrs. Saraf Industrial Corpora31 Muktaram Babu Street, Calcutta (a); MK/3878A, 55 (b), (1) Raw materials: m. s. flat, m. s. angles, round, m. s. square, m. s. plates. Provided that ods for which exemption from payment of sales claimed are intended for use in the actual process anufacture of the goods named below: railway unery parts, rice and jute machinery parts, for (a), Hook bolts, nut bolts (d).

Shri Krishna Kinkar Dutta carrying on business r the trade name of Messrs. Sree Durga Coal Tar 18 Canal East Road. Calcutta (a), MK/3879A, 65 (b), (1) Raw materials: raw coal tar, machine nolasses. Provided that all goods for which exemptrom payment of sales tax is claimed are intended use in the actual process of manufacture of the samed below: Coal tar for sale (c)

- 1. Shri Iswarlal Garodia carrying on business of the trade name Iswar Company, 114 Chandni wk. P.O. Kharagpur. Midnapore (a); MN/1795A, 55 (b) (1) Mobil oil, (2) Grease and (3) Refined and nut oil (d).
- i. Shri Narendra Kumar Dave carrying on business of the trade name Messrs. Friends Metal Hardware

- Store, 105 Netaji Subhas Road, Calcutta (a), MR/2762A, 13-3-65 (b); Non-ferrous metal and soldering sticks (d).
- 35. Shri Girdharilal Agarwala carrying on business under the trade name Messrs. Indian Bakery, Nather Baboo Lane, Puruha (a), PR/463A, 13-3-65 (b); Raw materials provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Bread, biscuits and cakes (d)
- 36 Shri Anil Kumar Mitra carrying on business under the trade name Hindusthan Engineering Corporation. 16 Dum Dum Road. Calcutta-30 (a); SH-3600A, 5-3-65 (b); (1) Raw materials, (2) Plant; machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Automobiles parts (c).
- 37. Messrs Phani Bhusan Roy and Akmal Khan carrying on business under the trade name Biswarupa Stores, 86 Bidhan Saram, Calcutta-4 (a); SH/3601A, 8-3-65 (b); Readymade garments (d).
- 38 Shri Subhas Chandra Chatterjee carrying on business under the trade name Messrs. Sree Bharati Press, 114/1A Amherst Street, Calcutta (a); SL/4327A, 20-2-65 (b), Printing ink and print types provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below Printed matters (provided declaration forms would be issued by this Directorate only on verification of the transaction) (c)
- 39. Shri Kanai Lal Maji carrying on business under the trade name Messrs.Mirror Glass Works, 9/1/1 Patuatola Lane, Calcutta (a), SL-4328A, 20-2-65 (b); Glass eshet and chemical Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of goods named below: (i) Mirrors and (ii) Looking glasses (c).
- 40 Shri Ganesh Chandra Dutts carrying on business under the trade name Messrs Sree Durga Iron Trading Co., 57 Nirmal Chandra Street, Calcutta (a); SL/4329A, 22-2-65 (b), Iron joists, iron steels, iron angles, iron round, iron flat and square bars and gate channels and mild steel (d)
- 41 Shri Gour Chandra Bug carrying on business under the name Messrs Sree Durga Brush Factory, 16 Amherst Street. Calcutta (a); SL/4330A, 22-2-65 (b); Wires, wood, cocoanut fibre, animal hairs, coir sisal, file, emery paper, nail, tin sheets, sockets and chemicals provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Begal for sale of the goods named below. (i) Brushes (c).
- 42 Messrs. Automatic Enterprise Ltd., 159C Dharmatala Street, Calcutta (a), SL/4332A, 23.2.65 (b); (1) Raw materials, (2) Plat, machinery spare parts and accessories. (3) Consumable stores, e.g., coal and coke, provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal

for sale of the goods named below: (i) Petrol and dieseldriven engine and components and spare parts thereof (c).

- 43. Srimati Panna Devi Bhalotia and Shri Kesurdeo Bhalotia (Partners) carrying on business under the trade name The Ganges Reel Manufacturing Co., 2 Chaulpatty Road, Calcutta (a); TL-2903A, 6.3.65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., sand paper. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wooden reels, spools, bobbines. (c).
- 44. Srimati Kalpana Chatterjee (proprietress) carrying on business under the trade name K. R. Industries, 36 Chaulpatty Road, Calcutta (a); TL/2904A, 6.3.65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores e.g. machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Packing box, crates, ply-wood (c).
- 45. Sarbasri Lajwanti Mabhubani, Purshotam Mabhubani, Gobindram Gangwani and Sm. Devkibai Gangwani (partners) carrying on business under the trade name Madhu's G 40 S. S. Hogg Market, Calcutta (a); TL/2905A, 8-3-65 (b); Readymade garments (d).
- 46. Messrs. Ruby Rubber Works Madras Ltd., carrying on business under the trade name Ruby Rubber Works (Madras) Ltd., 60 Mcleod Street, Calcutta (a); TL/2906A, 8-3-65 (b); Foam rubber materials (d).
- 47. Shri Anil Kumar Haldar (Proprietor) carrying on business under the trade name R. S. Service Station, 73 Narkeldanga Main Road, Calcutta (a); TL/2907A, 10-3-65 (b); Mobil oil, break oil, grease, lubricating oil, distilled water (d).
- 48. Shri Lalmohan Pain (Proprietor) carrying on business under the trade name Ghatal MistannaBhander, 88/2 S. N. Banerjee Road, Calcutta (a); TL-2908A, 16-3-65 (b); (1) Raw materials, (2) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweetmeats and salted cooked food (c).

S. K. BOSE, Commissioner.

No. 89 C.T.—25th March 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:-

- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.

- (c) Goods for use in manufacture in Bengal for sale.
- (d) Goods for resale in West Bengal
- (e) Date of amendment.
- 1. Sukumar Roy and Prakriti Mohan Roy o ing on business under the trade name Messan Industries, 86/B Chetla Road, Calcutta (a), AL 8 23-5-62 (b); (A) Consumable stores, e.g., coal grease (c): 15-3-65 (e).
- 2. Subodh Chandra Kundu, Bibhabati Ku and Madan Mohan Kundu carrying on bust under the trade name Messrs. Kundu Bros. Ashutosh Mukherjee Road, Calcutta (a), AL 13 25-7-52 (b): (D) Jute, other merchandise as may necessary for order supplying purpose. (A) Thm rubbing compound, wax poterb, turpentine, mobil grease, dry colour, whiting powder, french cuplaster of paris, dry oxide colour, linseed oil, may chip, water paper, sand paper, brush, white cem damp-profing compound, shellac, coal tar, lime, sp gun, fire clay, fire bricks (d); 16-3-65 (e)
- Messrs. Barduar Tea and Timber Co Ltd. 19 Circular Garden Reach Road, Calcutta-23 (for Canning Street, Calcutta (a); (S) AL/1066A ( LR/2217A (b); 18-3-65 (e).
- 4. (S) Shri Amiya Kumar Dalal carrying on be ness under the trade name G. C. Dalal & Co (1) Messrs. Dharmadas Dalal, Tinkor Dalal, But Chandra Dalal, Asoke Kumar Dalal and Ami Kumar Dalal carrying on business under the tra name G. C. Dalal & Co., Benachitty, Durgapur, D. Burdwan (a); AS/2020A, 19-10-59 (b); 9-3-65 (c)
- 5. (S) Shri Vrajlall Gopalji and Shri Rasiki Gopalji carrying on business under the trade nat Rasiklal Bros. (for) Shri Vrajlal Gopalji carrying i business under the trade name Rasiklal Bos. Canning Street, Calcutta (a); AT/3884A, 16-2-63 ( 12-3-65 (e).
- 6. Messrs. Chandro Devi Jain and Kalla Chand Jain carrying on business under the tra name Jaino Auto Supply Co., 11 Amratola Squa Calcutta (a); AT/3983A, 23-7-64 (b); (A) Mol parts (d); 13-3-65 (e).
- 7. Messrs. Ganesh Commercial Co. Ltd., Rupchand Roy Street, Calcutta. 38 Netaji Subba Road, Calcutta (a); AT/314B, 30-0-41 (h). Hammers and mallets (d): 13-3-65 (e).
- 8. (S) Messrs. Madanchand Gouti, Joychandk Gouti, Surajmull Gouti, Ranjitmull Gouti, Sumal chand Gouti, Bijoychand Gouti and Sudhir Kumi Gouti carrying on business under the trade name Surajmal Gouti (for) Messrs. Madanchand Goul Jaychandlal Gouti and Surajmull Gouti carrying of business under the trade name Suraimal Gout.
  Portuguese Church Street, Calcutta (a). AT/3408/ 28-3-57 (b); 15-3-65 (e).
- 9. Messrs. Vrajlal Thakarshi and Mohanl Kapurchand carrying on business under the trace name Vrajlal Mohanlal & Co. 198 Cross Street Calcutta (a); AT/2210A, 9-5-49 (b); (D) Gunn house papers, packing materials, packing box, suth, home (d): 15-3-65 (e).
- 10. Messrs. Vrajlal Madhavji Dattani. Balde prasad Tandon and Ashim Ghosh carrying on bu

nder the trade name Vrajlal Madhavji & Co., shudadhar Lane, Calcutta (a); AT/3626A, Sisal rope, hemp rope (d); 16-3-65 (e).

Abdul Karim Mulla Hasan Ali carrying on sunder the trade name Robin Export Co., 6 la Lane. Calcutta (a); AT/3478A, 20-5-58 (b); laber joints, rubber ring. rubber pipes, beach lay umbrella (d); 18-3-65 (e).

(5) Messrs Ratanlal Parakh and Jewraj Kathori on business under the trade name Kanialal for Messrs. Ratanlal Parekh and Mannalal carrying on business under the trade name herraj, 208 Cross Street, Calcutta (a); AT/1476A. (b). 18-3-65 (e)

Sarbasri Dwarkadas Kajaria, Sheokumar and Sushil Kumar Kajaria (Minor), Partners on business under the trade name shewa Khubchand. 3 Amratola Street. Calcutta (a): A, 25-9-41 (b); (A) Lubricating oils, furnace oil, d mneral turpentine and light diesel oil and il (d). 18-3-65 (e).

Shri Harbanslal Kumar carrying on business he trade name Pen Commercial, 71 Canning Calcutta (a); AT/4008A, 19-12-64 (b); (A) stationery, office stationery, locks, measuring artain rod, spring (d); 18-3-65 (e).

Shri Dudley Brayan Mansell carrying on busider the trade name Messrs.Plastic Moulding Industries, (S) 174G Linton Street, Calcutta 5 Park Street, Calcutta (a) BH/3318A, 29-9-61

Shri Raghunath Gupta, Shri Shorilal Kapoor n Ramesh Kapoor (Partners) carrying on busider the trade name G.K.Sports, 1 kyd Street, a(a), BH-1855A, 14-10-44 (b); (A) Perambulade and accessories, tents & shamianas, bamboo poles, sports clothing and wearing apparel, neck ares and crevats, boots & shoes, cotton laces, hosery, umbrella, swimming accessories, gymplayground apparatus, silver and e.p.n.s. troest and walking sticks, rooler skates, playing ar guns, air pistols and accessories, personal g machine, height measuring stands, measuring burtmarking machines, children's scooters and as baby walkers, band instruments, stamp and stamps, books, gloves and charts, black fishing requisites, felt cloth, steel wires, ropes s first aid boxes, adhesive plaster, woodworking 🛪 dummy rifles, view masters & films. (d);

Shri Suraj Prosad Mehrotra carrying on business he trade name Mizrachi & Company, 6A Nanda-Road Calcutta (a); BH/3069A. 18-3-65 (b).(A) f refrigeration and air conditioning machinery rts for tractors and tractor-drawn agricultural ents (d) 10-3-65 (e);

Sur Radheshyam Gaggar carrying on business the trade name Messrs.Roopnagar Industries. albagan Road, Calcutta (a): BH/3508A. 5-7-63 (l) Raw materials, (2) plant, machinery spare accessories. Provided that all goods for rempton from payment of sales tax is claimed aded for use in the actual process of manufacthe goods named below: M.s.gutters and suplaurah back side and top sheets and panel board (c): 12-3-65 (e).

- 19 Messrs. "Chemould" The Chemical Moulding manufacturing Co (Private) Ltd., 12F Park Street, Calcutta. (1) Calcutta-1 (a). (8) BH/3769A (for) BH/296B, 5-4-51 (b). (A) (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Photo framing, (D) Glass sheets, plywood, hardboards, cardboards, mounts, brass chains, cords, hooks, nails, screws, bronze powder, varnish paints, methylated spirit, tarpaulin, shellac, glue, kerosene, leather, paper, packing paper wood, moulding, frames (c), (A) Photo frames and parts thereof, (D) Pictures, paintings, reproductions photographs, artistic objects moulding, framing, iuxury items, toilets, leather works (d): 12-3-65 (e).
- 20 Shri Hazari Ram carrying on business under the trade name Messrs. Bharat Tannery, 29-A Tiljala Masjid Bari Lane, Calcutta (a), BH/3472A, 6-4-63 (b); (A) Leather (d), 16-3-65 (d),(e).
- 21. Shri Samarendra Nath Shaw (Proprietors) carrying on business under the trade name Samar, 4 Lower Circular Road, Calcutta (a). BH/2365A, 26-3-52 (b); (A) Blades (d), 16-3-65 (e)
- 22. Shri Bhupen Sen carrying on business under the trade name Shilpi, Station Road, Alipurduar, Dist. Jalpaiguri (a): CB/977A, 14-3-63 (b); (A) Knitting wool and woollen hosiery garments (d): 15-3-65 (e).
- 23. Messrs. Mohanlal Seraogi, Jeshraj Seraogi and Shreechand Seraogi carrying on business under the trade name Ganeshmal Mohanlal, Nripendra Narayan Road, Cooch Behar (a); CB/511A, 6-3-56 (b); (A) Sanitary fittings (d), 15-3-65 (e).
- 24. Messrs. Sadhan Sarkar, Lila Rani Dey, Nilima Dey and Arati Dey carrying on business under the trade name The Cooch Behar Hardware Co., Nripendra Narayan Road, Cooch Behar (a); CB/971A, 6-8-63 (b); (A) Motor parts and accessories (d); 15-3-65 (e).
- 25. Messrs. Tikom Chand Jhoar and Malchand Lakhotia carrying on business under the trade name Bhuramall Satyanarain, Biswasingha Road, Cooch Behar (a), CB/146A, 30-3-51 (b); (D) Biscuit, cement, biri, tea, mohua, soap stone powder, powder milk, lime (d); 15-3-65 (c).
- 26. (S) Messrs. Ramniklal M. Shah. Kanhaiyalall Pareck, Subhkaran Pareck and Kamalnayan R. Shah carrying on business under the trade name Steelex Engineering Corporation (for) Messrs. Ramniklal M. Shah, Kanhaiyalal Pareck carrying on business under the trade name Steelex Engineering Corporation. 138 Canning Street, Calcutta (a): CR/3190A, 8-2-62 (b); 5-3-65 (e).
- 27. Shri Hanumandas Mundra (Proprietor) carrying on business under the trade name Hanumandas Mundra. P-12 New Howrah Bridge Approach Road. Calcutta (a); CR/2806A, 19-9-58 (b); (D) Mill stores for rice, oil and flour mills (d); 6-3-65 (e).
- 28. (S) Shri Vallabhdas Mavji Thacker (Proprietor) carrying on business under the trace name Vallabhdas Brothers. 58 Netaji Subhas Road. Calcutta (for) Sarbasri Vallabhdas Manji Thaker and Madhavdas Manji carrying on business the trade name Vallabhdas Brothers, 58 Netaji

- Subhas Road, Calcutta (a); CR/1415A, 18-6-48 (b); 6-3-65 (e).
- 29. Shri Somnath Gandhi (Proprietor) carrying on business under the trade name Hindusthan Metal Industries, 137 Canning Street, Calcutta (a); CR/2362A, 30-11-53 (b); (D) Hardware, machineries and mill stores, (A) Valves, cocks, brushes, bearings, shafting, pulley, belting, electric motor, jim crows, jacks, wire netting, wire, g. i. tank, buckets, springs, water meter, wire nails, high speed steel, shovels, wire rope fitting, semi rotary pump, brass rod (d); 8-3-65 (e).
- 30. (S) Shri Mangaldas Dwarkadas (Proprietor) carrying on business under the trade name Mangaldas Dwarkadas (for) Messrs. Mangaldas Dwarkadas.

  12 Portuguese Church Street, Calcutta (a); CR/1573A, 23-3-49 (b); 9-3-65 (e).
- 31. (S) Messrs. Satyapal Jain, Bhupinder Kumar Jain, Surendra Kumar Jain. Pardaman Kumar Jain and Satish Kumar Jain carrying on business under the trade name Messrs. R. D. Victor & Co. (for) Messrs. Ram Saran Malhotra. Satyapal Jain. Bhupinder Kumar Jain carrying on business under the trade name Messrs. R. D. Victor & Co., 10 Jackson Lane, Calcutta, (A) Calcutta (2) (a); (S) CR/243B (for) CR/1710A (b); (D) Machineries, spare parts. hardware, ball bearing, electrical goods, glass, apparatus, chemicals, metals, mill stores, scientific and surgical instruments and alloy steel, stainless steel, m. s. bars and shaftings, bright bars and shaftings, ball bearing and fabricated stainless steel (d); 9-3-65 (e).
- 32. Shri Ramani Ranjan Chakraborty (Proprietor) carrying on business under the trade name Hindusthan Bright Drawn & Alloy Steel Co., 77 Netaji Subhas Road, Calcutta (a); CR/3238A, 30-5-62 (b); (A) Gear shaftings, carbon steel, nickel chrome steel, tools and alloy steel (d); 10-3-65 (e).
- 33. Messrs. Raj Kumar Saraf, Vijay Kumar Saraf and Nirmal Kr. Saraf carrying on business under the trade name R. N. Brothers, 135 Canning Street, Calcutta (a); CR/3363A, 7-8-63 (b); (A) Soda ash, alumina, sulphate, bolts and nuts, fallar bars and jute mill machinery parts (d); 12-3-65 (e).
- 34. Shrimati Sadhana Mazumder (Executrix) carrying on business under the trade name Messrs. H. L. Majumder & Co., 29 Strand Road, Calcutta (a); CR/1756A, 13-2-50 (b); (D) Industrial and agricultural machinery, mill stores, hardware, mechanical and electrical appliances and accessories, (A) Starters, electric motors and parts thereof (d); 13-3-65 (e).
- 35. Shri Suraj Prakash Sureka (Proprietor) carrying on business under the trade name Messrs. Union Tradeway Corporation, 36 Strand Road, Calcutta (a); CR/3469A, 27-5-64 (b); (A) Paste, wheel-barrow, m. s. flats and rounds, bearings, nails, chani, laboratory chemicals, rice, dal, oil, flour, sugar mills machinery parts and welding accessories (d); 13-3-65 (e).
- 36. Sarbasri Bhagwati Gidwaney, Vasdeo Gidwaney, Chandersen Gidwaney, Niranjan Gidwaney and Mandher Gidwaney carrying on business under the trade name Gidwaney Bros., 73 Netaji Subhas Road, Calcutta (a); CR/3479A, 12-5-50 (b), (A) Tar

- and maxfalt and bitumin, sand, building b
- 37. Shri Gouri Sankar Sharma (Proprietor) to ing on business under the trade name Enging on business under the trade name Enging Syndicate, 16 Synagogue Street, Calcuta CR/3371A, 19-8-63 (b); (A) Brass rods, lime, netting, taps, bolt, nut and washers, hoop brushes, industrial saw an dies, screws, steel emery tape (paper), steel pipe, pipe and pipe to cocks and valves, abrasives, tool and grinder, hammers, screw do measuring instruments, nails, asbestos sheets, ele cables, terminals, caustic soda, fire-fighting of ments, jute mills machine spare parts, tins, plyw spanners, converted paper, broom sticks, brake ings (segments), acids, pulleys, laboratory chemisteel letters and figures (d); 13-3-65 (e).
- 38. Messrs. Punamchand Bothra. Manikel Dugar and Bhowrilal Bothra carrying on busi under the trade name Punamchand Manikehant Raja Woodmunt Street, Calcutta (a); CR 13: 12-3-48 (b); (A) Tarpaulin (d); 13-3-65 (e)
- 39. Messrs. Mohanlal Lohia, Jiwanlal Agam Chimanlal Lohia and Dnie Dutta Lohia carrying business under the trade name Mohanlal Kesal & Co., 16 Synagogue Street, Calcutta (a); CR:347 4-7-64 (b); (A) Umbrella parts (d); 13-3-65 (c)
- 40. Shri Kantilal N. Vora (Proprietor) carn on business under the trade name Hardware Trad Corporation, 12/18 Raja Woodmunt Street, Calci (a); CR/3053A, 26-10-60 (b); (A) Ferry-in-copt wire (d): 13-3-65 (e).
- 41. (S) Hindusthan Stationery Works (Pnvl Ltd. (for) Hindusthan Stationery Works Ltd., Synagogue Street, Calcutta (a); CR/2461A, 3-8 (b); 13-3-65 (e).
- 42. (S) Messrs. Kanhaiyalal Kothari (Propnet carrying on business under the trade name S Engineering Corporation (for) Messrs. Kanhaiya Kothari and Bhikam Chand Giria carrying on business under the trade name Star Engineering Corpation, 56 Netaji Subhas Road, Calcutta (CR/3366A, 28-1-63 (b); 13-3-65 (e).
- 43. Messrs. P. C. Mookherjee & Sons (Prival Ltd., 91 Netaji Subhas Road, Calcutta (a); CR,401 27-9-41 (b); (D) Hardware. (A) Iron, steel, brass at copper plates, rods, bars, sheets, bolts, nuts, screws, rivets, washers, nails, screws, wire nuts, strappings, boot and shoe grindery, weight machines, panel pins, wires, dog spikes, fish plat hinges, tubes, pipes and fittings, barbed wire, tingle tacks, expanded metal, stapples, shaftings, show loading forks, plumbago powder, graphite, worder, cotter pins, perforated zinc sheets, spatick-axe, anvils, files, rasps, saws, crow-by hammers, fasteners, tools, pulleys, chain pul blocks, jim crows, crucibles, gauges, augers (13-3-65 (e).
- 44. Messrs. Ratilal Sakur Chand Shah I Hemendra Ratilal Shah carrying on business un the trade name Machine Craft Corporation. Canning Street, Calcutta (a); CR/2539A, 27-9-55 (A) Stainless steel (d); 13-3-65 (e).
- 45. Shri Bejoy Kumar Bhattacharjee (Propris carrying on business under the trade name D.

135 Canning Street, Calcutta (a); 803. 29.9-41 (b); (D) The item "Consumable manufacturing column (c); 15-3-65

Shri Dalichand Vachharaj Mehta and Shri Jiji Shavji Dinit (Partners) carrying on business r the trade name Messrs. H. Mukund and Co., Netaji Subhas Road, Calcutta (a); CR/2469A, 5 (b); (D) Hardware, (A) Bolts and nuts, grs., iron hooks, pourahes, pick axes and wire (d): 16-3-65 (e).

Messrs. R. W. Plummer (Proprietor) carrying usiness under the trade name Messrs. Plummer & Co., 5 & 6 Fancy Lane. Calcutta (a); 66A. 21-10-41 (b); (D) Dye. creosote. resin. ating oil. tin containers and (1) Any other materials. (2) Plant, machinery, spare parts, sories and consumable stores, (3) Building or bing materials or fixtures required for constructions out or repair of any building. Certified purchasing dealer to be required for use in process of arsenic and other chemicals, effectual m machine (c); 16-3-65 (e).

Shri Manoharlal Sadhwani and Shrimati Laj-Chowla carrying on business under the trade Gripex (Sales) Agency, 12 Station Road (9 street), Liluah, Howrah (a); HW/2852A, (4) (b); (A) Office stationery goods (d); 12-3-65

Messrs Umashankar Agarwala, Roghunath d Jhunjhunwala and Sreegopal Malsisaria ng on business under the trade name Messrs. na Industries, (S) 7 & 8 Guha Road, Ghusury, ah (for) 63 G. T. Road, Liluah, Howrah (a); 1234A, 30-1-51 (b); 12-3-65 (e).

(S) Shri Lakhanlal Shaw carrying on business the trade name Messrs. Jaglal Shaw Lakhanlaw (for) Messrs. Lakhanlal Shaw and Jaglal carrying on business under the trade name Shaw Lakhanlal Shaw, (S) 135/46 Girish Road, Belur, Howrah, Calcutta (I) (for) l Doctor Abdul Kabir Road, Calcutta-18, ah (I) (a); (S) HW/219B (for) PG/201B (b); i5 (e).

Messrs. General Industrial Stores Supplying Private) Ltd. (Proprietor) carrying on business the trade name Messrs. Roger Engineering i. (S) 3 Kissen Dayal Jalan Road, Howrah (for) the Row, Calcutta (a); (S) HW/2942A (for) (99A (b); 13-3-65 (e).

- (S) Messrs. Sham Behari Shaw and Gopi Shaw carrying on business under the trade Sham Behari Ram Shaw (for) Shri Sham Shaw carrying on business under the trade Sham Behari Ram Shaw, 65/8 Ashu Bose Howrah (a); HW/2353A. 8-1-62 (b); 16-3-65
- (S) Messrs. Balwant Ram Kalidas and Kan-Lal Balwant Ram carrying on business under ide name B. Ram Kalidas (for) Shri K. Bala-Ram Kalidas carrying on business under the name B. Ram Kalidas, 36 Chawkpara Road, Howrah (a); HW/2185A, 29-10-60 (b);

- 54. (S) Shri Tej Singh Dugar carrying on business under the trade name Messrs. Bul Bul Plastic (for) Messrs. Tej Singh Dugar and Nirmal Chand Bucha carrying on business under the trade name Bul Bul Plastic. (S) 33 Chawkpara Road, Liluah, Howrah (for) 118B Chittaranjan Avenue. Calcutta (a): HW,2944A (for) CL/3415A (b): 16-3-65 (e).
- 55. Messrs Achytananda Roy, Abhimanyu Roy and Kalikinkar Roy carrying on business under the trade name Abhedananda Roy Kalikinkar Roy, 50 Strand Road, Calcutta (a); JK/1725A, 2-6-48 (b); (A) Coir string (d), 5-3-65 (e).
- 56. (S) Messrs. Badridas Mimani and Ganeshdas Mimani carrying on business under the trade name Shewnarain Ramnarain & Co. (for) Ramnarain Mimani and Ganeshdas Mimani carrying on business under the trade name Shewnarain Ramnarain & Co., 3 Burtolla Street, Calcutta (a); JK/380A, 27-9-41 (b); 8-3-65 (e).
- 57 (S) Messrs Salkia Engineering Works (Private) Ltd. (for) Messrs. Keshab Prosad Gupta and Ramesh Chandra Sharma carrying on business under the trade name Industrial Enterprisers, 71 Burtolla Street. Calcutta (a); JK/3199A, 21-8-62 (b); 8-3-65 (e).
- 58. Messrs. Kishorilal Bharania, Omprokash Bharania. Atmaram Jindal and Ramwater Singh Bharania (Partners) carrying on business under the trade name Kishorilal Omprokash, 129 Cotton Street, Calcutta (a); JK/3346A, 20-7-64 (b); (A) Hose pipe (d); 8-3-65 (e).
- 59. Messrs Chaudhary Iron Co. (Private) Ltd., 20 Maharshi Debendra Road. Calcutta (a); JK/2344A, 13-7-64 (b); (A) Gas (d); 8-3-65 (e).
- 60. Shri Harinarayan Bihani (Proprietor) carrying on business under the trade name Messrs. Ramesh Co., 49 Nalini Sett Road, Calcutta (a); JK/3062A, 23-4-60 (b); (A) Polystyron, polythene and polythene film (d); 8-3-65 (e).
- 61. (S) Shri Butto Krishna Nandy (Proprietor) carrying on business under the trade name Messrs. Jatindra Mohan Saha Radhika Ranjan Banik (for) Sarbasri Jatindra Mohan Saha, Fiironbala Saha, Pran Sankar Roy, Subhas Ch. Roy, Radhika R. Banik, Paritosh Banik, Rajat Kr. Banik, Rathindra Kr. Banik and Sailaja R. Banik (Partners) carrying on business under the trade name Messrs. Jatindra Mohan Saha Radhika Ranjan Banik, 20/1 Maharshi Debendra Road, Calcutta (a); JK/345A, 25-9-41 (b); 8-3-65 (e).
- 62. Messrs. Radhey Shyam Manmalka, Banwarilal Manmalka and Shyam Sundar Agarwal carrying on business under the trade name Mohabir Trading Co., 22 Burtolla Street. Calcutta (a); JK/3357A, 5-9-64 (b); (A) Cashewnut. dried grape, date, ammonium chloride (d); 11-3-65 (e).
- 63. Messrs. Laht (Private) Lid., 74 Burt ila Street, Calcutta (a): JK/2793A, 10-4-63 (b); (A) Bauxite powder, yellow ochre (d); 12-3-65 (e).
- 64. Shri Bajranglal Agarwala (Proprietor) carrying on business under the trade name Messrs. Rajendra Kumar Agarwala, 131 Cotton Street, Calcuffa (a); JK/3251A, 31-5-63 (b); (A) Sisal rope, manila sope (d); 12-3-65 (e).

- 65. Messrs. Prahladrai Parasrampuria, Basudeo Parasrampuria and Raghunath Prosad Parasrampuria (Partners) carrying on business under the trade name Jhabarmall Parasrampuria, JK/965A, 29-5-42 (b); (D) Jute, rice, cloth, yarn, gold, stone powder (d); 12-3-65 (e).
- 66. Shri Biswanath Kanoria (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Gobardhandas Biswanath, 132 Cotton Street, Calcutta (a); JK/3301A, 6-12-63 (b); (A) Gunny bags and castor seeds (d); 13-3-65 (e).
- 67. (S) Shri Bishnu Pada Paul (Proprietor) carrying on business under the trade name Messrs. Priya Nath Ghose & Co. (for) Messrs. Bishnupada Paul, Rati Kanta Ghose, Shyamal Kr. Shaw and Shyama Pada Mukherjee carrying on business under the trade name Messrs. Priya Nath Ghose & Co., (S) 18 Maharshi Debendra Road, Calcutta (for) 26 Wellington Street, Calcutta (a); (S) JK/3406A (for) SL/1160A (b); 13-3-65 (e).
- 68. (S) Messrs. Uma Rani Sett and Swarup Bikash Sett carrying on business under the trade name S. K. Sett & Bros. (for) Messrs. Sushil Kumar Sett and Swarup Bikash Sett carrying on business under the trade name S. K. Sett Bros., 7/1 Maharshi Debendra Road, Calcutta (a); JK/29A, 22-9-41 (b); 15-3-65 (e).
- 69. Shri Radheshyam Dhandhania (Proprietor) carrying on business under the trade name Messrs. Debisahai Radheshyam, 48 Nalini Sett Road, Calcutta (a): JK/1420A, 10-11-45 (b); (A) M. s. angles (d): 15-3-65 (e).
- 70. Messrs. Hari Bagas Lahoti, Satyanarain Lahoti, Rameshwarlal Lahoti, Shiv Bhagwan Lahoti and Murlidhar Lahoti carrying on business under the trade name Lahoti & Sons. 48 Nalini Sett Road, ARUTOSH DUTTA 1165G C. T. 89 10-5-65 Calcutta (a); JK/3388A, 21-1-65 (b); (A) Lead wire, temper band cord and hoop iron (d); 15-3-65 (e).
- 71. Shri Harbilas Bhutia (Proprietor) carrying on business under the trade name All India Supply Agency, (S) 9 Narayan Prosad Babu Lane (for) 201B Harrison Road, Calcutta (a); (S) JK/3407A (for) RJ/2762A (b); 16-3-65 (e).
- 72. Messrs. Nandy Dev (Private) Ltd.. 67/49 Strand Road, Calcutta, (A) Sainthia, Dist. Birbhum (Branch) (a); JK/211B, 4-3-55 (b); 16-3-65 (e).
- 73. Messrs. Chhotelal, Badloomall, Sm. Dwarka Devi, Sm. Saraswati Devi and Sm. Keshar Devi alias Sm. Keshri Devi carrying on business under the trade name Dhiraj Industries, 22 Burtolla Street, Calcutta (a); JK/3226A, 20-12-62 (b); (A) Acid after the words "grease as consumable stores" (A) Pile driving derric after the words "Pipe fittings" (c); 16-3-65 (e).
- 74. Messrs. Shri Kamal Mercantile Co. Ltd., 402 Upper Chitpore Road, Calcutta-7 (a); JK/3382A, 6-1-65 (b); (A) White glazed tile, white cement (d); 18-3-65 (e).
- 75. Messrs. Kajoria Bros. (Private) Ltd., 9 Jagomohan Mullick Lane, Calcutta (a); JK/1108A, 29:5-43 (b); (A) Bearing plate after the words C; i. sleepers (c); (A) Cocoanut oil (d); 18-3-65 (e).

- 76. Messrs. Khaitan Brothers (Private) Lt. Netaji Subhas Road, Calcutta (a): LR 1204A, 16 (b); (A) Electrical motors (d): 5-3-65 (e).
- 77. Scott & Pickstock (Private) 1.td., 5 J. Place, Calcutta (a); LR/1031A, 21-12-43 (b); Pressure gauge (d); 6-3-65 (e).
- 78. Sarbasri Prokash
  Gupta and Sm. Bhagwati
  business under the trade
  Industrial Corporation, 21A Canning Street, Ca
  (a); LR/3620A, 12-11-64 (b); (A) Bailing bu
  bailing pins, pickers, assam cane, m. 5 fabri
  plate, m. s. round (d); 6-3-65 (e).
- 79. Fort Gloster Industries Ltd., 21 Strand I Calcutta (a); LR/298B, 26-8-60 (b); (A) He cloth, jute yarn, after the words "manufactum goods named below:" (c); 6-3-65 (c).
- 80. Shrimati Kanak Gargari carrying on but under the trade name Associated Enterp (Regd.), 12 Netaji Subhas Road, Calcutta LR/3623A, 21-11-64 (b); (A) Joists, sheets, at channels and skelp (d); 8-3-65 (e).
- 81. Shri Monharlal Bhaichand Mohta carryin business under the trade name Messrs De Industrial Corporation. 18 Netaji Subhas R Calcutta (a): LR/3608A. 21-9-64 (b); (A) Steel (d); 8-3-65 (e).
- 82. Messrs. Sreekisan Mundra and Pan Mundra carrying on business under the trade r Srekisan Pannalal, 16 India Exchange P Calcutta (a); LR/3525A, 2I-12-63 (b). (A) Itlat sulphate, hinges, sodium sulphate (d): 8-3-65 (e)
- 83. Shri Sewa Ram Madan, Sm. Sita Devi, Sushila Devi and Sm. Ram Piyari (Partners) can on business under the trade name Messys M General Traders. 12 Netaji Subhas Road, Cak (a); LR/2637A, 25-1-56 (b); (A) (1) Raw mater Provided that all goods for which exemption 1 payment of sales tax is claimed are intended for in the actual process of manufacture in West Be for sale of the goods named below for sale Printed office stationeries and forms (c). (A) 0 stationeries and forms (both printed and unprinting glass of tumblers, paper and p. v. c bags, calent printing ink, printing blocks (d), 9-3-65 (e)
- 84. (S) Messrs. Sitaram Agarwala and Rambi Agarwal carrying on business under the trade n Calcutta Steel & Industrial Stores (for) Messrs. 1 ram Agarwal, Rambilash Agarwal and Srin Agarwal carrying on business under the trade n Messrs. Calcutta Steel & Industrial Stores, 47 N Subhas Road, Calcutta (a); LR/3178A, 6-9-60 9-3-65 (e).
- 85. Shri O. P. Gupta carrying on business ut the trade name O. P. Gupta & Company. 20 No Subhas Road, Calcutta (a); LR/2666A. 26-4-56 (A) H. t. and l. t. oil circuit breaker and its sparts, air circuit breaker and its spare parts, isola auto transformer, starter and its spare parts 9-3-65 (e).
- 86. Sarbasri Ramprakash Juggi and Darsha Juggi carrying on business under the trade na Messrs. Jaggi Brothers, 33 Netaji Subhas Ro Calcutta (a): LR/3464A, 27-6-63 (b): (A) Galvani

- sheets. tin plates, hard bright sheets, galvanised lean wire; steel sheets, m. s. wire nails, alloy steel, is steel shoots, m. s. se motors, rounds, angles, ht. nuts (d); 19-5-65 (e). plates, box strapping. flats, channels, joists,
- 27. Delta Rope Works (Private) Ltd., (S) 25-27 Subhas Road, Calcutta (for) 71 Netaji Subhas ad Calcutta (a); (S) LR/3668A (for) CR/1307A 10-3-65 (e).
- 88. Sarbasri Biswambhar Dayal Surkha, Murli-ar Almal and Sugani Devi Almal carrying on siness under the trade name Messrs. Bharat Hardse & Textile Syndicate, 14 Netaji Subhas Road, akutta (a): LR/3164A, 11-7-52 (b): (A) Control bles and siemens type SILBF and switch fuse units 1: 11-3-65 (e).
- 89. Messrs. Shree Ambica Jute Mills Limited, (S) 1A Netaji Subhas Road, Calcutta (for) 5 Clive ow, Calcutta (a); LR/1956A, 27-9-41 (b); 11-3-65
- 90. Messrs. Batokristo Roy Company (Private) 1. 25 Swallow Lane, Calcutta (a); LR/1550A, 1.348 (b); (A) Felt, tin plate and fish oil (d); 2.3-65 (e).
- 91. Sarbasri Rabin Raha and Nagendra Nath ha carrying on business under the trade name less. Jayer & Company, 12B Netaji Subhas Road. alcutta (a); LR/1387A, 9-9-47 (b); (A) Paints. actine oil, varnishes, oxy acetelyne gas after the ords "consumable stores". (A) Stretcher after the ords "in the actual process of manufacture of the ords named below" (c); 12-3-65 (e).
- 92. Sarbasri Indumati Girija Sankar Offinal Bha mth Bai, Umesh Sukhal Parkhani, "Rashumikah) uthlal Parkhani and Sarbasri minori-Idyaat: Comer uthlal Prakhani, Ashok Kumar Suthlal-Fraktishi. uthir Kumar Sukhlal Parkhanii Joyshrosii Sukhlal arkhani, represented by their guardian Sm. Bhagi-th Bai carrying on buildness under the trade risking less. Vishveswari/ Khandral/Gollieby, FB: Gillandel louse, Calcutta (18); 1-LIRI/300B; 1/2819460 (b)k1(A) Cold her the words find the atthurd process of manufacture
- the goods named in this state of the goods of the state of the good of the goo m (India) Private Ludia 2 Lindia Clive Romo Calcutta k LR/3169A. 11-10-61 (b)tr(A) Steel of arnithmon(d): intended for use in the actual progres of night to Meser, Jackel Engineering Con (Brivate) Lide.
  Markey Harbel Engineering Con (Brivate) Lide.
  Markey Harbel Engineering (Con (Brivate) Lide.
  Markey Harbel Engineering (Con (Brivate) Lide.
  Markey Harbel Engineering (Brivate) (Brivate) Lide.
  Markey Harbel Engineering (Brivate) (B 611-59. (b) (A) Timber emoulds pattern aften the ords "Consumable stores", Cyule: belts; washis. mits. oits. cycle parts, electric iron soldering. electric mpe and fittings, proton [parts: end incomebries (lafter #-Monte: f'in she notud (process of matufacture of #) 300ds named helow" (6): [ [A] : Bolts: fluts [ [washer] : the belts revole parts [ [ ] ] ( ] 3,3-65; [ ] - 115 [ ] ( ] ( ] ) tomal services paris (1)(2)3-3-3-3-3 tell wall (1) (7)
  tomal no services of mano') (8) some services and mark services of manon services of manon services of ma

- 96. Shri Sandip Kr. Ghosh and Shri Ajit Ku Burman (Partners) carrying on business under itrade name Messrs. Radiant Electric Kitchen Wor Bidhan Sarani, Calcutta-6 (a): MK/3785A 28-8-64 (b); (A) Heating element for oven and grill switches, boiling pan, frying pan, soone plate, he cupboard, tea jar and tea trolley (d); 10-3-65 (e). hot
- 97. Shri Baidyanath Roy (Proprietor) carrying on business under the trade name Mossra. Dipti Foundry, 56 Gouribari Lane, Calcutta-4 (a); MK/2630A. 1-2-56 (b); (A) Raw materials: Heal ingots and lead scraps after the words "head sheets" (c): 10-3-65 (e).
- 98. (S) Shri Ajit Kumar Bose (Proprietor) carrying on business under the trade name Messra. Shan-kar Agency (for) Messrs. Shankar Agency. 104/1 Raja Dinendra Street, Calcutta-4 (a): MK/2912A. 22-8-58 (b); 11-3-65 (e),
- 99. (S) Shri Manindra Kr. Bose carrying on this ness under the trade name Messrs. Bose & Co., 15/1/C/H/6 Muran Pikur Road Calcutta (a); MK/356A, 9-10, 11, 12, 12, 165 (a).
- 100. Messrs. Satyanarayan Pindar Atmaram Poddar, Shyam Sundar Poddar Tagandati Poddar, Sitaram Poddar, Ram Niwas Poddar, Matruma Ram Gopal Goenka and Shyam Sundar Goenka, Goenka (Partners), Garying and Snyam Sundar (Ithe trade names Messys in Himbushan, business independent 15 Gagal marking reproduction in the state of the sale in
- The base of the many states of the state of 1102 "Shri Ranlitu Singly Mahata And Shri Rikhab
- Chaind Parain chartying conceins the account of the chains Moisra Ross Stains Allied Algebry 50 Girlsh Past Middle Calcuttat (8); 10 MK/3770A; 26-7-64 (4);
- Park bibbis! Calcuttat (a); 10 MK/3370A; 284-766 (185; (A) Copper mate, thigh is park! benityle; carbota statistic his side, made a plate resulting, wen joist lafter the words of the pipes! (d); 15-3-60 (c), 10 million of the words of the pipes! (d); 15-3-60 (c), 10 million of the words of the words of the pipes of the words of machinery, spare parts and accessories, (5) we sumable stores. Proyided that all goods for we excended in the property of the start is claimed in the goods of the goods of the goods yamed below: his same to the goods of the goods yamed below: his same to the goods of the goods yamed below: his same to the goods of the goods yamed below: his same to the goods of the g
- 104. Serbairi Mikunja Behari Sankiry Debabruta Sarkar and Nani Gopal Sarkar (Partners) carryingent-phraithet under them attademnial Means Bhatatmatar Biri: Factoryun Hilli-nd Wester Bina-parantal ML/218A, 24-2-48 (b); (A) (3) Consumable stores.

- viz., kraft paper, label and printing. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Biri (c): 1-2-65 (e).
- 105. Sarbasri Bachhraj Jain and Jugraj Jain (Partners) carrying on business under the trade name Messrs. Joyshree Stores, Rangmahal Lane, Malda (a); ML/404A, 30-1-56 (b); (A) Buttons and thread (d); 1-2-65 (e).
- 106. (S) Shri Nagendra Nath Saha (Proprietor) carrying on business under the trade name Messrs. Sri Durga Bastralaya (for) Messrs. Nagendra Nath Saha, (S) English Bazar, Holding No. 4, Ward No. 9, Malda (for) English Bazar, Malda (a); ML/271A, 13-9-52 (b); 2-2-65 (e).
- 107. Shri Jaichandlal Baid carrying on business under the trade name Messrs. Subhkaran Mangilal, Dalkola, West Dinajpur (a); ML/514A, 25-11-57 (b); (A) Groundnut oil (d); 3-2-65 (e).
- 108. Shri Paramananda Mohanta (Proprietor) carrying on business under the trade name Messrs. Paramananda Mohanta, Balurghat, West Dinajpur (a); ML/170A, 3-9-49 (b); (A) Mantle (d); 15-3-65 (e).
- 109. Sarbasri Maliram Agarwalla and Shewlal Agarwalla (Partners) carrying on business under the trade name Messrs. Mahadeofal Maliram, Baluchar, English Bazar, Malda (a); ML/589A, 11-7-59 (b); (D) Spices, (A) Cuminseeds, black cuminseed, tej pata, aniseed, corriander seed, cardamom and dry chilly (d); 13-3-65 (e).
- 110. Sarbasri Badal Chandra Nirapada and Gurupada Das (Partners) carrying on business under the trade name Messrs. Badal Chandra Nirapada Das, Sujapur, Kaliachak, Dist. Malda (a); ML/450A, 27-8-56 (b); (A) Barley, palm aut (d); 15-3-65 (e).
- 111. (S) Sarbasri Rebati Mohan Basak, Kumud Bandhu Basak, Gopeswar Saha, Nekunja Behari Saha, Sm. Radharani Basak, Sriballav Basak, Ajit Kumar Basak, Sudhendu Kumar Basak, Nirode Kumar Basak and Hari Pada Basak carrying on business under the trade name Aome Engineering Works (for) Sarbasri Radha Benode Basak, Rebati Mohan Basak, Kumud Bandhu Basak, Gopeswar Saha, Sm. Radha Rani Basak, Sriballav Basak, Ajit Kumar Basak, Sudhendu Kumar Basak, Nirode Kumar Basak and Hari Pada Basak carrying on business under the trade name Aome Engineering Works, 156 Golebazar, Kharagpur, Midnapore (a); MN/888A, 13-9-49 (b); 8-3-65 (e).
- 112. Messrs. Non-Ferrous Metal Industries (Private) Ltd., 42/1 Strand Road, Calcutta, (A) Calcutta-1, (A) 24-Parganas-1, (A) Howrah-1 (a); (S) MR/231B (for) MR/2707A (b); (A) After the words "Consumable stores, etc.," "Fuel and coke, lubricant oil and chemidals (c); 15-3-65 (e).
- 113. Shri Ajit Kumar Kar (Proprietor) carrying on business under the trade name Messrs. Ajit Industries, 115 Notaji Subhas Road, Calcutta (a); MR/2598A, 10-3-61 (b); (A) After the words Manufacture of the goods named below: the words "Wire-nettings" (c); (A) H.b.wire, wire-nails (d); 13-3-65 (e).
- 114. Messrs. Guiram Burman and Radheshyam Burman carrying on business under the trade name

- Busman Metal Stores, 105 Netaji Subhas Read Calcutta (a); MR/2768A, 17-12-64 (b); (A) Copper red copper aheet, copper pipe, brass tap, brass strip, lead sheet, P. bronze, gun metal, welding stick, white metal soldering stick, Selican welding stick (d); 16-3-65 (e).
- 115. Shri Anil Krishna Dey carrying on busin under the trade name Messrs. Naba Krishna Dey 113 Monohardas Street, Calcutta (a); MR/688A, 20.04 (b); (D) Handsaw, chisets, hardwares, (A) Screws, town bolts, handles, rivets, washers, cotter pins, bolts and nuts, hooks and eyes, door bolts, curtain rail, brusha chain, rings, nails, tacks, brackets, hasp and staple locks, nob, door closer, pulley, gauges, rod, tube, sheet, plumber cocks, saws, files, ball bearings, door shaves, syringes, glazers, wire, door springs, trowels, belt fastners, cabinet fittings, door and window fittings made of iron steel, brass, aluminium and copper, sand paper, waterproof paper, emery paper, emery cloth, take, sprit label, spring balance, spring balance parts, grind. ing wheel, oil stone, crucibles, carpentry tool implements, agricultural tool implements, Rajmistri tool implements, Blacksmith tool implements, machine tools implements, plumber tool implements, polishing implements, measuring implements (d); 13.3.65 (e)
- 116. (S) Sm. Kanak Prava Mazumder carrying or business under the trade name Messrs. Geeta Products (for) Shri Nanda Dulal Mazumder carrying on business under the trade name Messrs. Geeta Products, Motiganj Bongaon, 24-Parganas (a); PG/1783A, 13-8-55 (b) 6-3-65 (e).
- 117. (S) Sudhansu Guha, Ajit Kumar Guha, Goutar Guha, Rabindra Nath Deb and Sailesh Kumar Guha carrying on business under the trade name Guha & Co (for) Messra. Sudhansu Guha, Ajit Kumar Guha, Goutar Guha, Rabindra Nath Deb and Satish Kumar Guha carrying on business under the trade name Guha & Co 76/27 Rishi Bankim Chandra Road, Calcutta-28 (a) PG/3116A, 12-11-64 (b); 6-3-65 (c).
- 118. (S) Shri Jogendra Bhusan Sarkar carrying on business under the trade name Messrs. International Mica Supply Co. (for) Mesers. International Mica Supply Co. (Partners: Sri Jogendra Bhusan Sarkar and another) (S) 2 Poddar Nagar, Calcutta-32 (for) 28 Garanhau Street, Calcutta-6 (a); (S) PG/3176A (for) MK/3083A (b) (A) (1) Raw materials, (2) Plant, machinery, spare part Provided that all goods for which and accessories exemption from payment of sales tax is claimed an intended for use in the actual process of manufacture of the goods named below: Mica pieces, micanite sheets micanite tube, micanite washer, mica strips (c); (A) Mica block, mica splittings, micanite sheet, micanite tube micanite washer, mica strips, mica book, mica condenser mica films (d); 8-3-65 (e).
- 119. Shrimati Gayatri Mukherjee carrying on bus ness under the trade name G.M.Industries, 44 Maharaj Tagore Road, Calcutta-31 (a); PG/3099A. 30-9-64 (b) (A) (1) Raw materials, (2) Plant, machinery, spar parts and accessories (3) Consuable stores, e.g., Lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Key chain fitted with plastic capsules (c); 8-3-65 (e).
- 120. (S) Shri Rajatesh Banerjee carrying on business under the trade name Automotive Fuel

Station (for) Automotive Fuel and Service (a) 6/1 Diamond Harbour Road, Calcutta-38 Diamond Harbour Road, Behala, Calcutta-38 (b); 8-3-65 (c).

Instal Chemicals (Private) Ltd., carrying on soler the trade name Krystal Chemicals Ld., 9/15 Swinhoe Lane, Kasba, Calcutta-42 Ld., 9/15 Swinhoe Lane, Kasba, Calcutta-42 Ld., 9/15 Swinhoe Lane, Kasba, Calcutta-42 Ld., 9/15 Swinhoe Lane, Kasba, Calcutta-42 Ld., 9/15 Swinhoe Lane, Kasba, Calcutta-42 Ld., 9/15 Swinhoe Lane, Kasba, Calcutta-42 Ld., 9/15 Swinhoe Lane, Kasba, Calcutta-42 Ld., 9/15 Swinhoe Lane, Kasba, Calcutta-42 Ld., 9/15 Swinhoe Lane, Kasba, Calcutta-42 Ld., 9/15 Swinhoe Lane, Kasba, Calcutta-42 Ld., 9/15 Swinhoe Lane, Calcutta-42 Ld., 9/15 Swinhoe Lane, Calcutta-42 Ld., 9/15 Swinhoe Lane, Kasba, Calcutta-42 Ld., 9/15 Swinhoe Ld., 9/1

Henry. Sk. Yusuf Ali and Sk. Noor Mohammad in business under the trade name Muslim Jewe-41 Garden Reach Road, Metiaburuz, 24-Par-18 PG/1603A, 27-5-63 (b); (S) (1) Raw materials, a machinery, spare parts and accessories, (3) able stores, e.g., silver. Provided that all r which exemption from payment of sales tax al are intended for use in the actual process of sure of the goods named below: Silver ornaments (2) Plant, machinery, spared accessories, (3) Consumable stores, viz., gold, hovided that all goods for which exemption ment of sales tax is claimed are intended for actual process of manufacture of the goods slow: Gold and silver ornaments (c); 10-3-65 (e).

(8) Shri Bankim Chandra Ghose carrying on under the trade name Bankim Chandra Ghose are. Raicharan Ghose, Sonarpur Bazar, 24-1(a); PG/71A, 17-10-41 (b); 10-3-65 (e).

Shri Bajranglal Agarwala, Ram Balav Agarishanlal Agarwala, Ram Abatar Agarwala,
i Prosad Agarwala, Nand Kishore Agarwala
Kumar Agarwala carrying on business under
name Messrs. Bajranglal Agarwala, Kashipur,
pur (Bagwati flour & Rice Mill), (2) Kashipur
pur (Bagwati flour & Rice Mill), (2) Kashipur
pur (Bagwati flour & Rice Mill), (2) Kashipur
per (A) Insert after soap the words "vermii rope, dyes, gunja oil; Aurvedic medimetic, toilet goods, torch, lantern, ink, fountain
les, safety razor, tooth paste, brass, button,
rder, barley, ultramarine, electric bulbs, goglic toys, rolled gold ornaments" (d); 12-3-65

ari Monoharlal Singhania carrying on busithe trade name Messrs. Ghanshyamdas Monolaghunathpur (a); PR/204A, 27-11-57 (b); addium carbonate the words "gunja oil" (d);

Sears. Bhartia Sons Ltd., P-23/24 Radhast, Calcutta (a); RB/530A, 28-6-44 (b); (A) i (d); 5-3-65 (e).

Mesers. Gur Devi, Sardar Harnam Singh I Iqbal Singh Anand carrying on business trade name Pal Automobiles (for) Mesers. S.Jodh Singh Anand, S.Harman Singh Anand and S. Iqbal Singh Anand carrying on business under the trade name Pal Automobilies, 16 Mangoe Lane, Calcutta (a); RB/1449A, 27-2-64 (b); 6-3-65 (e).

128. Messrs Sudhangsu Kumar Mukherjee, Biswanath Bhattacherjee, Nirapada Chakravorty and Kajal Dutta carrying on business under the trade name Resam Traders, 57 Radhabazar Street, Calcutta (a); RB/1475A, 27-6-64 (b); (A) Screw coupling shackle pin, tie rod, full rod, empty tie rod, main pullrod (d); 6-3-65 (e).

129. Mesars. Jai Hind Supply Co. (Private) Limited, 48 Canning Street, Calcutta (a); RB/1B, 14-7-52 (b); (A) (1) Raw materials, (2)-Plant machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Iron and steel (c); 6-3-65 (e).

130. (S) Shri Mohan Singh Sabharwal carrying on business under the trade name Messrs. Mohan Automobiles, (for) Shri Hansa Singh carrying on business under the trade name Mohan Automobiles, 24 Mangoe Lane, Calcutta (a); RB/771A, 9-1-53 (b); 11-3-65 (e).

131. Shri Amal Chandra Mukherjee carrying on business under the trade name United Wood Works, 64 Maharshi Debendra Road, Calcutta-6 (a); SH/2756A, 9-2-59 (b); (A) Timber (d); 6-3-65 (e).

132. (S) Shri Lalta Prosad Gupta, logal heir of Shri Ratilal Swarnakar carrying on business under the trade name Messrs. Ratilal Swarnakar (for) Messrs. Ratilal Swarnakar (for) Messrs. Ratilal Swarnakar, 6/26 Cossipore Road, Calcutta (a); SH/280A, 27-11-41 (b); 6-3-65 (c).

133. (S) Shri Nalini Ranjan Deb carrying on business under the trade name The Glassman Corporation (for) The Glassman Corporation, 3/4 Nandanram Sen Street, Calcutta-5 (a); SH/1853A, 27-3-51 (b); (8) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal gas and oxygen. Provided that all goods for which exemption from payment of sales tax is claimed are intended for for use in the actual process of manufacture of the goods named below: Glass ampoules and glass ware required in laboratories, card board boxes (for) Glass tubes and (1) any other raw materials, (2) Plant, machinery, spare parts and accessories. Certified by the purchasing dealer to be required for use in any process in the manufacture of Glass ampoules and glass-ware required in laboratories (c); 5-3-65 (e)..

134. (S) Messrs. Jashbai Harmanbai Patal and Kantilal Harmanbhai Petal carrying on business under the trade name Bharat Tobacco Co. (for) Shri Kantilal Harmonbhai Patel carrying on business under the trade name Messrs. Bharat Tobacco Co., 181/4 Acharyya Prafulla Chandra Road, Calcutta (a); SH/3430A, 27-12-63 (b); 10-3-65 (e).

135. Messrs. Dhanji Patel, Ramji Patel, Shivji Patel and Danalal Patel carrying on business under the trade name Guzrat Timber Works, 59 Belgachhia Road, Calcutta (a); SH/2052A, 21-3-52 (b); (A) Machine oil against consumable stores in the manufacturing column (c); 10-3-65 (c).

- 136. Masers. Electric Construction and Equipment Company Ltd., 9 Kali Prasanna Singhi Road, Calcutta 2 (a); SH/206B, 28-1-63 (b); (A) Electric cables, iron and steel rods, sheets, channels and joists, bolts and nuts, oils and paints, empty drums, bearings and pipes (d); 10-3-65 (e).
- 137. (S) Shrimati Kironmayee Debi carrying on business under the trade name: The New India Motor & Cycle Stores (for) Messrs. New India Motor & Cycle Stores, 174 Upper Circular Road, Calcutta (a); SH/2436A, 2-6-56 (b); 11-3-65 (e).
- 138. (S) Messrs. Jagannath Jhunjhunwala, Satyanarayan Jhunjhunwala, Santoah Kumar Jhunjhunwala, Debi Dutt Jhunjhunwala Sahadeo Kumar Jhunjhunwala and Sarban Kumar Jhunjhunwala carrying on business under the trade name Kamal Timber Works (for) Kamal Timber Works, 1 Radha Kristo Seth Street, Calcutta (a); SH/1718A, 12-6-50 (b); 11-3-65 (e).
- 139. (S) Shri Ranajit Kr. Paul (Proprietor) carrying on business under the trade name Messrs. R.K.Paul & Sons (for) Shri Ranjit Kr. Paul (Proprietor) carrying on business under the trade Messrs. R.K.Paul Bros, (S) 15/2 Nirmal Chandra Street, Calcutta (for) 15 Nirmal Chandra Street, Calcutta (a); SL/3998A, 28-6-63 (b); 19-2-65 (e).
- 140. Sardar Prithipal Singh, Sardar Trilochan Singh, Tejpal Singh, Rup Daman Singh, Ranjit Kaur Arora, Anju Arora, last four partners being minor represented by their natural guardian, carrying on business under the trade name Messrs. Arora Trading Corporation, 10/1 Princep Street, Calcutta-13 (a); SL/4298Å, 18-12-64 (b); (A) Electric motors, diesel engine and parts thereof, pneumatic equipments ball bearing, shaft, spacer, wire outter, crusher parts, washers, bolts, nuts (d); 19-2-65 (e).
- 141. (S) Shri Pravin Chandra M. Desai (Proprietor) carrying on business under the trade name Messrs. Desco (Motors) Syndicate (for) Messrs. Bhanulal Mulshankar Desai Pravin Chandra Mulshankar Desai partners carrying on business under the name "Desco (Motors) Syndicate" 21 Princep Street, Calcutta-13 (a); SL/2999A, 29-6-50 (b); 19-2-65 (e).
- 142. Messrs. Hindusthan Stanby (Private) Ltd. (S) 4 Chittaranjan Avenue, Calcutta (for) 5 Old Court House Street, Calcutta (a); (S) SL/4326A (for) EL/3414A (b); 19-2-65 (e).
- 143. Shri Ram Mundhra carrying on business under the trade name Messrs. Satish Trading Corporation, iP-50 Princep Street, Calcutta-13 (a); SL/4267A, 11-11-64 (b); (A) Bolts, copper casting, brass casting, aluminium casting (d); 19-2-65 (e).
- 144. (S) K.N.Seal, P.N.Seal and B.N.Seal carrying business under the trade name K.N.Seal & Co (for) Mesars K.N.Seal & Co, 63 Ganesh Chandra Avenue, Calcutta (a); SL/1918A, 11-4-50 (b); 22-2-65 (e).
- 145. Mesers. The Kalyani Spinning Mills Ltd., 67 Bentinck Street, Calcutta, (A) Additional place of business Asokenagar, Habra, 24-Parganas, (a); (S) SL 340B (for) SL/3806A (b) 23-2-65 (e).
- 146. Shri Harendra Kumar Chimanlal Jain (Proprietor) carrying on business under the trade name Messrs. Auto Diesel Components Services, 7 Scoterkin Street, Calcutta (a); SL/4012A, 13-7-63 (b); (A) Ariel fuel, nuts and bolts, bakelite sheets and filter electrons (d); 23-2-65 (e).

- " 147. V. A. Sura, K. A. Sura, C. A. Shankarial, Taramati P. Sura, Jasoda O. nilal Jethabhai, Sudhir G. Sura and Bip Sura carrying on business under the trade Kem Products, (S) 4 Chandney Chawk (for Chitpur Road, 1st floor, Calcutta (a); (S) (for) CL/3278A (b); 23-2-65 (e).
- 148. (S) Sharwan Kr. Matta, Ved Pro and Roop Chand Matta carrying on business under the trade name Matta & Co. (for) Sharwan carrying on business under the trade name Co., 63A Bentinck Street, Calcutta (a): 24-11-59 (b); 24-3-65 (e).
- 149. (S) Messrs. Chittaranjan Ghosal a Ranjan Ghosal carrying on business under name B. N. Ghosal & Sons (Calcutta) (for) Ghosal carrying on business under the ti B. N. Ghosal & Sons (Calcutta). 25/B Cl Avenue, Calcutta (a); SL/1822A, 8-12-49 (te).
- 150. Messrs. Fairfields (Private) L7d., Boral Street, Calcutta-12 (a): SL/3482A, (b); (A) G. i. pipes (d); 25-2-65 (e).
- 151. (S) Shrimati Prity Thosh and Shring Nath Ghosh carrying on business under name Shankar Electric Co. (for) Shri S. (Proprietor) carrying on business under to name Shankar Electric Co., (S) 1 Ch Avenue, Calcutta-13 (for) 2 Doyehatta Calcutta (a); (S) SL/4333A (for) JK/2034A Hardware (d); 25-2-65 (e).
- 152. Messrs. The Bharat Barrel & Dr. Co. (Private) Ltd., 18371 Dharamtola Street. (a); SL/3717A, 30-5-61 (b); (D) Steel, steel after the words "Raw materials", (D) Viz., words "consumable stores". (A) (iii) Barrethe words "second hand drums and barn 25-2-65 (e).
- 153. Shri Lal Mohan Mukherjee cam business under the trade name East India M Corpn., 3 Madge Lane, Calcutta (a); The 29-10-59 (b); (D) (1) Raw materials. (2) machinery, spare parts and accessories, (2) sumable stores, viz. Provided that all grammable exemption from payment of sales claimed are intended for use in the actual p manufacture of the goods named below: (i) towels (c); (A) Butter, hair-oil, scent, rose canthor oil, talcum powder, tooth past powder, playing cards, comb electric, black safety pin and max pin, writing ink (d); 5.
- 154. Messrs. Weddel (India) Ltd., M. Street, Calcutta (a): TL/2192A, 18-3-49 (Corn flakes in packets and bags, rice of packets and bags, wheat flakes in packets chewing gum, bubble gum, fruit
- 155. (S) Shri Manoranjan Ghosh (Procarrying in his inest buttler the trade name of the first of

from payment of sales tax is claimed are for use in the actual process of manufactures of manufactures. (i) Garments, (ii) Bedding Textile goods, buttons, needle, thread and sad (i) Any other raw materials, (2) Plant, and the same of

D

Md. Arif and S. Haroon (Partners) on business under the trade name Shaik (for) Messrs. Shaik Siller, 44/1/2 Moti Sil (alcutta (a); TL/1020A, 14-12-46 (b); (S) (1) materials, (3) Consumable stores, e.g., thread, provided that all goods for which main from payment of sales tax is claimed are and for use in the actual process of manufacture as goods named below: (i) Garments (for) and cotton piece goods, tailoring materials (l) Any other raw materials, (2) Plant, machinare parts accessories and consumable stores, and for construction, fitting out or repair of any in (c); 8-3-65 (e).

! (S) Messrs. Sheila Departmental Stores e) Ltd., 7A Lindsay Street, Calcutta (a); (S) 53A, 9-2-50 (b); (1) Raw materials: Gold, p., extiles, (2) Plant, machinery, spare parts and maries, (3) Consumable stores, viz. Provided is goods for which exemption from payment of the goods named below: Siver wares, (ii) Ladies and gents dress wears (6) Ladies and gents dress wears (6), silver, textiles and (1) Any other raw machinery, spare parts maries and consumable stores. Certified by the thing dealer to be required for use in any is in the manufacture of silver wares, ladies and stems wear for sale (c); 8-3-65 (e).

(S) Pen Service Agency (Private) Ltd. (for)
In Preserver Agency Ltd., 10 Chowringhee
Calcutta (a); TL/1091A, 9-2-48 (b); (A)
In ball pens, ball point ink and diaries (d);
(b)

Note: (1938) Private Ltd. carrying on under the trade name Oberoi Mount Everest Messs. Everest Hotel Ltd., 17 Chowringhee Calcutta (a); TL/137B, 10-12-41 (b); 8-3-65

Skri Arjan Dev Gogia and Sm. Sheel Gogia m) carrying on business under the trade name 1 Ashoka Restaurant, 3B Chowringhee Road, ia (a): TL/1463A, 19-12-50 (b); (S) Contesting, e.g., gas (for) Consumable stores, it 12-3-65 (c).

Shri Ranjit Kumar Mitra and Shri Bhabinth Mitra (Partners) carrying on business under rade name Mesers. Mitra Shilpa Kutir, 80 Guzular Road, Calcutta (a); TL/2006A, 2-5-56 (A) Tube-well and parts, typewriter ribbon (6); 12-3-65 (e). 162. (S) Shri Krishna Chandra Dey (Proprietor) carrying on business under the trade name Messrs. A Dech & Co. (for) Messrs. Dech & Co., 93/1B Lower Circular Road, Calcutta (a); TL/1198A, 28-1-49 (b); 12-3-65 (e).

163. Sarbasri Madan Chand Surana and Om Prakash Agarwal (Partners) carrying on business under the trade name Messrs. Krishna Card Board Box Manufacturing Co., 58 Suren Sarker Road. Calcutta (a): TL/2795A. 28-4-64 (b); (A) Wooden box (d): 13-3-65 (e).

164. Messrs. Eagle Commercial Co. (Private) Ltd., 10 Dharamtola Street. Calcutta (a): TL/214B, 10-2-64 (b); (A) Watch chains (d); 15-3-65 (e).

165. Shri Kanak Bhusan Banerjee and Shri Ranjit Kumar Banerjee (Partners) carrying on business under the trade name Messrs. Banerjee Brothers, 43 S. N. Banerjee Road, Calcutta (a): TL/2569A, 16-5-62 (b): (A) Steel keys 2 ways type and steel loose jaws (d): 16-3-65 (e).

S. K. BOSE, Commissioner.

No. 90 C. T.—25th March 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act. 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificates.
- (c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.
- (e) Date of cancellation.
- 1. Master Babu's Ornaments House, 34/1 Watgunge Street, Calcutta-23 (a); AL/399A. 8-8-57 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold and silver ornaments (c); 13-3-65 (e).
- 2. Amullya Ranjan Dhar carrying on busieness under the trade name Mesers. Amullya Ranjan Dhar 33 Watgunge Street, Calcutta (a); AL/795A, 23-11-60 (b); (1) Raw materials, (2) Plant, machinery, spareparts and accessories, (3) Consumable stores, vig. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use named below: (i) Gold and silver ornaments and (ii) Silver utensils (c); Gold and silver ornaments and readymade ornaments (d); 13-3-65 (e).

- 3. Messrs. U. S. (Private) Ltd., 91 Chowringhee Road, Calcutta (a); AL/186A, 7-6-50 (b); Tea chest, tea garden stores, mill stores, hessian, building materials, electrical goods, hardware, stationery goods, chemicals (d); 15-3-65 (e).
- 4. Shri Ganesh Soap Factory, Kulti, Dist. Burdwan (a); AS/1071A, 2-5-49 (b); Cocoanut oil and (1) Any other raw materials, (2) Plant, machinery, spare parts, 'accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of soap (c); 6-3-65 (e).
- 5. Messrs. Gobindram Agarwala, Brahmadutt Agarwala and Motilal Sharma carrying on business under the trade name Swistik Textile Agency, 212 Cross Street, Calcutta (a); AT/3062A, 30-5-53 (b); Textiles and (1) Any other raw materials, (2) Plant, machinery, spare parts accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of hosiery goods and readymade garments for sale (c); Textiles and hosiery goods (d); 13-3-65 (e).
- 6. Messrs. Biswanath Sen and Sitangshu Kumar Rakshit carrying on business under the trade name Sen Rakshit & Co., 77 Netaji Subhas Road, Calcutta (a); CR/2441A, 14-9-54 (b); Hardware, machinery, pipe and pipe fitting, tools, wire and wire netting (d); 16-3-65 (e).
- 7. B. D. R. Railway Coys Ltd., Employers Grain Shop, 3 Netaji Subhas Road, Calcutta-1 (a); EL/99B, 28-9-46 (b); Ghee, soap, tea, wheat products, spices, cloth (d); 15-3-65 (e).
- 8. Messrs. J. N. Gulamaly and J. N. Kasamaly carrying on business under the trade name Universal Hardware Mart, 190 Belilious Road, Howrah (a); HW/2475A, 20-11-62 (b); Pipe, pipe fittings (d); 16-3-65 (e).
- 9. Shri Sudhir Chandra Chatterjee carrying on business under the trade name Messrs. S. C. Chatterjee & Sons, Andul Bazar Road, P. O. Andul Mouri, Dist. Howrah (a): HW/2426A, 14-7-62 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Gold and silver ornaments (c): 16-3-65 (e).
- 10. Messrs. Ramniwas Ltd., 143 Cotton Street, Calcutta (a); JK/2604A, 27-10-54 (b); Cycles, cycle parts, gramophone, gramophone parts, beltings, fountain pens, torch lights, soda ash, cement, glucose, condensed milk, powder milk and cocoa (d); 18-3-65 (e).
- 11. Sarbasri Ram Kishore Kajora, Satyacharan Mookherjee and Radheshyam Chowdhury (Partners) carrying on business under the trade name Messrs. Suburban Stores Supply Co., 7A Clive Row, Calcutta (a); LR/1623A, 5-1-49 (b); M. s. sheet, g. i. sheet, m. s. rounds, bolts and nuts, washers, rivets, galvd. hook bolts and nuts, bends, sockets, tees and elbows, railway car and loco fittings, brushes, c. i. rain water pipe, broomstick, hessian cloth, jute threads, cotton waste and jute waste, wire netting, cealing compound, pad locks, spring washers, tower bolts, hinges, machine screws, brass nuts, reservoir tin for hand

- signal lamp, pay tube, set screws, m. s. fatt. angles (d); 5-3-65 (e).
- 12. Shri Sarafali Tejabali alias Saifybhai bhai (Proprietor) carrying on business unde trade name Saifee Sheet Metal Works, 13 l Sadruddin Lane, Calcutta (a); MK/3181A, 1 (b); (1) Raw materials, (2) Plant, machinery, parts and accessories, (3) Consumable storate, paints, grease and lubricating oil. Provided to goods for which exemption are intended for use in the process of manufacture of the goods named to process of manufacture of the goods named to strainer, metallic ring, hand lamp, neek, inner capcel, handle of drum, tin moulding for cal metal box chaplets and metal cutters for an 11-3-65 (e).
- 13. Messrs. (1) Mulla Taybhay Shaikh Essa (2) Mr. Esmail Shaikh Essabhoy, (3) Mullah (1) ruddin Shaikh Abdul Kadar, (4) Mullah Mahi Bhoy Shaikh Abdul Kayum, (5) Mullah Abbas Shaikh, (6) Shaikh Usuff Bhoy Shaikh Abdul K (7) Mr. Abdul Eashin Mulla Mohammed Bhoy Mulla Mohammed Bhoy Shaikh Yahyabhoy, (9) Essabhoy Faizullabhoy, (10) Mallah Abdul Aizullabhoy, (11) Amiruddin Faizullabhoy and Mr. Esuf A. K. Faizullabhoy (Partners) carryi business under the trade name The Esavi Match Mfg. Co., 47 Murari Pukur Road, C (a); MK/853A, 24-9-41 (b); (1) Raw ma Ingredients for the manufacture of safety m blue match paper and match label, (2) Plant, nery, spare parts and accessories, (3) Consatores, viz., coal and firewood, lubricating of grease, beltings, packing materials. Provided the goods for which exemption from payme sale tax is claimed are intended for use in the manufacture of the goods named below: matches for sale (c); Blue match paper, manufacturing chemicals (d); 11-3-65 (e).
- 14. Messrs. Mujibar Rahman Khan, Rahman Khan, Habibur Rahman Khan, Lokman Hakim Khan and Khan carrying on business under the trade Khan Brothers, Q-132 Simpukur Lane, Cakur (a); PG/2546A, 2-6-61 (b); (1) Raw material Plant, machinery, spare parts and accessories vided that all goods for which exemption payment of sales tax is claimed are intended from the actual process of manufacture of the named below: Readymade garments (c); 6-3-6
- 15. Messrs. Ramendra Lal Pal Chow Hemendra Lal Pal Chowdhury, Narendra Lal Chowdhury, Narendra Lal Chowdhury, Dulal Krishna Pal Chowdhury, Krishna Pal Chowdhury, Nagendra Lal Pal dhury, Nripendra Krishna Pal Chowdhury, Krishna Pal Chowdhury, Krishna Pal Chowdhury, Atul Krishna Pal Chowdhury and Ram Krishna Pal Chowdhury carryi business under the trade name Nagendralal Hedralal Pal Chowdhury, Bongaon, 24-Parg Calcutta (1) (a); PG/82B, 19-4-51 (b); Motor I corrugated sheets, light diesel oil, high speed powrine, lubricating oil, white oil, spindle oil, industrial oil, mustard oil and grease, oil boiler, rice mill parts, parofene wax, k machines, salt, soda, all petroleum products and products, paints and varnish and other miscellis products except cigarettes, pharmaceutical, ferti

and confectionery products of i. c. i., cement products, bitumen washers and recogning compound, everite asbestos cement, pipes and fittings, eternit granite sheets (d); 345 (e).

16. Shri Bajranglal Lohariwala and Shri Manik

18. Banka carrying on business under the trade

19. Balarampur, P. O. Rangadih, Dist. Purulia (a);

1409A, 24-6-63 (b); (1) Raw materials, (2) Plant,

1409A, 24-6-63 (b); (3) Consumable stores,

1409A, 24-6-63 (b); (3) Consumable stores,

1409A and spare parts, (3) Consumable stores,

1409A and spare parts, (3) Consumable stores,

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17. Messrs. United International Trading & Corp. (India) Private Ltd., P-34 Mission Row tension, Calcutta (a); SL/2767A, 5-1-55 (b); Radio Radio and parts, tea, jute goods, condiments, dware shellac, cycle and parts, cotton and cotton st, oil and seeds, electrical goods, machinery and t, tarpaulin, stationery and leather products, tean, bollard, anchor, sewing machine, sewing chine parts (d); 23-2-65 (e).

8. Shri Mohini Mohan Roy Choudhury (Prosor) carrying on business under the trade name sm. Luxmi Stationery, 27 Sashi Bhusan De et, Calcutta (a); SL/2262A, 19-10-51 (b); Paper, k-binding materials and (1) Any other raw smals, (2) Plant, machinery spare parts accessories I consumable stores. Certified by the purchasing let to be required for use in any process in the sufacture of paper stationery for sale (c); Paper, k-binding materials (d); 25-2-65 (e).

9. Messrs. Rajnarayan Dey & Bros., 101/14
N. Banerjee Road, Calcutta (a); TL/52A, 22-9-41
: (1) Raw materials, (2) Plant, machinery, spare
s and accessories, (3) Consumable stores, viz.
mided that all goods for which exemption from
ment of sales tax is claimed are intended for use
the actual process of manufacture of the goods
and below: (i) Gold and silver ornaments (c);
klen ornaments, silver ornaments (d); 6-3-65 (e).

9. Abdul Razaque and Tan-weerul Hossan mers) carrying on business under the trade name incor Products, 21 Nawab Abdur Rahman et, Calcutta (a); TL/2508A, 29-12-61 (b); (1) Rawerials, (2) Plant, machinery, spare parts and escries. Provided that all goods for which betton from payment of sales tax is claimed are aded for use in the actual process of manufacture the goods named below: (i) Tinned food (c): 45 (e).

interpolar in the execution of contracts the liming code letters have been used to indicate the liming noted against each:—

-Other raw materials.

Flant, machinery, spare parts, accessories and stores.

S. K. BOSE, Commissioner.

No. 91 C. T.—25th March 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956 are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/resale.
- 1. Shrimati Girija Debi Bazaj carrying on business under the trade name Messrs. Pradip Traders, Shib Mandir Road, P. O. Raniganj, Dist. Burdwan (a); 803A(AS) (Central), 5-3-65 (b); Mustard oil, groundnut oil, til oil, oil cakes, empty tins and gunny bags (c).
- 2. Messrs. Narayandas Todani, Nandlal Todani and Dwarka Prosad Agarwala carrying on business under the trade name Nandlal Dwarkaprasad, J. L. Nehru Road, P. O. Raniganj, Dist. Burdwan (a); 804A(AS) (Central), 8-3-65 (b); Rice, pulses and oil cakes (c).
- 3. Sarbasri Hanuman Das Baheti, Narayandas Baheti, Messrs. Kamala Commercial Co. Ltd. and Shri Narayan Baheti (minor) (Partners) carrying on business under the trade name Hindusthan Trading Syndicate, 15 Noormal Lohia Lane, Calcutta (a); 1435A(AT) (Central), 13-3-65 (b); Paper, paper board, soda ash, caustic soda, aluminium ingots and rod products (c).
- 4. Sarbasri Onkarmal Bhotica and Nirmal Kumar Bhotica (Partners) carrying on business under the trade name Onkarmal Nirmal Kumar, 208 Jamunalal Bazaz Street, Calcutta (a); 1434A(AT) (Central), 13-3-65 (b); Chillis (c).
- 5. Sarbasri Punam Chand Rathi, Magni Rathi, Kumari Kusum Rathi and Kumari Manju Rathi (Partners) carrying on business under the trade name Punam Chand Rathi (Minerals Department), 15 Noormal Lohia Lane, Calcutta (a); 1436A(AT) (Central), 15-3-65 (b); Ferrosilicon, iron and steel goods (c).
- 6. Mrs. B. T. Parakh carrying on business under the trade name Messrs. N. & B. Products, 201 Park Street, Calcutta (a); 914A(BH) (Central), 9-3-65 (b); Sizing-finishing gum for textiles (c).
- 7. Suhrid Kumar Bose and Alok Kumar Mitra carrying on business under the trade name Mesers. Bosmit. 13 Janak Road, Calcutta (a); 915A(RH) (Central), 10-3-65 (b).

- 8. Shri Anant Ray K. Sheth (Proprietor) carrying on business under the trade name Rashmi Trading Company, 40 Strand Road (Shop Nos. 13 & 29), Calcutta (a): 1823A(CR) (Central), 8-3-65 (b).
- 9. Messrs. Kapany Engineering Co. (Private) Ltd., 138 Canning Street, Calcutta, Calcutta (1) (a); 107B(CR) (Central), 9-3-65 (b); Generating sets (c).
- 10. Messrs. The Production Engineering Works (Private) Ltd., 56 Netaji Subhas Road, Calcutta (a): 1824A(CR) (Central), 9-3-65 (b).
- 11. Messrs. Hari Prasad Khandelwal, Sanwal Dass Khandelwal and Uma Shankar Khandelwal carrying on business under the trade name S. D. Khandelwal & Bros., 13 Portuguese Church Street, Calcutta (a); 1825A(CR) (Central), 12-3-65 (b).
- 12. Messrs. Sachindra Kumar Roy Chowdhury, Sudhir Kumar Moulik, Amalendu Kumar Basu, Sourop Chandra Moulic and Nirendra Kumar Roy Chowdhury carrying on business under the trade name Ray Engineering & Commercial Corporation, 11 Old Post Office Street, Calcutta (a); 911A(EL) (Central), 15-3-65 (b).
- 13. Shri J. M. Chowdhury carrying on business under the trade name J. J. Industries, 34 Dharamtala Road, P. O. Bally, Howrah (a); 1030A(HW) (Central), 13-3-65 (b).
- 14. Messrs. G. Mondal and M. C. Bhatia carrying on business under the trade name T. M. Industries, 134 Curria Road, Howrah (a); 1031A(HW) (Central), 13-3-65 (b); Raw materials other than declared goods for the manufacture of wire stranding reels (d).
- 15. Messrs. R. P. Agarwal and Ramsaran Agarwal carrying on business under the trade name Prakash Industries, 435 G. T. Road North, Howrah (a); 1032A(HW) (Central), 13-3-65 (b); Raw material other than declared goods for the manufacture of tawa and pan (d).
- 16. Shrimati Kamala Bala Nandy and Bhringeswar Paul carrying on business under the trade name Bengal Engineering Corporation, P-78 Benares Road, Howrah (a); 1033A(HW) (Central), 13-3-65 (b); Wires (c).
- 17. Shri Radhakrishna Jalan carrying on business under the trade name Sri Krishna Bhawan, 21 Sir Hariram Goenka Street, Calcutta-7 (a); 1152A(JK) (Central), 5-3-65 (b); Bangles (c).
- 18. Messrs. Keshardeo Murarka, Ramswarup Murarka and Deshrathlal Chowdhury carrying on business under the trade name Ramesh Trading Co., 149 Cotton Street, Calcutta-7 (a); 1153A(JK) (Central), 6-3-65 (b).
- 19. Shri Ram Chandra Prajapati carrying on business under the trade name Rajasthan Store, 29 Burtolla Street, Calcutta-7 (a); 1154A(JK) (Central), 8-3-65 (b); Saji, black pepper (c).
- 20. Shri Krishna Kumar Dhandhania carrying on business under the trade name K. K. Dhandhania & Co., 74 Burtolla Street, Calcutta-7 (a); 1155A(JK) (Central), 9-3-65 (b); Rice, mustard seed, jowar, joe (c).

- 21. Messrs. Ramdhari Gupta and Gorda Bubna carrying on business under the trade Rama Trading & Co., 137 Cotton Street (4th 1 Calcutta-7 (a); 1156A(JK) (Central), 11-3-65 (b
- 22. Sarbasri Ebrahimbhai Abdulhusain, Mo medbhai Golamali Dushawala, Fakruddin Ibn bhai and Sm. Sakerabai Akbarally carrying on ness under the trade name Messrs. Fresco Tox Machinery, 24 Netaji Subhas Road, Calcuta 1641A(LR) (Central), 11-3-65 (b); Reamer (c).
- 23. Shri Biswa Nath Ghosh carrying on but under the trade name Messrs. India Timber w 14/1 Canaf Enst Road, Calcutta (a); 1268A((Central), 6-3-65 (b); Timber and log (c); Timber log for the manufacture of sized timber (d).
- 24. Shri Dilip Kumar Banerjee carrying on ness under the trade name Messrs. Crown Ru Mfg. Co., 99 Beadon Street, Calcutta (a); 1269A( (Central). 6-3-65 (b).
- 25. Shrimati Subodh Bala Dey and Shri Tir Dey carrying on business under the trade a Messrs. Scalvers Corporation, 18 Abinash Kal Street, Calcutta (a); 1270A(MK) (Central), 6-3-65 Corrugated fastener (c).
- 26. Shrimati Sumitra Debi Saraf carrying business under the trade name Messrs. Saraf Intrial Corporation, 31 Muktaram Babu Sta Calcutta (a); 1271A(MK) (Central), 13-3-65 (b).
- 27. Engineering Workmen's Co-operative Soc Ltd. carrying on business under the trade m Messrs. Engineering Workmen's Co-operative Soc Ltd., 5/1 Nerode Behari Mullick Road, Calcutt (a); 1272A(MK) (Central), 18-3-65 (b).
- 28. Shri Narendranath Dave carrying on busir under the trade name Messrs. Friends Metal & Ha ware Stores, 105 Netaji Subhas Road, Calcutta (1053A(MR) (Central), 13-3-65 (b); Brass pipes (c).
- 29. Shri Ganeshilal Dhandharia carrying on biness under the trade name Messrs. Industrial P ducts Co., 62/1A Netaji Subhas Road, Calcutta (1054A(MR) (Central), 18-3-65 (b).
- 30. Shri Bimalendu Mookerjee carrying on be ness under the trade name General Industries. Middle Road, Garfa, Calcutta-32 (a); 886A(F (Central), 8-3-65 (b).
- 31. Shri Kamala Prasad Saha (Proprietor) car ing on business under the trade name Messrs. Kamprasad Saha, 43/44 Cotton Street, Calcutta (923A(RJ) (Central), 12-3-65 (b); Jaiphal, kismis, a anardana, bedana, hing, mehandi, alubokhra, kha badam, pesta, abjosh (c).
- 32. Shri Surajram Agarwala and Shri Jagdi Prasad Gupta (Partners) carrying on business and the trade name Mesars. Surajvan and Co., 7/2 Bab lal Lane, Calcutta (a); 924A(RJ) (Central), 15-3-16).
- 33. Shri Tirth Raj Singh carrying on busing under the trade name Singh Tea Syndicate, 21 Banamali Sarkar Street, Calcutta-5 (a); 1205A(SI (Central), 10-3-65 (b); Tea (c).
- 34. Shri Ganesh Chandra Dutta carrying on but ness under the trade name Messrs. Sree Durga In

Co., 57 Nirmal Chandra Street, Calcutta [13A(SL)] (Central), 22-2-65 (b); Iron tees and gel (c).

Sarbasri Subal Chandra Saha and Shankar Ghosh carrying on business under the trade Messrs. S. G. Automobiles, 3 Khetradas Lane, (a): 1715A(SL) (Central), 24-2-65 (b); obile spare parts and accessories and plastic

Shri Narinder Singh Dugal carrying on busiader the trade name Messrs. Premier Agencies, acep Street, Calcutta (a): 1716A(SL) (Central), (b), Motor vehicle parts and accessories (c).

Shri Jyotirmoy Karmakar carrying on busimder the trade name Messrs. Electro Mech. 35 Chittaranjan Avenue, Calcutta (a); \$\mathbb{L}\$) (Central), 24-2-65 (b).

Shrimati Panna Devi Bhalotia and Shri to Bhalotia (Partners) carrying on business the trade name The Ganges Reel Manufacturtompany. 2 Chaulpatty Road, Calcutta (a); (L) (Central), 6-3-65 (b); Timber (d).

Sarbasri Lajwani Mahbubani, Purshotam bani, Godindram Gangwani and Sm. Devkingwani (Partners) carrying on business under de name Madhu's, G40 S. S. Hogg Market, a (a): 970A(TL) (Central), 8-3-65 (b); Readynaments (c).

V C. Kapoor & Co. (1963) Private Limited on business under the trade name V. C. & Co. (1963) Private Ltd., 2 Corporation Calcutta. Additional place of business at Mid., Krishnagore, Burdwan (a); 971A(TL) 1), 10-3-65 (b); Betelnut (c).

Shri Manindra Lal Saha (Proprietor) carrying siness under the trade name Madan Mohan Stores, 20 Dharamtola Street, Calcutta (a); L) (Central), 11-3-65 (b); Readymade is, scarves (c).

Hotels (1938) Private Ltd. carrying on busider the trade name Oberoi Mount Everest, 17 nghee Road, Calcutta, Additional place of a at Darjeeling (a): 77B(TL) (Central), (b): Paper and wrapper (c): Tinned food (d).

### S. K. BOSE, Commissioner.

92 C. T.—25th March 1965.—In pursuance of ovisions of section 9 of the Bengal Finance lax) Act, 1941 (Bengal Act VI of 1941), read it 11 of the Central Sales Tax (West Bengal) 1958 the following names and addresses of dealers whose registrations under the Sales Tax Act were amended with effect the date noted against each of them and in of the particulars appearing in the different the manner indicated against such particulars blished for general information:—

- (a) Serial number, name, address, chief place of business and number of branches.
- (b) Number and date of the registration certificate.

- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/resale.
- (h) Date of amendment.
- 1. (S) Srivrajlall Gopalji and Shri Rasiklall Gopalji carrying on business under the trade name Rasiklal Bros. (for) Shri Vrajlal Gopalji carrying on business under the trade name Rasiklal Bros., 71 Canning Street, Calcutta (a); 1415A(AT) (Central), 22-1-65 (b); 12-3-65 (h).
- 2. Shri Gour Chandra Sur, Shri Rabindra Nath Sur and Shri Netai Saha carrying on business under the trade name King Stores, 71 Canning Street, Calcutta, 71 Canning Street, Calcutta, Room No. B-35, H-10, Calcutta (a): 103B(AT) (Central), 9-3-60 (b): (A) Snow, cold cream, isabgol husk (c); 13-3-65 (h).
- 3. Messrs. Chandro Devi Jain and Kailash Chand Jain carrying on business under the trade name Jaina Auto Supply Co., 11 Amratolla Street, Calcutta (a): 1389A(AT) (Central), 23-7-64 (b); (A) Motor parts (c): 13-3-65 (h).
- 4. Shantilal Dulichand Shah carrying on business under the trade name S. C. Shah & Co., 1 Portuguese Church Street, Calcutta (a): 106A(AT) (Central), 24-6-57 (b): (A) Isabgool and paper khar (c): 13-3-65 (h).
- 5 Messrs. Ganesh Commercial Co. Ltd., 18A Rupchand Roy Street. Calcutta, 38 Netaji Subhas Road, Calcutta (a); 104B(AT) (Central), 1-7-57 (b); (A) Hammers and mallets (c); 13-3-65 (h).
- 6. Shri Manibhai Patel, Shri Chandulal Patel, Shri Hariharbhai Patel, Shri Ramesh Ch. Patel, Shri Natwarlal Patel and Shri Narharibhai Patel carrying on business under the trade name R. Manibhai Patel & Co. 24/25 Rupchand Roy Street, Calcutta, Jhalda, Dist. Purulia. West Bengal (a): 84B(AT) (Central), 25-11-57 (b): (A) For use in the packing of goods for sale biri labels (g). (D) Biri labels (c): 13-3-65 (h).
- 7. (S) Messrs. Madanchand Gouti, Joychand Lal Gouti, Surajmull Gouti, Ranjitmull Gouti, Sumatichand Gouti, Bejoy Chand Gouti and Sudhir Kumar Gouti carrying on business under the trade name Surajmull Gouti (for) Messrs. Manikchand Gouti, Joychandlal Gouti and Surajmull Gouti carrying on business under the trade name Surajmull Gouti, 2 Portuguese Church Street, Calcutta (a); 39A(AT) (Central), 17-6-57 (b); 15-3-65 (h).
- 8. Sarbasri Hemraj, Ganeshdas, Bhagwandas Bholaram, Sunderlal, Nand Kumar and Rishilal (Partners) carrying on business under the trade name Beharilal Hemraj, 176 Jamunalal Bazaz Street, Calcutta (a): 314A(AT) (Central), 1-7-57 (b); (A) Borneol (c): 16-3-65 (h).
- 9. Shri Harbanslal Kumar carrying on business under the trade name Pen Commercial, 71 Canning

- Street, Calcutta (a): 1408A(AT) (Central). 19-12-64 (b); (A) Office stationery (c); 18-3-65 (h).
- 10. Shri Dudley Brayan Mansell carrying on business under the trade name Messrs. Plastic Mouldinga Allied Industries, (S) 174G Linton Street, Calcutta (for) 135 Park Street, Calcutta (a); 585A(BH) (Central), 29-9-61 (b); 5-3-65 (h).
- and Ramesh Kapoor (Partners) carrying on business under the trade name G. K. Sports. 30 Chowringhee Road, Calcutta (a); 84A(BH) (Central), 28-6-57 (b); (D) Cycles, tents, bamboo rods, (A) Cycles and accessories, tents and shamianas, bamboo rods and poles, sports clothing and wearing apparel, neck ties, scarves and crevats, boots and shoes, cotton laces, elastic hosiery, umbrellas, swimming accessories gymnastic and playground apparatus, silver and e. p. n. s. trophies, seat and walking sticks, roller skates, playing cards, air guns, air pistols and accessories, personal weighing machines, height measuring stands, measuring tapes, court marking machines, children's scoolers and pedal cards, baby walkers, bank instruments, stamps albums and stamps, books globes and charts, black boards, fishing requisites, felt cloth, steel wires ropes all types, first aid boxes, adhesive plaster, wood working requisites, dummy refills, view masters and films, dry battery cells (c); Insert canvas, rexine and waterproof cloth, bamboo rods and poles, eyelets, darts components, picture transfers, nails, iron and steel poles, angles and girders, zip fastner for use in manufacture of sport goods, games and toys after the words "bamboo rods" (d); 6-3-65 (h).
- 12. Messrs. Lalit Kumar Chunilal Bhimani, Shiv Kumar Purushottam Rathod and Dinesh Chandra Harilal Sheth carrying on business under the trade name Eastern Pharma Products. 41B Paddapukur Road, Calcutta (a): 441A(BH) (Central). 29-8-59 (b): (A) Amylum, benzoic acid, boric acid, caffeine citrate, calomel, lactose, magnesium trisillicate, menthol, mercurochrome, methyl salicylate, potassium citrate, pottasium iodide, santonin, silver proteinate, sodium benzoate, sodium salicylate, sodium citrate tartaric acid, ext. ergot liquid, (A) Insert granulating machine, mixing machine, punches and dies for tablets compression machine after the word "quinine" (c): 6-3-65 (h).
- 13. Shri Gurudayal Singh (Proprietor) carrying on business under the trade name G. S. & Brothers, 209 Lower Circular Road, Calcutta, Room No. 168 (a); 102B(BH) (Central), 27-7-57 (b); (A) Gum benzamin (c); 8-3-65 (h).
- 14. Shri Soly Merwan Kotwal carrying on business under the trade name Messrs. Bengal Traders & Engineers, 27D Queens Mansion, Park Street. Calcutta-16 (a); 589A(BH) (Central), 5-10-61 (b); (A) Galvanised tubes (c); 9-3-65 (h).
- 15. Messrs. Headwrightson India Ltd., 10 Middleton Row. Calcutta-16 (a); 110B(BH) (Central). 13-3-63 (b); (A) Corrugated sheets (c); 12-3-65 (h).
- 16. Shri Bhupen Sen carrying on business under the trade name Shilpi, Station Road, Alipurduar, Dist. Jalpaiguri (a): 323A(CB) (Central), 14-9-63 (b): (A) Knitting wool and woollen hosiery garments (c): 15-3-65 (h).

- 17. Shri Hanumandas Mundra (Proprietor) ing on business under the trade name Hanum Mundra, P-12 New Howrah Bridge Approach Calcutta (a); 1105A(CR) (Central), 26-9-58 (b) Mill stores for rice, oil and flour mills (c), 6-3-6, 18. (S) Shri Vallabhdas Mavji Thacker
- prietor) carrying on business under the trade Vallabhdas Brothers, 58 Netaji Subhas 1 Calcutta (for) Sarbasri Vallabhdas Manji Thacker carrying on business the trade name Ballabhdas Bros. 58 Netaji Subhas Road, Calcutta (a): 431A(CR) (Cet 8-7-57 (b): 6-3-65 (h).
- 19. (S) Messrs. Ramniklal M. Shah, Kanhai Pareck, Subhkaran Pareck and Kamalnayan R carrying on business under the trade name St. Engineering Corporation (for) Messrs. Ramnikla Shah and Kanhaiyalal Pareck carrying on bus under the trade name Steelex Engineering Contion. 138 Canning Street. Calcutta (a); 1475Ai (Central), 8-2-62 (b); 6-3-65 (h).
- 20. (S) Shri Mangaldas Dwarkadas carrying business under the trade name Mangaldas Dwarkadas, 12 Pd das (for) Messrs. Mangaldas Dwarkadas, 12 Pd guese Church Street, Calcutta (a). 890Ad (Central), 26-8-57 (b); 9-3-65 (h).
- 21. (S) Messrs. Satyapal Jain, Bhupinder K Jain, Surendra Kumar Jain, Pardaman Kumar and Satish Kumar Jain carrying on business the trade name Messrs. R. D. Victor & Co. Messrs. Ram Saran Malhotra, Satyapal Jain Bhupinder Kumar Jain carrying on business the trade name Messrs. R. D. Victor & Co., Jackson Lane, Calcutta, (A) Calcutta (2) (a), 106B(CR) (Central) (for) 933A(CR) (Central) (A) Tool and alloy steel, stainless steel, m. s. and shaftings, bright bars and shaftings, ball lings, fabricated stainless steel (c); 9-3-65 (h).
- 22. Shri Nandalal Ghosh (Proprietor) carryan business under the trade name National S Emporium. 85 Netaji Subhas Road. Calcutta 416A(CR) (Central). 10-7-57 (b); (D) Hardware mill stores, (A) Dyes used in dyeing yarn and hand saw, hammer, chisels, files, wrench, screw, pliers, leather lace, picking sticks, loon spare parts, charka spindles, heald cords, staves, cotton banding, magnifying glass, I stripes, perforated steel stripes, take-up-motion wheel pinions box end springs, change pinions, shaft, tappet, sley race, bow springs, jat machines (d): 10-3-65 (h).
- 23. (S) Sarbasri Suraj Kunwar, Peerdan Pu and Nihal Chand Daga carrying on business it the trade name Moolchand Nahata, P-10 Howrah Bridge Approach Road, Calcutta Sarbasri Mulchand Nahata, P. Pugalia and Chand Daga carrying on business under the business under the home Moolchand Nahata, P-10 New Howrah B. Approach Road, Calcutta (a): 347A(CR) (Cen 27-6-57 (b): 11-3-65 (h).
- 24. Shri Narendra Nath Paul (Proprietor) cling on business under the trade name Messis Paul & Co., 71A Netaji Subhas Road, Calcutta 53A(CR) (Central), 20-6-57 (b); (A) (1) materials: Wire, (2) Plant, machinery, spare and accessories, (3) Consumable stores.

- goods for which exempted for payment of tax is claimed are intended to use in the actual manufacture of the goods named below: Strand wire. (ii) Barbed wire. (iii) Wire netting 12-3-65 (h).
- Messrs. Haranath Das and Hrishikesh Das and Oping on business under the trade name Messrs.

  Das & Co., 39 Strand Road, Calcutta (a); A(CR) (Central), 20-7-57 (b); (A) Railway age and wagon fittings (c); 13-3-65 (h).
- Sarbasri C. R. Krishnan, Atmaram Agarwal, R Hariharan and Mayalal Kedia carrying on ness under the trade name Messrs. Bengal Chemur Co., 10 Armenian Street, Calcutta, Calcutta (1) 7/B(CR) (Central), 31-8-61 (b); (A) Magnolia me paper punching machines, cheque writer (c); 45 (h).
- (S) Kanhaiyalal Kothari (Proprietor) carrying business under the trade name Star Engineering pration (for) Messrs. Kanhaiyalal Kothari and amchand Giria carrying on business under the name Star Engineering Corporation, 56 Netaji as Road, Calcutta (a); 1642A(CR) (Central). 63 (b): 13-3-65 (h).
- Shri Sitangshu Kumar Rakshit (Proprietor) ang on business under the trade name Rakshit & 77 Netaji Subhas Road, Calcutta (a): 1794A(CR) (tal), 18-12-64 (b): (A) Pipe fittings (c): 13-3-65
- Messrs. P. C. Mukherjee & Sons (Private). 91 Netaji Subhas Road. Calcutta (a); M(R) (Central). 23-7-57 (b); (D) General hard.: (A) Iron. steel. brass and copper plates. rods. sheets, set screws, washers, screws, boot and shoe grindery, weighing machines, panel pins. dog spikes, fish plates, hinges, tubes, pipes and ples. shaftings, shovels, loading forks, plumbago der, graphite, wire ropes, cotter pins, perforated sheets, spades, pick-axe, anvils, files, rasps, saws, bars, hammers, fasteners, tools, pulleys, chain y blocks, jim crows, crucibles, gauges, augers (c); 45 (h).
- Messrs. Hemendra Ratilal Shah and Ratilal nchand Shah carrying on business under the name Machine Craft Corporation. 138 Canning 4. Calcutta (a); 282A(CR) (Central), 27-6-57 (b): Sainless steel (c); 13-3-65 (h).
- Messrs. Esso Standard Eastern Inc., 6 Church Calcutta (a); 56A(EL) (Central), 20-6-57 (b); Chemicals, oils, the dealer manufactures, process, and lubricating oil, asphalt emulsion, flit (d); Containers and drums, packing boxes, r. s. res and card board cartoons (g); 12-3-65 (h).
- Messrs. Bharat (Sales) Ltd., 19 British Indian t. Calcutta (1) (a): 139A(EL) (Central). 3-7-57 (D) Stationery, paper board, (A) Carbon paper. clip. pin, foot rubber, staple machine and pin 15-3-65 (h).
- Shri Jogilal Choudhury (Proprietor) carrying business under the trade name Choudhury & 71 Burtolla Street, Calcutta (a): 803A(JK) ital). 22-8-59 (b); (A) Paper (c): 5-3-65 (h).

34. (S) Messrs. Badridas Mimani and Ganeshdas Mimani carrying on business under the trade name Shewnarain Ramnarain & Co. (for) Messrs. Ramnarain Mimani and Ganeshdas Mamani carrying on business under the trade name Shewnarain Ramnarain & Co., 3 Burtolla Street, Calcutta (a); 158A(JK) (Central), 1-7-57 (b); 8-3-65 (h).

- Anne we have you got the law of the property with the property of the proper

- 35 (S) Messrs. Salkia Engineering Works (Private) Ltd (for) Messrs. Keshab Prosad Gupta and Ramesh Chandra Sharma carrying on business under the trade name Industrial Enterprisers. 71 Burtolla Street, Calcutta (a): 1075A(JK) (Central), 25-1-64 (b), 8-3-65 (h).
- 36. (S) Shri Butto Krishna Nandy (Proprietor) carrying on business under the trade name Messrs. Jatindra Mohan Saha Radhika Ranjan Banik (for) Sarbasri Jatindra Mohan Saha, Hiranbala Saha, Pransankar Roy, Gita Rani Roy, Subhas Ch. Roy, Radhikaranjan Banik, Sailaja Ranjan Banik, Paritosh Banik, Rajat Kr. Banik and Rathindra Kr. Banik (Partners) carrying on business under the trade name Jatindra Mohan Saha Radhika Ranjan Banik, 20/1 Maharshi Debendra Road, Calcutta (a): 266A(JK) (Central), 2-7-57 (b); 8-3-65 (h).
- 37. Shri Bajranglal Ganeriwalla (Proprietor) carrying on business under the trade name Messrs. Rajendra Kumar Agarwala, 131 Cotton Street, Calcutta (a): 1039A(JK) (Central), 20-7-63 (b); (A) Salt bags (c); 12-3-65 (h).
- 38. Messrs. Lalit (Private) Ltd., 74 Burtolla Street. Calcutta (a): 548A(JK) (Central), 31-7-57 (b); (A) Fire clay, stone bolder, lime stone, stone grind (c): 12-3-65 (h).
- 39. Messrs. Purushottamdas Maskara and Radheshyam Kedia carrying on business under the trade name Purushottamdas Prokash Chandra, 9 Jagomohan Mullick Lane, Calcutta (a): 985A(JK) (Central), 11-8-62 (b); (A) Curdy seed (c): 12-3-65 (h).
- 40. (S) Shri Bishnupada Paul (Proprietor) carrying on business under the trade name Messrs. Preo Nath Ghose & Co. (for) Messrs. Bishnupada Paul, Rati Kanta Ghose, Shyamal Kumar Show and Shyamapada Mukherjee carrying on business under the trade name Preo Nath Ghose & Co., (S) 18 Maharshi Debendra Road. Calcutta (for) 26 Nirmal Chandra Street, Calcutta (a); (S) 1157A(JK) (Central) (for) 1349A(SL) (Central) (b); 13-3-65 (h).
- 41. (S) Messrs. Sm. Uma Rani Sett and Swarup Bikash Sett carrying on business under the trade name S. K. Sett & Bros. (for) Messrs. Sushil Kumar Sett and Swarup Bikash Sett carrying on business under the trade name S. K. Sett & Bros., 7/1 Maharshi Debendra Road. Calcutta (a): 249A(JK) (Central), 28-6-57 (b): 15-3-65 (h).
- 42. Messrs. Jagdish Prosad Agarwalla, Omprokash Agarwalla, Mahabir Prosad Agarwalla and Calcutta (a); 951A(JK) (Central), 19-1-62 (b); (A) Bolts and nuts (c); 15-3-65 (h).
- 43. Shri Harbilas Bhutia (Proprietor) carrying on Rambilash Agarwalla carrying on business under the trade name Bamlia Trading Co., 71 Burtolla Street, business under the trade name All India Supply Agency. (S) 9 Narain Prosad Babu Lane, Calcutta (for) 201B Harrison Road, Calcutta (a); (S)

- 1158A(JK) (Central) (for) 116A(RJ) (Central) (b); 16-3-65 (h).
- 44. Messrs. Khaitan Brothers (Private) Ltd., 24 Netaji Subhas Road, Calcutta (a); 563A(LR) (Central), 31-7-57 (b); (A) Electric motors (c); 5-3-65 (h).
- 45. Scott & Pickstock (Private) Ltd., 5 Fairlie Place, Calcutta (a); 154A(LR) (Central), 26-6-57 (b); (A) Pressure gauge (c); 6-3-65 (h).
- 46. Sarbasri N. N. Doshi, V. N. Doshi, D. Vora and B. K. Ghosh carrying on business under the trade name Bengal Light House, 200 Old Chinabazar Street, Calcutta (a); 271A(LR) (Central), 4-7-57 (b); (A) Electrical fittings, viz., switches, pin sockets, holders, pin tops, bell push, flush plate, ceiling plate (C); 6-3-65 (h).
- 47. Shrimati Kanak Gargari carrying on business under the trade name Associated Enterprisers (Regd.), 12 Netaji Subhas Road, Calcutta (a); 1589A(LR) (Central), 23-9-64 (b); (A) Joists, skelp, angles, sheets and channels (c); 8-3-65 (h).
- 48. Shri Mohanlal Bhaichand Mehta carrying on business under the trade name Deepak Industrial Corporation, 18 Netaji Subhas Road, Calcutta (a): 1588A(LR) (Central), 21-9-64 (b); (A) Plastic glasses, plastic chappals (c): 8-3-65 (h).
- 49. Messrs. Kingsley Golaghat Association Tea Co. Ltd., 15 India Exchange Place, Calcutta (a); 160B(LR) (Central), 16-7-64 (b); (S) Tea (with effect from 4-6-64) (for) Nil (c); (S) (1) Raw materials, (2) Plant, machinery, accessories, spare parts and consumable stores (with effect from 4-6-64) (for) Nil (d); (S) Packing materials, tea chests and fittings, jute goods, hoop iron and nails (with effect from 4-6-64) (for) Nil (g); 8-3-65 (h).
- 50. (S) Messrs. Sitaram Agarwal and Rambilash Agarwal carrying on business under the trade name Calcutta Steel & Industrial Stores (for) Messrs. Sitaram Agarwal, Rambilash Agarwal and Sreeniwas Agarwal carrying on business under the trade name Calcutta Steel & Industrial Stores, 47 Netaji Subhas Road, Calcutta (a); 1162A(LR) (Central). 11-5-60 (b); 9-3-65 (h).
- 51. Shri O. P. Gupta carrying on business under the trade name O. P. Gupta & Company. 20 Netaji Subhas Road, Calcutta (a); 305A(LR) (Central), 6-7-57 (b); (A) H. t. and l. t. oil circuit breaker and its spare parts, insulator, auto transformer starter and its spare parts (c): 9-3-65 (h).
- 52. Delta Rope Works (Private) Ltd., (S) 25-27 Netaji Subhas Road, Calcutta (for) 71A Netaji Subhas Road, Calcutta (a); (S) 1640A(LR) (Central) (for) 216A(CR) (Central) (b); 10-3-65 (h).
- 53. Sarbasri Ramprokash Juggi and Darshanlal Juggi carrying on business under the trade name Jaggi Brothers, 33 Netaji Subhas Road, Calcutta (a): 1456A(LR) (Central) 27-6-63 (b); (A) Galvanised plain sheets. black sheets, tin plates, stainless steel sheets, alloy steel, hard bright wire, galvanised iron wire, wire nails, m. s. plates, rounds, angles, flats, channels, joists, water meters, bolts, nuts (c); 10-3-65 (h).

- 54. Sarbasri Biswanath Chriwala and Debi Pro Agarwala carrying on business under the trade as Messrs. Nav Bharat Engineering Co. 23A Net Subhas Road, Calcutta (a): 1040A(LR) (Central 17-4-59 (b); (A) Machine tools (c): 10-3-65 (h)
- 55. Shri Pranlal Amritlal Vora carrying business under the trade name Laxmi Light Hor 23 Canning Street, Calcutta (a): 1541A(LR) (Central 14-5-64 (b): (A) Blow lamp (c): 12-3-65 (h)
- 56. (S) Shri Anil Baran Sen and Sm Tanima § (Partners) carrying on business under the trade na Messrs. Britannia Calendar Mfg. Co. (for) Shri A Baran Sen and Sm. Gourirani Dey (Partners) can ing on business under the trade name Mess Britannia Calendar Mfg. Co., 8A Ramkrishna D Lane, Calcutta (a); 562A(MK) (Central), 1-4-58 (left) (10-3-65 (h).
- 57. Shri Benoy Kr. Kar carrying on busing under the trade name Messrs. Bengal Trading Comporation, 127/N Maniktola Main Road, Calcutta (1241A(MK) (Central), 5-12-64 (b); (A) Shwal woof for manufacture of wooden materials (d): 11-3-65 (h)
- 58. Shri Durga Prosad carrying on busine under the trade name Messrs. Sree Ganesh Batte Co., 27 Gorachand Bose Road, Calcutta (1) (A Calcutta-1 (a); (S) 115B(MK) (Central) (fd 1121A(MK) (Central) (b); 16-3-65 (h).
- 59. (S) Shri Basudeo Marodia and Shri Shvan sundar Marodia carrying on business under the transame Messrs. Shree Hanuman Steel & Pipe Work (for) Messrs. Shree Hanuman Steel & Pipe Work 30/H/1 Canal East Road, Calcutta, (A) Calcutta ((a); (S) 116B(MK) (Central) (for) 283A(MI (Central) (b); (S) Conduit pipe (for) manufactum of fabricated steel products (for) (1) Raw material (2) Plant, machinery, spare parts and accessories. (I Consumable stores except declared goods. Provide that all goods for which exemption from payment actual process of manufacture of the goods name below: Finished iron and steel goods for sale (d) 16-3-65 (h).
- 60. (S) Sarbasri Rebati Mohan Basak. Kumu Bandhu Basak. Gopeswar Saha, Nikunja Behal Saha, Sm. Radha Rani Basak. Sriballav Basak. Aj Kumar Basak, Sudhendu Kumar Basak. Niro Kumar Basak and Haripada Basak carrying on bus ness under the trade name Acme Engineering Work (for) Sarbasri Radha Benode Basak. Rebati Moha Basak. Kumud Bandhu Basak. Gopeswar Sahi Nikunja Behari Saha, Sm. Radha Rani Basak. Sr ballav Basak. Ajit Kumar Basak. Sudhendu Kuma Basak. Nirode Kumar Basak and Haripada Basa carrying on business under the trade name Am Engineering Works, 156 Golebazar. P O. Kharagpu Midnapore (a); 67A(MN) (Central). 26-9-57 (b 8-3-65 (h).
- 61. Messrs. Non-ferrous Metal Industries (Privab Ltd.. 42/1 Strand Road, Calcutta. (A) 24-Parganas-(A) Calcutta-1, (A) Howrah-1 (a); (S) 78B(MF (Central) (for) 988A(MR) (Central) (b); (S) (1) Ra materials, (2) Plant, machinety, spare parts an accessories, (3) Consumable stores, e.g., fuel and cok lubricant oil and chemicals. Provided that all good for which exemption from payment of sales tax claimed are intended for use in the actual process (manufacture of the goods named below: (i) Alk

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- Metal castings. (iii) Metal fabrications.

  Metal products (for) (1) Raw materials. (2)

  machinery. spare parts and accessories. (3)

  mable stores (d): 15-3-65 (h).
- Messis. A. K. Dutta, A. K. Dutta and G K. carrying on business under the trade name wire Products. (S) 42 Strand Road, Calcutta (IIE Netaji Subhas Road, Calcutta (a), MR) (Central), 27-6-53 (b); 15-3-65 (h).
- (S) Shri Jogendra Bhusan Sarkar carrying on sunder the trade name Messrs International Supply Co (for) Messrs. International Mica (O (Partners: Shri Jogendra Bhusan Sarkar wither), (S) 2 Poddar Nagar, Calcutta-32 (for) ranhatta Street, Calcutta-6 (a); (S) 885A(PG) all (for) 740A(MK) (Central) (b); (A) Mica mica sheet, mica splittings, micanite sheet, mica book, mica condenser, mica films 3.65 (h).
- (5) Messrs. Gur Devi. Sardar Harnam Singh ardar Iqhal Singh Anand carrying on business the trade name Pal Automobiles (for) Messrs Singh Anand, S. Harnam Singh Anand and Songh Anand carrying on business under the same Pal Automobiles, 24 Mangoe I and (a), 1106A(RB) (Central), 20-12-63 (b).
- Messrs Iai Hind Supply Co. (Private) Ltd., laning Street, Calcutta, Calcutta (2) (a), B) (Central), 25-6-57 (b); (A) (I) Raw als (2) Plant, machinery, spare parts, are intended for use in the manufacture of ad steel (d); 6-3-65 (h).
- (S) Shri Mohon Singh Sabharwal carrying on so under the trade name Messrs. Mohon Auto-se (for) Shri Hansa Singh carrying on business the trade name Mohon Automobiles. 24 x Lane. Calcutta (a), 231A(RB) (Central). 7 (b): 11-3-65 (h).
- (S) Shrimati Kironmayee Debi carrying on a under the trade name The New India Motor the Stores (for) Messrs. The New India Motor the Stores. 174 Upper Circular Road. Calcutta 184(SH) (Central), 26-8-57 (b); 11-3-65 (b) (5) Messis Jagannath Jhunjhunwala, Satya-Jhunjhunwala, Santosh Kumar Ihunjhunwala, Dutt Ihunjhunwala, Sahadeo Jhunjhunwala and a Kumar Ihunjhunwala carrying on business the trade name Kamal Timber Works (for) 1 Imber Works, 1 Radha Kristo Sett Street, 3a (a), 397A(SH) (Central), 26-9-57 (b): 11-3-65
- Shrimati Malina Bala Mukherjee carrying on winder the trade name Messrs. Hindusthan Services, 50B Keshab Sen Street, Calcutta (a), (SL) (Central), 28-6-63 (b); (A) Transistor and rod (c), (A) Transistor and ferrite rod for the acturing of radio (d); 19-2-65 (h).
- (S) Shri Pravin Chandra Mulshankar Desail letori carrying on business under the trade Messrs. Desco (Motors) Syndicate (for) Messrs. lai Mulshankar Desail and Pravin Chandra dilkar Desail (Partners) carrying on business the trade name Dasco (Motors) Syndicate, 21 p Street, Calcutta-13 (a); 132A(SL) (Central), (b); 19-2-65 (h).

- 71 Messrs Hindusthan Stanby Ltd., (S) 4 Chittaranjan Avenue, Calcutta (for) 5 Old Court House Street, Calcutta (a); (S) 1712A(SL) (Central) (for) 721A(EL) (Central) (b), 19-2-65 (h).
- 72 Shri Birsingh Bawa carrying on business under the trade name Messrs Birsingh Gurinukhsingh Bawa, 2 Princep Street, Calcutta-13 (a), 1689A(SL) (Central), 9-1-65 (b), (A) Phono-test, telephone ratator locke, canned and trained fruits (c); 19-2-65 (h)
- 73 (S) Messrs, K. N Seal, P. N Seal and B. N. Seal carrying on business under the trade name K. N Seal & Co. (for) K. N Seal & Co., 63 Ganesh Chandra Avenue, Calcutta (a); 381A(SL) (Central), 22-7-57 (b), 22-2-65 (h)
- 74 Messis Kalyani Spinning Mills Ltd., 67 Bentinck Street, Calcutta, (A) Additional place of business at Asokenagai Habra, 24-Parganas (a); (S) 153B(SL) (Central) (for) 1285A(SL) (Central) (b), 23-2-65 (h).
- 75 Messrs, V. A. Sura, K. A. Sura, Chandravadan A. Sura, Pushpa Shankarlal, Taramati Pranjvanda, Jasoda O. Sura, Chunilal Jetnabhai, Sudhi Gopardas, Sura and Bipin Chandra Mohanlal. Sura (Partneis) carrying on business under the trade name New Kem Products. Corporation, (S) 4. Chandney Chawk Street, Calcutta (for) 12. Lower Chipur Road, Calcutta (a), (S) 1714A(SL) (Central) (for) 1029A(SL) (Central) (b), 23-2-65 (h)
- 76 Sagarmal Surana, Uttam Chand Surana, Benode Kumar Surana, Pratap Singh Surana, Abhay Kumar Surana, Surendra Kumar Surana last four Partners being minor represented by their natural guardian (Balchand Surana father) carrying on business under the trade name Associated Traders, I Chandney Chawk Street, Calcotta (a), 1630A(SL) (Central), 17-8-64 (b) (A) Affectivity, Switches (c), 23-2-65 (h).
- 77 (S) Messrs Sharwan Kumai Matta, Ved Prokas Matta and Roopchand Matta carrying on business under the trade name Messrs. Matta & Co., 63A Ganesh Chandra Avenue, Calcutta (for) Shri Sharwan Kumai Matta carrying on business under the trade name Messrs Matta & Co., 63A Ganesh Chandra Avenue, Calcutta (a), 1388A(SL) (Central), 24-11-59 (b), 24-2-65 (h)
- 78 (S) Messis Chittaranjan Ghosal and Nil.hil Ranjan Ghosal carrying on business under the trade ranie B N. Ghosal & Son. (Calcutta) (for) Dr. B. N. Ghosal carrying on business under the trade name Messis B. N. Ghosal & Sons (Calcutta). 25/B Chittaranjan Avenue Calcutta (a), 308A(SL) (Central), 16-7-57 (b) 24-2-65 (h).
- 79. Messrs Weddei (India) Ltd., 103 Park Street, Calcutta (a), 512A(11) (Central) 16-7-57 (b); (A) Chewing gum, bubble gum, fruit bubble gum, chewing sweets, fruitex, fruitex assorts, luckey dolars, corn flakes in packets and bags, wheat flakes in packet and bags, rice grispies in packet and bags (c); 6-3-65 (h)
- No Fagle Commercial Co. (Private) Ltd., 10 Dha-amtola Street, Calcutta (a); 76B(TL) (Central), 10-12-64 (b). (A) Watch bands, watch straps, watch chains (c); 15-3-65 (h).

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- 81. Trot Shoe Company (Private) Ltd., (S) 2 Satchidananda Chambers, 7 Chowringhee Road, Calcutta (for) 7 Chowringhee Road, Calcutta (a): 957A(TL) (Central), 3-2-65 (b); (A) Rubber chemicals for manufacture of rubber soling and foot-wear (d): 16-3-65 (h).
- 82. Shri Kanak Bhusan Banerjee and Shri Ranjit Kumar Banerjee (Partners) carrying on business under the trade name Banerjee Brothers, 43 S. N. Banerjee Road, Calcutta (a): 747A(TL) (Central), 16-5-62 (b); (A) Steel keys 2 way type and steel loose jaws (c); 16-3-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

#### S. K. BOSE, Commissioner.

No. 93 C. T.—25th March 1965—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sels Tax (West Bengal) rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with offect from the date noted against each of them are published for general information:—

- Notes.—(a) Scrial number, name, address chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation or distribution of Electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resule.
  - (h) Date of cancellation.
- 1. Messrs U. S. (Private) Ltd., 91 Chowringhee Road, Calcutta (a): 146A(AL) (Central). 31-10-57 (b); Stone chips, granels. stone wire pipes (d): 15-3-65 (h).

- 2. Messrs. Swastik Textile Agency. Street, Calcutta (a); 548A (AT) (Central). I Textiles hosi ry goods (c). Textiles hosie for use in manufacture of hosiery goods agarments (d). 13-3-65 (h).
- 3. Sarbasri Sitangshu Kumar Rakshit a nath Sen carrying on business under the u Sen Rakshit & Co., 77 Notaji Subhas Road. (a), 242A (CR) (Central), 26-6-57 (b), ] machinery, mill stores, pipe and pipe fittu wire and wire netttings (c); 16-3-65 (h)
- 4. Sarbashri Ram Krishan Kajoria. Si Mookherjee and Radheshyam Chowdhury (carrying on business under the trade name Suburban Stores Supply Co. 7A Chive Row (a): 460A (LR) (Central), 26-7-57 (b), M. S. g. i. sheets, m. s. rounds, bolts and nuts was Rivets galvd hook, bolts and nuts, Bends, and rees and elbows, Railway carr and locofittings to i. rain water pipe, broom stick, hessian circulation, cotton, waste and jute waste wire coaling compound, tower bolts pad locks washers, hings machine screws, brass nutsisten for hand singul loop, tube set screws m. s. angles (d); 5-3-65 (h).
- 5. Shri Sarabali Tejabali (Proprietor) car business under the trade name Saifee She Works 13, Munshi Sadruddin Lane ('alci 832A (MK) (Central), 16-12-60 (b), 11-3-65 (h)
- 6. Messrs, Hind Coaltar Products (Priva 48 Canning Street, Calcutta (a) 681A (RB) (f 10-10-58 (b); (1.) Raw materials (2.) Plant maspare parts and accessories. (3.) Consumable viz. Provided that all goods for which exempte payment of sales tax is claimed are intended in the actual process of manufacture of the named below: (1.) Croosote oil napthalene bal pitch, road tar (d), 5-3-65 (h)
- 7. Messrs, Sati Kumar Roy Choudhury Bose, Bijon Prova Mukherjee and Bimal Kr carrying on business under the trade name Pharmaceutical Traders Burcan 131 B Bepin Ganguly Street, Calcutta 12 (a) 1455A (SL) (6 20-6-61 (b), Madicine (d); 25-2-65 (h)

S. K. BOSE, Commi



# **Calcutta**



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THURSDAY, MAY 20, 1965

**ISAKA 1887** 

## PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes GOVERNMENT OF WEST BENGAL

## MRECTORATE OF COMMERCIAL TAXES WEST BENGAL

#### **NOTIFICATIONS**

No 104C.T.—1st April 1965.—In pursuance of the pro-mas of sub-rule (6) of the rule 27(A) of the Bengal Sales z Bules, 1941, it is notified for general information that the lowing declaration forms have been cancelled under subb (4) of rule 27A of the Bengal Sales Tax Rules :-

of the Bengal Sales Tax Roles, 1941.

mal No. of the declaration Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.

A-031584 and A-031585 B-032698 to B-032700

Messrs. Bimala Charan Halder, Khatra, Bankura. BK/102A.

A-030187 to A-030190

Paul. Akinohan Bankura. Subhas, BK/157A. Road,

B-031397 to B-031400

Mesers. Subarna Dutta's Cloth Shop. Barrabasar, Bankura. BK/153A.

A-029129 to A-029150 B-032742 to B-032755 C-000001 to C-008100 D-006152 to D-006160.

Messrs. Shree Bartan Bhander, Lalibezar, Bankura. BK/8A.

A-477446 to A-477450 B-450952 to B-650955.

Mesers. Prahlad Chandra Dutta, Subhas Road, Bankura, BE/186A.

A-140345 to A-140350

jesers. Saifee Sheet **Metal** Works, 13 Munshi Sadaruddin Lane, Calcutta. MK/3181A.

No. 111 C. T.—8th April 1965.—In pursuance of the provisions of sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of rule 27A of the Bengal sales Tax Rules to have been lost or destroyed or stolen:-

Serial No. of declaration forms which have been reported to have been lost or destroyed or stolen.

Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer

1

A-563733

Mesers, Bithi Bhowmick. Dipti Bhowmick and Santi Bhomick carrying on business under the trade name Messrs. B. Bhowmick, 20 Mullen Street. Calcutta. BH/3673A.

2. B-949202

Messra. The Ferrosite Co. (Private) Ltd., 10 Clive Row, Calcutta. CR/2899A.

3. A-185979 and A-185980.

Mosers. Kasco Motal Products, 6 Mango Lane, Calcutta. EL/1446A

A/9-105037 to A/9-105041.

Messrs. Food ment, Government West Bengal, 11A II School Street, Calcut TL/1722A

S. K. DOER, Co

S. K. BOSE, Commissioner.



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THURSDAY, MAY 27, 1965

[SAKA 1887

#### PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

#### **GOVERNMENT OF WEST BENGAL**

# FCTORATE OF COMMERCIAL TAXES WEST BENGAL

#### **NOTIFICATIONS**

101 C. T.—1st April 1965.—In pursuance of mousions of section 9 of the Bengal Finance Tax) Act, 1941 (Bengal Act, VI of 1941), the mg rames and addresses of newly registered a together with a description of the goods at by their registration certificates are published metal information:—

- -4a) Serial number, name, address, chief place of business and number of branches
  - (b) Number and date of the registration certificate.
- (c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal

Sarbasri Kalyan Kumar Ghosh, Palin Bose Imilata Singha carrying on business under the name Messrs. Elemac., 11 Braunfield Road. 12-27 (a), AL/1069A, 19-3-65 (b); (1) Raw als, (2) Plant, machinery, spare parts and ones, (3) Consumable stores, e.g., lubricant. Paper and cloth. Provided that all goods for exemption from payment of sales tax is a fracture of the goods named below: (1) Sedibulb bolt. (ii) Nuts, washers and tubewell I (c)

Sarbasti Dwarkadas Kajaria, Basudeo Kajaria Asha Rani Kajaria (Partners) carrying on under the trade name Asian Industrial Corporation, 3 Amratola Street, Calcutta (a); AT/4046A, 25-3-65 (b), Lithophone, cresol, titanium dioxide and nitro-cellulose (d).

- 3 Hiralal Sharma, Upendra Sharma, Siaram Sharma carrying on business under the trade name Messrs. Sharma Traders, 59/B Hazra Road, Calcutta (a), BH/3772A, 22-3-65 (b); (1) Raw materials, (2) Michinery, spare parts and accessories, (3) Consumable stores, crude oil and grease. Provided that all the goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Doors, windows, planks, sized wood, furniture (c).
- 4. Vimla Ram carrying on business under the trade name Messrs. Cardinal Agencies, 75A Park Street, Calcutta-16 (a); BH/3773A, 23-3-65 (b); Tools only (d).
- 5 Hashmatrai Partabrai Sipahimalani carrying on business under the trade name Messrs. Jai Engineers, 11A Nasiruddin Road, Calcutta-17 (a); BH/3774A, 23-3-65 (b); Valves, strainers, polythene bottle, m. s pipe, pipe fittings, m. s. plate and rod, sodium nitrite, tri-sodium phosphate, flushing oil, hydrochloric acid (d)
- 6 Sudhir Kumar Bhattacharjee carrying on business under the trade name Messrs. Reliable Furnitires 14/6 Gariahat Road, Calcutta (a): BH/3775A, 24-3-65 (b), Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Furniture (c)
- 7. Sarbasti Baidya Nath Ghatak, Amarapati Chatterjee. Gopendra Nath Ghosal and Kashinath Sadhu (Partners) carrying on business under the trade

- nam: Messrs. B. N. Ghattak & Co., Memari, Burdwan (a); BN/1460A, 16-3-65 (b); Bricks (d).
- 8. Sarbasri Narendra Gopal Burman, Ganga Prosad Burman, Anil Kumar Burman, Mahadev Kumar Burman (Partners) carrying on business under the trade name Messrs. Burman & Sons, B. C. Road, Burdwan (a): BN/1461A, 20-3-65 (b): Electrical fans, bulbs, holders, switch and electrical wires (d).
- 9. Shri Dulal Chandra Pal (Proprietor) carrying on business under the trade name Messrs. Dulal Chandra Pal, Nutanganj. Burdwan (a); BN/1462A, 24-3-65 (b); Coconut oil, groundnut oil, chilli, scrap papers (d).
- 10. Shri Narsinghdas Bansal carrying on business under the trade name Messrs. Natwarlal & Co., 10/1 Sayedsali Lane, Calcutta (a); CL/3841A, 6-3-65 (b); (1) Raw materials, (2) Machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Crowbar, (ii) Hammer, (iii) Shovels, (iv) Pick axes, (v) Chisels, (vi) Axes, (vii) Trowels, (viii) Cast iron pans, (ix) Spanner (c).
- 11. Shri Naresh Burman, Sm. Chandrakala Debi and Sm. Brij Rani Debi carrying on business under the trade name Messrs. Bengal Distributors, 4 Tara Chand Dutta Street, Calcutta (a); CL/3842A, 9-3-65 (b); Ayurvedic medicines and toilets (d).
- 12. Sarbasri Satyanarain Sureka and Jagdishprasad Sureka carrying on business under the trade name J. P. Engineering Co., 55 Canning Street, 3rd floor, Room No. 54, Calcutta (a); CL/3845A, 13-3-65 (b); (1) Drum controller, (2) Electrical motor, (3) Bolts and nuts, (4) Washers, (5) Electrical lamps and wire. (6) T. p. switch, (7) Electro-magnetic brake, (8) H. s. t. drill (a drill bit), (9) N. b. o. bearing, (10) Hackshaw blade and (11) Iron and steel scrap (d).
- 13. Sarbasri Ajit Kumar Mitra and Asoke Kumar Mitra carrying on business under the trade name Miterson Engineering Co., 12B Rabindra Sarani, Calcutta (a); CL/3846A, 18-3-65 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (1) Starters, (ii) Regulators, (iii) Switches, (iv) Contacts, (v) Control panels, (vi) Power distribution boards, (vii) Terminals and connections, (viii) Heating elements, (ix) Fixed and variable resistances (c).
- 14. Shri Padma Kumar Rajjada carrying on business under the trade name Power Machinery & Components. 3 Mangoe Lane. Calcutta (a); EL/3707A, 22-3-65 (b); Electric motors, electric pumps and electric pump fittings, conduit pipes and pipes fittings, wire drawing, dyes, electric drills, electric motor accessories, electric motor starters, electric switches, electric cables, refrigeration gas (d).
- 15. Shri Ramnayan Jaiswal carrying on business under the trade name Messrs. Harbans Ram Ram Nayan Jaiswal, 85 Kali Kundu Lane, Howrah (a); HW/2946A, 19-3-65 (b); Iron scrap (d).

- 16. Shrimati Dhapi Devi Thard and Rat Thard carrying on business under the trade Shree Bishnu Iron Mart, 135 Girtsh Ghosh Plot No. 25/15 Ghusury, Howrah (a). HW 19-3-65 (b); (1) Raw materials, (2) Machinery parts and accessories. Provided that all go which exemption from payment of sales claimed are intended for use in the actual promanufacture of the goods named below for so Sized iron and steel lump (c).
- 17. Shri Pannalal Shaw carrying on under the trade name Messrs. Shyam Iron Works. 9 Panchanantala Road. Howrah HW/2948A, 19-3-65 (b); (1) Raw material Plant, machinery, spare parts and accessoral Consumable stores, e.g.. Cutting oil Provide all goods for which exemption from payment at a claimed are intended for use in the process of manufacture of the goods named for sale: (i) Railway wagon component machine parts (c).
- 18. Messrs. A. M. Roy Chowdhury, A. M and G. M. Karuri carrying on business and trade name Howrah Friends Engineering C. (Part). Sri Kissen Vakat Lane, Howrah HW/2949A, 19-3-65 (b); (1) Raw mater. Plant. machinery, spare parts and accessor Consumable stores, e.g., Lubricants Proves all goods for which exemption from payine sales tax is claimed are intended for use in the process of manufacture of the goods named for sale: (i) Pipe fittings (c).
- 19. Shri Satchidananda Mullick carrying on ness under the trade name Messrs. Asia Engineers Works. 128 Belilious Road. Howrah (a): HW 2 23-3-65 (b): (1) Raw materials. (2) Plant mach spare parts and accessories. (3) Consumable c.g., Lubricants. Provided that all goods for exemption from payment of sales tax is claime intended for use in the actual process of manufatof the goods named below for sale: (i) Vicocks. bolts, nuts, pulley, sppindle, machine and fittings (c).
- 20. Sarbasri Menaka Rani Harra and N Chatterjee carrying on business under the trade: M. S. Engineering Concern, 7 Makarda F Kadamtala, Howrah (a); HW/2951A, 23-3-65 (b) Raw materials, (2) Plant, machinery, spare parts accessories. Provided that all goods for v exemption from payment of sales tax is claimed intended for use in the actual process of munical of the goods named below for sale: (i) Bught l nuts, studs, set screws, grease nipple, washer, electrical fittings and spare parts (c).
- 21. Shri Panchanan Dass carrying on bus under the trade name Messrs. Lakshmi Nar Engineering Works, 2/1 College Ghat Road, P Botanic Garden. Howrah (a): HW,2952A. 23. (b): (1) Raw materials, (2) Plant, machiners a parts and accessories, (3) Consumable store. Cutting oil. Provided that all goods for wexemption from payment of sales tax is claimed intended for use in the actual process of manufactor of the goods named below for sale. (1) Mad parts (c).
- 22. Messrs. K. L. Halder, R. C. Halder, S. Ghosh and Subal Ch. Halder carrying on busing

the trade name Bengal Wire Fencing Co., Kulermath. P. O. Chamrail, Howrah (a); Kulermath. P. O. Chamrail, Howrah (a); Kulermath. P. O. Chamrail, Howrah (a); Machinery, spare parts and accessories, (3) mable stores, e.g., Lubricating oil. Provided all goods for which exemption from payment laks tax is claimed are intended for use in the process of manufacture of the goods named for sale: (i) Fencing wire and wire ropes (c).

Sarbasri Gita Rani Paul, Parul Bala Das and Mitra carrying on business under the trade Mahamaya Mechanical Engineering Works.

Belilious Road. Howrah (a): HW/2954A, 24-3-65 (i) Raw materials, (2) Plant, machinery. spare and accessories, (3) Consumable stores, e.g., Provided that all goods for which spring from payment of sales tax is claimed are meter for use in the actual process of manufacture the goods named below for sale: (1) Nuts, bolts machinery spare parts (c).

Messrs. Bhuramull Nagalia, Dalchand Nagaliad Omprakash Nagalia carrying on business of the trade name Bhilai Chemical Industries, 4 men Prosad Babu Lane, Calcutta (a); JK/3408A, 146 (b); Coaltar and coal pitch (d).

k. Shri Navin Chandra Chimanlal Shah carrying besidess under the trade name Swadeshi Plastic bastics 2 Digambar Jain Temple Road, Calcutta k 18 3409A, 24-3-65 (b); (1) Raw materials i.e., base powder and plastic grannules, (2) Plant, where, spare parts and accessories. Provided wall goods for which exemption for payment of the tax is claimed are intended for use in the stall process of manufacture of goods in West main named below: Plastic bags and tubular is for sale (c)

26 Shri Jagdish Prasad Podder carrying on busise under the trade name Vinod Trading Co., 2 sphalta Street (1st floor, room No. 22), Calcutta 1 K 3410A. 24-3-65 (b); Bolts, nuts, fish plates, et and washers, ball bearings, electrical goods, white tools, iute ropes, drilling machine, hacksaw white and blades and riveting guns (d).

7 Shri Shvam Sundar Agarwala, Sm. Champa in Saraf, Shri Nathmal Agarwala, father and and and legal guardian for and on behalf of Rajhar Agarwala, Sushil Kumar Agarwala, Binod mar Agarwala, Pawan Kumar Agarwala, Ashok mar Agarwala, Ladugopal Agarwala, Sarvan mar Agarwala carrying on business under the k name Onkarmall Nathmall & Co., 26 Burtolla M. Calcutta (a); JK/3411A, 25-3-65 (b).

§ Shri Pranhari Karanjai carrying on business of the trade name Messrs. General Trading Apuny, Kadamtala Patgola, P. O. and Dist. Maguri (a). JP/2210A, 25-3-65 (b); Tea (d).

Shri Mrinal Kanti Bose (Proprietor) carrying business under the trade name Messrs. Bose ber Co., Plassey, Nadia (a): KR/2101A, 5-3-65 Sized wood, logs, lime, iron rod (d); (1) Raw mals. Provided that all goods for which potential process of manufacture be goods named below: (i) Sized wood (c).

- 30. Shri Kalipada Kuri (Proprietor) carrying on business under the trade name Messrs. Kalipada Kuri, Mahitosh Biswas Street, Krishnagar, Nadia (a); KR/2102A, 15-3-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Sweetmeat (c).
- 31. Sarbasri Rampal Singh and Nagendra Pratap Singh carrying on business under the trade name Jay Shree Metal Products, 5 Clive Row, Calcutta (a); LR/3669A, 18-3-65 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below (i) Tubewell strainer (c); Hand pump, c. i pipe, manhole covers (d).
- 32. Shri Samu Kumar Chatterjee carrying on business under the trade name Samson Industries, 22 Netaji Subhas Road, Calcutta (a); LR/3670A, 18-3-65 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of West Bengal for sale of the goods named below. (i) Spring (c); (1) Rubber washer, (2) Rubber cap (d).
- 33. Shri Jay Narain Jaiswal and Shri Shyam Narain Jaiswal carrying on business under the trade name Messrs. Hindusthan Engineering Corporation, 11 Kailash Bose Street, Calcutta (a); MK/3880A, 19-3-65 (b); Iron and steel (defective) scrap and cuttings, ball bearing (d).
- 34. Messrs. Bengal Steel & Metal Product Private Ltd., 2370 Maniktola Main Road, Calcutta (a); MK/3881A, 19-3-65 (b); (1) Raw materials: G. i. sheet and black sheet, (3) Consumable stores, viz., Oxygen. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Drums and containers for sale (c).
- 35. Shri Bidyut Kumar Bose, Shri Binode Kumar Bose and Shri Sambhu Nath Das carrying on business under the trade name Messrs. Stancorse Transformer Winding Corporation, 18A Garpar Road, Calcutta (a), MK/3882A, 19-3-65 (b); (1) Raw materials: Copper wire, lamination, cellotape, leatheroid paper, vetrious enamel powder. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Radio spare parts for sale (c).
- 36 Shri Nagendra Nath Sarkar and Shrimati Renuka Sarkar carrying on business under the trade name Messrs Ramble Traders, 44/1 Baldeopara Road. Calcutta-6 (a); MK/3883A, 19-3-65 (b); M. s. rounds, angles, sheet, flat, nuts and bolts, pipe and pipe fittings, cable and p. v. c. tube wire, netting, weld mesh, cocks and valves (d).
- 37. Shri Gobindra Chandra Sen and Shri Vejoy Kumar Shaw carrying on business under the trade name Messrs. Senshaw Iron Works, 237/P/1A Maniktola Main Road, Calcutta-11 (a): MK/3884A,

- 20-3-65 (b); (1) Raw materials: M. s. rods and flats, nuts, m. s. bars. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bolts for sale (c).
- 38. Messrs. Agrimp Private Limited, 8 Bidhan Sarani. Calcutta-6 (a); MK/3885A, 22-3-65 (b); (1) Raw materials: Steel flat, timber, paint, steel scrap, (2) Machinery, spare parts, (3) Consumable stores, viz.. Furnace oil and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Spades and fork spades for sale (c).
- 39. Shri Sujan Moy Ray Choudhury carrying on business under the trade name Messrs. G. C. Chemicals, 2/1A Khashmahal Street, Calcutta (a); MK/3886A, 24-3-65 (b); (1) Raw materials: Caustic soda, soda ash, sulpher. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sodium sulphide for sale (c).
- 40. Shri Radheshyam Agarwala (Proprietor) carrying on business under the trade name Messrs. Paradise, Netaji Subhas Road, Malda (a); ML/787A, 19-3-65 (b); Consumable stores, viz., needles button and chips. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Readymade garments (c); Readymade garments (d).
- 41. Sarbasri Suhas Ranjan Bose, Parihas Ranjan Bose. Bikash Ranjan Bose, Narendra Nath Dutta and Adhir Kumar Ghosh (Partners) carrying on business under the trade name Messrs. D. Bose, Mohanbati, Raiganj, West Dinajpur (a); ML/788A, 22-3-65 (b); Stone materials (d).
- 42. Shri Ashok Das Gupta (Proprietor) carrying on business under the trade name Messrs. Ashok Das Gupta, Pirojpur, Malda (a); ML/789A, 24-3-65 (b); Stone materials (d).
- 43. Shri Indu Kumar Doshi carrying on business under the trade name Messrs. Indo Traders, 62/1A Netaji Subhas Road, Calcutta (4th floor, Room No. 41) (a): MR/2783A, 22-3-65 (b); Copper strips, channels, angles, wire nails, sheets, bolts and nuts, beltings, rubber insertion, pipe and pipe fittings, asbestos steam packing, karai, shovels and spades, strings and ropes, rounds, flats, rails, measuring tools, small tools, wires, screws, hinges, glue, hacksaw blades, boiler tubes, locks, double boiled oil and valve cocks (d).
- 44. Shri Sitaram Sharaf carrying on business under the trade name Messrs. Rameshwarlal Sitaram, Balarampur, P. O. Rangadih, Dist. Purulia (a); PR/464A, 25-3-65 (b); Groundnut oil, cocoanut oil, niger seed oil, ghee, dhania, jeera, poppy seeds, chillies. tea, soda, cloves, dhupbati, dhuna, empty tins (d).
- 45. Shri Indra Nath Banerjee carrying on business under the trade name Indra Chemical Works. 57 Radhabazar Street, Calcutta (a); RB/1529A, 24-3-65 (b); Pipes and pipe fittings, rexine, oil can, small tools, hinges, screws, bolts, nuts, washers, hand bellows, locks, laches, electrical equipments and

- fitt ngs, laboratory chemicals, sanitary fittings, bags and belts, wooden handles, sealing was and window fittings, mosquito sheets, metal floor and car polish, buckets, essence, fittings and copper locking wire (d).
- 46. Shri Jiwanram Agarwala (Proprietor) ing on business under the trade name Messrs. | Shyam & Co., 46/1 Strand Road, Calcutta RJ/3141A. 19-3-65 (b).
- 47. Shri Sarat Ch. Das (Proprietor) carryi business under the trade name Messrs. Essde prises, 57 Monohardas Street. Calcutta RJ/3142A, 19-3-65 (b); (1) Raw materials Busineral oil, linseed oil, castor oil, robbin, sylorising, iron powder, cotton tape, packing metal container, (2) Plant, machinery, spare and accessories. Provided that all goods for exemption from payment of sales tax is claime intended for use in the actual process of manufof the goods named below: (i) Cable compiron cement, oil resin tape, electrical accessing insulating goods (c); Stone chips, ballasto, of tape, glass cloth, rubber powder, electrical insulating materials (d).
- 48. Shri Brijratan Pugalia. Shri Premratan I lia, Sm. Siri Kanwan Devi Pugalia. Sm Bimdla Pugalia (Partners) carrying on business under trade name Messrs. Pugalia Trading Co. Mahatma Gandhi Road, Calcutta (a): RJ 31 25-3-65 (b): Diary, pencil, clips, pen, duster, paper weight, basket, staple machines, brush tape, refill, gum erazer, pin, calling bell, number machines, graph paper, tracing paper, cotton tenvelopes, plastic and breolite caps, belang, no bristle, leather belting, belt fasteners and belt lat cotton and rubber belting (d).
- 49. Messrs. Ramesh Ch. Mukherjee, Sudh r B Makhan Rudra and G. D. Mukherjee carrying business under the trade name United Engineer Industries, 47A B. T. Road, Calcutta-50 SH/3602A, 13-3-65 (b); (1) Raw materials (2) Ple machinery, spare parts and accessories. Provide that all goods for which exemption from payment sales tax is claimed are intended for use in the act process of manufacture of the goods named below Fan parts (c).
- 50. Messrs. Gujarmal Gupta and Phulcha Agarwal carrying on business under the trade na New Bengal Trading Co., 45A Advasradha Gl Road, Calcutta-7 (a); SH/3603A, 13-3-65 f Groundnut, groundnut seeds, pulses (d).
- 51. Sree Subal Chandra Saha carryong on but ness under the trade name Subal Chandra Saha, Natherbagan Street, Calcutta (a). SH 3604A 18-1- (b); (1) Raw materials. Provided that all goods which exemption from payment of sales taxical claimed are intended for use in the actual process manufacture of the goods named below Read made garments (c).
- 52. Sarbasri Kamal Prasanna Roy, Nikhil Rajan Guha Thakurta carrying on business under trade name Messrs. Emcie Corporation. 14 Chandn Chawk Street, Calcutta (a); SL/4334A. 26-2-65 (1) Raw materials, (2) Plant, machinery, spare parand accessories. Provided that all goods for while accemption from payment of sales tax is claimed.

ruse in the actual process of manufacture ingal for sale of the goods named below: vibrators, cast iron, (ii) Seasoning machine fetable grinder and floor polishing machine engine, electric motors and switches, shafts, mild steel, steel pipes, bolts, nuts, bearings, non-ferrous metals (d).

Son H K. Loo carrying on business under k name Messrs. H. K. Loo & Co., 2C Temple calcutta (a); SL/4336A, 27-2-65 (b); Timber, santar) fittings, asbestos sheets, plywood or materials required for interior decoration lags (d).

Abu Zafar Md. Osman Gani carrying on under the trade name Messrs. Sahera & Co., kashi Street, Calcutta, Calcutta (1) (a); B. 3.3-65 (b); Raw hide and skin (d).

subasti Ramdeo Gupta, Rajbahadur Gupta gon business under the trade name Messrs. i Motors, P-50 Princep Street, Calcutta (a); 7A, 5-3-65 (b); Motor parts and accessories datual bearings (d).

Shi Sachindra Chandra Mallick carrying on ander the trade name Messrs. Mallick Entityprise, 67 Bepin Behari Ganguly Street, 1(a), SL/4338A, 9-3-65 (b); Raw materials, that all goods for which exemption from tof sales tax is claimed are intended for use attal process of manufacture in West Bengal of the goods named below: Cooker made has and galvanised sheet (c).

Shri Amritial Devkaran Tanna carrying on so under the trade name Messrs. Auto Pro-169 Metcalfe Street, Calcutta (a); SL/4341A,

i Sin Biswanath Agarwalla carrying on businder the trade name Messrs. Ceramic Products man. 32 Metcalfe Street, Calcutta (a); 324, 15-3-65 (b).

Shri Abani Mohan Roy Chowdhury carrying banness under the trade name Messrs. Best Paris Co., 126C Dharamtola Street, Calcutta St. 4343A. 15-3-65 (b); (i) Spare parts and ones of motor vehicles, (ii) Engine oil and tang oils. (iii) Greases (d).

Messrs. Sakow Industries (Private) Ltd., 35 farjan Avenue, Calcutta (a); SL/4344A. 16-3-65 tationite lumps and powder, vermiculite. mandualde, red oxide of iron lumps and powders, to lumps, mica powder and scrap, bauxite ore moder, dolomite lumps and powders, lime stone and powders, quartz lumps and powder (free ton), felspar lumps and powders, graphite cruand powder, china clay, calcite. blacking (coal powder) fire clay, ferro alloys, flourspar and powders, rock phosphate (d).

Messrs. Valji Dhanji Patel, Vastaram Jasraj Voni Bhimji Patel, Parvati Valji Patel and Jivraj Patel (Partners) carrying on business be trade name Shiv Shankar Saw Mill, 2 Hazi Lane (Bagkhal) Konnagore, Hooghly (a): A, 18-3-65 (b); (1) Raw materials, (2) Ty spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Packing boxes, (2) Sized planks and timber (c).

62. Messrs, Debendra Bijoy Hazra, Sourendra Bijoy Hazra, Ramendra Bijoy Hazra and Santosh Kumar Hazra (Partners) carrying on business under the trade name Debendra Bijoy Hazra & Bros., Chinsurah, Town Guard SP/1721A, 20-3-65 (b); (1) Raw materials, (3) Consumable stores, viz., coal. Provided that all goods for which exempton from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats, tea, nonta (c)

#### S. K. BOSE, Commissioner.

No. 102 C. T. 1st April 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act. 1941 (Bengal Act VI of 1941). the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes: (a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for use in manufacture in West Bengal for sale
- (d) Goods for resale in West Bengal.
- (e) Date of amendment
- 1. Shri Panchanan Ghosh, carrying on business under the trade name Messrs, Panchanan Ghose and Co, 87 A, Diamond Harbour Road, Calcutta (a);AL/285A, 20-5-52 (b), (A) (I) Raw materials, (2) Plant machinery, Spare parts and accessories: Provided that all goods forwhich exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Teak wood Round Block and (ii) Teak wood Boards for (iii) Electrical switch Board purposes (c); (A) Aluminium wires and rods, copper and brass sheets, solder and rosin, copper outh, clips and nichrame and erueka wires (d); 25-3-65 (c)
- 2. (8) Sri Hiralal Garodia and Sri Lokenath Garodia, carrying on business under the trade name of Jiwraj Hiralal and Co., (for) Sri Hiralal Garodia and Sr Lokenath Garodia, carrying on buisness under the trade name of Jiwraj Hiralal, 26.1, Armenian Station, Calcutta (a); AT/486A, 24.9 41 (b); 19-3-65 (c)
- 3. Sri Tolaram Bothra, carrying on business under the trade name Messis Tolaram Bothra, 40-A, Armenain Station, Calcutta (a), AT 1675-A 21-5-46 (b); (D) Umbrella cloth and all materials tools and implements certified to be required in the process of manufacture of umbrella for sale, (A) (1) Raw materials, tools and implements; Previded that all goods for which exemption from payment of ales tax is calimd are intended for use in the actual process of manufacture in West

- Bengal of the goods named below: (i) umbrella cover, (ii) umbrella (c); (A) Umbrella accessories (d); 19-3-65 (e).
- 4. (8) Sri Kuberdas Hemchad Shah, Sri Kirti Kumar Hemchand Shah, Sri Bharat Kumar Hemchand Shah, Sri Mahesh Kumar Hemchand Shah, carrying on buisiness under the trade name Assam Bengal Mill Stores Company, (for) Sri Hemchand Shah, carrying on business under the trade name of f ssam Bengal Mill Stores Company, 16/2-A, Armenian Stroot, Calcutte (a); AT/1642-A, 12-2-46 (b); 19-3-65 (e).
- 5. Sri Biswanath Agarwala and Sriniwas Agarwala, carrying on buisiness under the trade name Sriniwas Biswanath, 15/2, Armenain Street, Calcutta (a); AT 2829A, 26-11-51 (b); (A) Linseed oil and ground-nut oil (d); 19-3-65 (e).
- 6. Sri Hirji Haridas Rajda carrying on business under the trade name Rajda Sales Corporation, 1, Prtuguese Church Street, Calcutta (a); AT/3787A, 13-10-61 (b); (A) Glass ampules, Hydrometre, pot. Permanganate, hydrogen peroxide, flask (d); 20-3-65(e).
- 7. (S) Sarbasree Ramaniklal Ratanshi, Pratap Ratanshi, Prakash Chandra Ratanshi (minor) and Dilip Kumar Ratanshi (minor) partners, carrying on business under the trade name Ratanshi Bhawanjie (for) Smt. Padma Bai, Sri Ramaniklal Ratanshi, Sri Devji Ratanshi, Sri Pratapshi Ratanshi, Sri Prakash Chandra Ratanshi and Sri Dilip Kumar Ratanshi partners, carrying on buisness under the trade name Ratanshi Bhawanji 35, Armenian Street, Calcutta (a); AT/1410A, 16-1-45 (b); (D) Hessian, jute products and country product (d); 20-3-65 (e).
- 8. (S) Messrs, Mohanlal Soni, Radha Krishna Soni and Ram Gopal Soni, carrying on buisiness, under the trade name Mohanlal Soni, (for) Sri Mohanlal Soni, carrying on business under the trade Mohanlal Soni, 196, Cross Street, Calcutta (a); AT1087A, 8-7-43 (b); 20-3-65 (e).
- 9. (8) Messrs. Amlokehand Chandak, Motilal Chandak and Dhanraj Chandak, carrying on business under the trade name Ishwardas Amolakhehand. (for) Messrs, Amlokehand Chandak, Rambux Chandak, Ramdhan Chandak and Motilal Chandak, carrying on business under the trade name Ishwardas Amolokhehand 208, Cross Street, Calcutta (a); AT/3314-A, 1-5-56(b); 22-3-65 (c).
- 10. Sarbasree Abhechand Uttam Chand Doshi and Champaklal Abhechand Doshi, partners, carrying on business under the trade name M. Abhechand and Co., 72, Canning Street, Calcutta (a); AT/300A, 23-9-41 (b); (A) Coir yarn and jolly board (d); 23-3-65 (e).
- 11. (8) Sri Rasiklal Chakanbhai, Sri Ramchand Lakmichand and Sri Lalit Kumar Chhaganlal carrying on business under the trade name R. Ratilal and Co., (for) Sri Rashiklal Chakanbhai, Sri Ramchand Laxmi-Chand and Sri Ratilal Chakanbhai, carrying on business under the trade name R. Ratilal and Co., 4 Rupchand Roy Street, Calcutta, (a); AT/1980A, 7-6-48 (b); 20-3-65 (e).

- 12. Messrs. Chattarsingh Sethia, Mangal Dharamchand Sethia and Joyraj Sethia, a business under the trade name Jugraj Chhata Noormal Lohia Lane, Calcutta (a); At 2674 (b); (A) Pipe fitting, fitter, ball bearing to huller, steam injector, (D) Corrugated sheet, pl dried fruits, spices (d); 24-3-65 (v)
- 13. (8) Sri Javerbhai Patel, Sr. Vithalbh Sri Chandra Kant Patel, Sri Raijikant Patel Kantibhai, Patel, carrying on business under name Javerbhai Beharilal and Co.. (for) Sri. Chandra ha Sri Raiji Kant Patel, carrying on business u trade name Javerbhai Beharilal (°c., °24 °25 °E Roy Street, Calcutta, Rupenarayan Road, (°c.) (1) (a); AT/239B, 24-9-41 (b); 25-3-65 (e)
- 14. (8) Messrs. Gangadas Maherswari and H Maheswari carrying on business under th name Gangadas Ramanlal, (for) Messrs. (a Ramanlal 51, Cross Street, Calcutta (a), Al 14-5-48 (b); 25-3-65 (e).
- 15. Messrs Gita Ganguly, Gitatijah Baner Sunil Ganguly, carrying on business under the name Birdman and Co., 5/2K Panditia Read (a); BH/3492A, 10-6-63 (b); (A) Measuring inst (d): 19-3-65 (e).
- 16. Sri Radhakishan Tibrewalla, carryng o. l under the trade name Messrs. R. K. Trading (o., Lower Circular Road Calcutta (a), BH 2996-A 4-4 (A) Automobile Spare Parts (d); 25-3-65 (c)
- 17. Md. Abdul Hamid Khan, proprietor of on busiess under the trade name Mess: Abdul Khan, Abdul Hamid Khan, Bijoyram Burdwig BN/565A, 22-7-48 (b); (1) Oils, (A) Groundig and cocoanut oil (d); 16-3-65 (c)
- 18. Messrs. Champalall Chhajer Mulchaid C. Gobindram Chhajer and Ram Lall Chhajer, earn business under trade name Chhogmall Labhu Salar, Mursidabad (a); BR 25-A 25-9-41 (b) Groundnut oil, Cocoanut oil, Linseed oil condand broom stick, (D) Oils (d); 12-3-65 (c)
- 19. Messrs, Radha Benode Dutta Hari Sudai and Sashi Bhusan Dutta, carrying on busices the trade name Sashi Bhusan Dutta and Sons, K Murshidabad (a); BR/494A, 31-7-57 (b), (D) (A) Linseed oil, chillies, cumin seeds, carander sweet funnel, carway seeds, calary fruits—fen seeds, cardamom, catechu, hing, amia, bahara is sora, sulphar, tin ingot and lead (d), 23-3-65 (e)
- 20. Sri Banshi Lal Marothi, carrying on busines the trade name M/S. Bansilal Surajmal. Khagn Post Khagra, Mursidabad (a); BR 257 A. I. (b); (D) Oils and spices, (A) Cardamon. carway sweet funnel, fenugreek seeds. cumunseeds, chillies, jute-twine incense, mej powder, of cocoanut oil and linseed oil (d); 23-3-65 (c)
- 21. Shri Taluram Parcek, Shri Khemra l Shri Tonsukraj Parcek, Shri Indra Chand l carrying on business under the trade name Ess Trading Co., 165 Lower Chitpur Road, Calcut

- 3105A. 27-7-59 (b); (A) Typewriters, Pumps and Equipments (d); 5-3-65 (e).
- Messrs Sa hikanta Bhaichand Shah. Bhaichand Shah. Chandra Kanta Bhaichand Shah. botolal Mathubhai Mehta, carrying on la iness de trade name Messrs. Chandra Kanta & Co. (Saming Street, Calcutta (a); CL/3763A, 19-10-62 (b); Numey and pipal (d); 6-3-65 (e).
- 3 (8) Messrs. Amritalalji Shethia, Narendra Kumar hi Shethia. Jamunabai Ialji Shethia, Jayantilal hi Shethia, carrying on business under the trade he Messts P Jayantilal & Co. (for) Messrs. Jayantilal hi Shethia and Praji Jethabhai Thakkar, carrying on ones under the trade name Messrs. P. Jayantilal & Joll. Canning Street, Calcutta (a): C1/3490A, hi (b): 6-3-65 (e).
- M Shri Dipchand Dungershi Parekh, carrying on mess under the trade name Messrs. Swastik Syndisci 52 Canning Street, Calcutta (a); CL/3189A, 550 (b). (A) Electric tube lamp and accessories (d); 165 (e)
- 5 Me+18. Sahabuddin, Bakmdan Mm, Jaman Sk. h much Khalil, Muharrum Ah, carrying on busisunder the trade name Messrs. India Tea Trading + 145B. Chittaranjan Avenue, Calcuta (e); CL/ hA 28-8-57 (b); (A) Folio, Scrap, Alumnia m (d); 55 (c)
- 5 (8) Mchammed Julil, Mohammed Shafique, hammed Farooque, Mohammed Juward, Mohammed dalarrying on bur iness under the trade name Vessis, in A. Co., 11 Sreenath Babu Lane, Calcutta, r.Mohammed Julil Mohammed Faroocae Mohammed fique and Mohammed Jaward, carrying on burmess for the trade name Vohra & Co., 11 Sreenath Babu in Calcutta (a) CL/3347A, 21-11-61 (b), 12-3 C5 (c).
- 5 Sarbasree Pran Kumar Guha, Arap Kumar scariying on business under the trade name Mesers, July Bro 83 Chuttaranjan Avenue Cabutta (a); 387A, 21-12-62 (b); (A) Wooden camp furniture, is Topaulus (d); 12-3-65 (e).
- 8 Messs Kantilal Tribhuban Dae and Hir.chand shilas Doshi, carrying on business under the trade 8 Messs Doshi Commercial Corporation, 55, mmg Street, Calcutta (a); CL/ 3661A, 7-2-64 (b); Jute webbing (d), 12-3-65 (e).
- 9 Shri Bhabani Charan Mookerjee, proprietor, ying on business under the trade name Associated infacture & Industries Corporation (S) 309, Bowler Street, Calcutta (for) 2 Commercial Buildings, Metaji Subhas Road, Calcutta (a); (S) CL 3843A, LR 2714A (b), 12-3-65 (e).
- Shi R S. Mudgal, carrying on business under trade name Oapee Sales Corporation, P-40, India hange Place, Calcutta (a), CL/3652A, 20-1-64 (b); Thermoflusks (d); 13-3-65 (e).
- l Messrs. Dhirajlal Tribhovan Mehta, Bhogilal kovandas Shah, Navin Chandra Mulchand Lakshmi.

- carrying on lariness under the trade name Mosers, Bliogdal Mehta & Co., (8) 55, Canning Street, Calcutta (for) 37, Ezra Street, Calcutta (a); CL/2759A, 14-9-56 (b), 13-3-65 (c).
- 33 Me sis, Kamal Town Trust & Jhabarmal Soraf, carrying on business under the trade aimo Mesars, Juguilal Kamalapat, (S) 11 Rabindra Sarani, Calcutta, (for) 7. Council Home Street, Calcutta (a); (S) CL/3844A, (for) EL/2901A (b), 13-3-65 (e).
- 34 Messis Juggilal Kamalapat (Agency) Pr.Ltd., (8) 11. Rabindro Saraci, Celeutta(for) 7 Council House Street, Calcutta (a), (8) CL/266B (for) EL/241B (b); 13-3-65 (c).
- 35 Sher Kishanlal Dahma, carrying on business under the trade name Honesty Pipe Industries, 161/1, Harrison Road Calcutta (a), CL 3448A, 8-8-62 (b); (A) Iron tivets mats and holts and pipe fittings after the words from pipe and galvanised from pipes (c); 13-3-65 (c)
- 36 (8) P.A. Abdul. Rasheed and P.R.Rafeeque Ahmed c. rrying on burners under the trade name Messis. P.A. Abdul. Rasheed & Co., (for) P. A. Abdul. Rusheed and P.I. Kulerque Ahmed carrying on busiters under the trade mome P.A.Aldul. Rasheed, 1 Colooto'r Street Calcutta (a) CL 2353A, 3-7-51(b); 15-3-65 (c)
- 37 Shir Panchao a Scal, carrying on business under the trade name Merris Calcuta Machinery & Engineering Co., 27 Chattawella Lane, Calcuta (a); CL/3337A, 941-61 (b) (A) Locks, Tim cam. Ridgings, Polyttere Pipes, Crecerides Fifter receivers. Ali ms Sared Piper Emery Cloth, Leather poods. Liquid Soap, Window and Door fittings, Lentern, Chalk (d); 16-3-65 (c)
- 38 Sher P. N. Jochi, carrying on business under the trade name Messus Frank & Fairlie, 117B, Chittaranjan Avenue, Calcutta, (A) Addl. Place of business. Calcutta (I) (a) (S) CL/267B, (for CL/3516A (b), 18-3-65 (c).
- 39 Messis Jupallashore Agarwala, Ram Kumar. Agarwalla and Santlal Aparwalla, partnere, carrying on the mess under the trade name Shu Titet Stores, Kalimper p (a) DJ 714A, 3-4-52 (b). (A) Tinned meat, Dry from (d), 16-3-65 (e)
- 40 (S) Messis Cuthbertson & Harper (India) Private Ltd. (for) Mes is Cuthbertson & Harper (India) Ltd., 10 Government Place East, Calcutta (a), EL, 275A, 30-10-41 (b), 20-3-65 (c)
- 41. (8) Mersis Phelps & Co Private Ltd. (for) Mersis, Phelps & Co. Ltd., 21 Old Court House Street, Calcutta (a), EL 2615A, 15-7-52 (b); 20-3-65 (c).
- 42 Me ers Santanu Chowdhuri, Haladhar Dey and Mohiri Mehan Ghosh, Siddhartha Chowdhuri, parterm carrying on business under the trade name Messrs Chaudri & Co., 4 Bankchall Street, Calcutta (a); EL/ 3605A 20-7-63 (b), (A) Tm myots (d): 19-3-65 (e).
- 43. Meers. Sudsons (P) Ltd., 3 Esplanacie East, Calcutta (a), EL/3065A, 26-2-46 (b), (D) Tools, hardware and chemical products (c); (D) Hardware, chemicals, minerals paints, varnishes, lubricating oil, hides, leather, skins rubber, rubber products, fertilisers.

- jute, textiles, electrical accessories, stationery and automobiles, (A) spare parts of machineries, iron and steel, non-ferrous metals, shampings, forgings and lubrications, packing materials (d): 22-3-65 (e).
- 44. Shri S. L. Mchta, carrying on business under the trade name Shyam Commercial Corporation, 3 Mangoe Lane, Calcutta (a); EL-3502A, 2-2-62 (b), (D) Bukram, guametal fittings, metal containers, valves, drawer lock, (A) Electroplating anodes, nickel cloride, nickel salt, poli-hing composition and metal cleaner (d); 22-3-65 (e).
- 45. Messrs. Shyamsunder Goenka, Ramprosad Goenka, Sitaram Chowdhury, Sm. Gayatri Debi Goenka and Sm. Sabitri Debi Goenka, carrying on business under the trade name Sanitary Ware Distributors, 15 Stephen House, Mission Row, Calcutta (a); EL/280B, 19-3-58 (b); (A) G.1.pipes and G.1.P-fittings (d), 23-3-65 (e).
- 46. Me.srr, Wire Machinery Manufacturing Corporation Pvt. Ltd., 1A, Vansitart Row, Calcutta-1 (a); EL-3570A, 3-12-62 (b), (A) suspension crane, patenting furnace, after the words galvanising plants for sale (c); 23-3-65 (e).
- 47. Me srs. Britinaya Building and Iron Co.Ltd., Stephen Hou e, 4, Dalhousie Square, East, Calcutta (a); EL/1020A, 26-9-41 (b), (D) (3) Consumable stores, viz, lubricants, diesel oil, acid hydrocloric, zinc, amoncloride, paints, machine oil, grease, (A) (3) Consumable stores, e.g. lubricants, diesel oil, acid hydrocloride, zinc, amoncloride, paints, machine oil, grease, µas and Electrod's (c); 24-3-65 (c)
- 48. Shri V. N. Upudhyay, carrying on business under the trade name M/S. Upadhyay Bros & Co., 11/2 Narasingh Dutta Road, Kadamtola, Howrah (a); HW/ 2456Λ, 15-10-65 (b); (A) Rubber goods and Rubber bags for lining on Pipes and pipe fittings (d), 19-3-65 (e).
- 49. M'S. Kohinoor Manufactureing Corpn. (P) Ltd., 5/1 Bosenery Lone, Howrah (a); HW/1578A, 14-11-65 (b); (A) Sturches, White Dextrine, Yellow Dextrine, Thinboiling starches, coroflour, Printing and Whitting paper, cover paper, Poster paper, Sulphite paper, Tissue paper, Craft paper, Match paper, Hand made paper, Duplicating paper (d); 23-3-65. (e).
- 50. Messrs Abdul Hafiz, Dhanpat Singh Gupta and Siatram Gupta, carrying on business under the trade name Symphony, 18A G. T. Road, South, Howrah (a); HW 2817A, 22-3-65 (b); (A)Fan and Refregerator (d); 23-3-65 (e).
- 51. Messrs, Bimal Kumar Rakshit, Amal Kumar Rakshit, Jagannath Rakshit, Narayan Chandia Rakshit, Durga Charan Rakshit and Debi Prosad Rakshit, carrying on business under the trade name M/S. Bepin Behari Rakshit & Sous, Bagnan, Howrah (a); HW/164B, 23-2-65 (b); (A) Sized Timber (d); 24-3-65. (e).
- 52. Mossrs. Purushottamdas Maskara, Radheyshyam Kedia, carrying on business under the trade name Purosottamdas Proskash Chandra, 9 Jagomohan Mullick Lane, Calcutta (a); JK/3197A, 11-8-65 (b); (A) Curdy Seed (d); 22-3-65 (c).

- 53. Messrs. Mohri Devi Chowdhury, Dwarka Pr. Chowdhury, Harkarandas Chowdhury and Niru Kumar Chowdhury, carrying on business under the transmer Orient Laminating Company. 9 Ram Kurakshit Lane, Calcutta, (A) Branch shop at 12 Court House Street, Calcutta-1 (a); (S) JK 295B. (JK/3330A (b); 23-3-65 (e).
- 54. Sri Mahendra Kumar Himatsiegka, carry on business under the trade name M S. M K Him i;ka & Co., 5 Ramkumar Rakshit Lane, Calcutta JK/3281A, 30-9-62 (b); (A) Carbide shelge, 25-3-65 (c).
- 55. Sarbasree Nanda Kishire Kedia, Murahlal Ke and Gourisankar Kedia, partners carrying on busin under the trade name M/S. Kedia Stores, Dinbay Jalpaiguri (a); JP/64A, 29-9-41 (a); (b) General Mehandise and Stationery, (A) Tiolet goods, perfume gosmetics, vermillion, butter, ghee, cutlery, barl sotifood, jute bags, lampwick, lozenges, comb, plas goods, dhup, colour, soap, niwar, blade, razor, butte glass ware, playing cards, hurricane lantern, tor light, needle, isubgule and toy (d); 12-3-65 (e).
- 56. (8) Sri Gyan Chhabra, Sri Kesholal Grover a Sri Vijoy Kumar Chhabra, partners carrying on busin under the trade name M/S. Bharat Shoc Co (6) Sri Harbans Chhabra, carrying on business under t trade name M S. Bharat Shoc Co., P.O Siliguri di trade name M S. Bharat Shoc Co., P.O Siliguri di triet Darjeeling (a); JP/1906A, 22-6-59 (b). (A) Leath goods, rubber goods, shoe materials shocks and be polish (d) 19 3-65 (e).
- 57. (3) Sri Hari Priya Singha, carrying on busine under the trade name M/S. West Bengal Fine Art Pref for Ashim Kumar Singh carrying on business under the trade name M/S. West Bengal Fine Art Pref Jalpaiguri town, P.O. & Dt. Jalpaiguri (a), JP 1970/12-5-60 (b); 23-3-65 (c).
- 58. Messrs, Indramal Agarwalla, Parashuram Agarwalla, Dewatram Agarwalla and Barachand Agarwalla carrying on business under the trade name Bal Prosad Shyamlal, P.O. Sailechat, Dt Jalpagari Japaiguri (2) (a); JP/97A, 30-5-53 (b), (A) Lussed (D) Hardware goods, hessian cloth enamel good cycle, and cycle parts (d); 24-3-65 (c)
- 59. (S) Messrs. Kshitish Chandra Das, Dulal Chardt Das, Nanda Kumar Das and Sukhan Chandra Das, carrying on business under the trade name kata tala Mistanna Bhandra, (for) Messrs. Kshitish Chandra Das, Dulal Dhandra Das, Nanda Kumar Das and Sukha Chandra Das, carrying on business under the trade name Sudha Chandra Das, P.O. and Dt. Jahanguri ta JP/621A, 24-7-49 (b); 25-3-65 (c).
- 60. Sri Prafulla Kumar Kundu, proprietor carya on business under the trade M/S. Profulla Kumar Kund Mirabazar, Palassey, Nadia (a); KR 1971A, 3-2-61 (b (A) Sutali, Groundnut oil, Linseed oil (d), 5-3-65 (d)
- 61. Abani Kanta Bhattacharjee, proprieto carrying on business under the trade name MS Lok nath Stores, Mirabazar, Palassey, Nadia (a); KR 2087, 1-9-64, (b); (A) Tea, Barley, Lozenge (d); 5-3-65 (e)
- 62. Sri Dharma Das Chowdhury, proprietor carryal on business under the trade name M S. Dharma D. Chowdhury, Hirabazar, Palassey, Nadia. (a). KR 2084 (b); (A) Linseed oil, Groundnut oil (d); 5-3-4 (e).

Tulsidas Poddar, Hiralal Podder, Shyambar and Bankim Behari Podder, partners, business under the trade name M/S. Sitanath Sons. Poramatola, Nabadwip. Nadia (a); \$\frac{1}{5}\tau\_{11}\tau\_{17}\tau\_{11}\tau\_{17}\tau\_{11}\tau\_{17}\tau\_{11}\tau\_{17}\tau\_{11}\tau\_{17}\tau\_{11}\tau\_{17}\tau\_{11}\tau\_{17}\tau\_{11}\tau\_{17}\

Str Kumud Ranjan Sinha. proprietor, carrying on under the trade name M/S. Sinha Supply hantalpota. Krishnagar, Nadia (a); KR/96B, (b). (A) artificial sweetner, cocoanut oil, gual ghee, squash (d); 16-3-65 (e).

Shri Raghubir Prosad Gupta, proprietor, carrybusiness under the trade name M/S. Raghubir Gupta & Sons. 223/D Cornwallis Street. Cal-4) MK 3219A, 15-12-60 (b); (A) Suction pipe, how tail. clamp, foot-valve (d); 20-3-65 (e).

MS Hastings Street Properties Private Ltd., Latuki Bagan Lane, Calcutta -6 (a); MK/3357A-(b) (A) N S, scrap, m. s. Angles, m. s. rounds, fats (d), 20-3-65 (e).

(8) Shri Bansidhar Dey, proprietor, carrying mes under the trade name M/S Gopinath Dey (for) Sarbasree Jagadish Ch. Dey, Bansidhar P Arun Kr De, partners, carrying on business the trade name M/S. Gopinath Dey & Co., 27K Road. Calcutta-6 (a); MK/54A, 3-11-41 (b);

Shn Sampathal Shaw and Sm. Kirta Devi, a carrying on business under the trade name Imalal Mahabir Prasad Metal Industries, 22/1 West Road, Calcutta (a); MK/3753A, 18-6-64, b Crucible scrap after Aluminium scrap (d);

Shri Mohanlal Mundra carrying on business he trade name M/S. Foltex India, 29 Muktaram steet, Calcutta (a); MK/3653A, 29-11-63 (b); mucole sheets after the words "Wire Healds" 13-65 (c)

IS) Shri Amulya Charan Bysack, Shri Atul Bysack, Shri Ratan Kumar Bysack, Shri am Bysack Shri Chandi Charan Bysack and sharan Bysack, carrying on business under the same M S Amulya Charan Basack, (for) Shri Charan Basack carrying on bisness under the same M S Amulya Charan Bysack, (S) 93/3/1, high Street, Calcutta, (for) 93/3/1, Hari Ghosh Calcutta (a); MK/45A, 22-9-41 (b); 24-3-65 (c).

Shn Om Prakash Agarwala, proprietor, ton business under the trade name M/S. T. M. 'Co. 9 Cornwallis Street, Calcutta (a); MK/31-10-64 (b); (A) M. S. Plates, M. S. Angles. Osts and M. S. Channels (d); 24-3-65 (c).

(8) Sm. Nirmala Das, proprietress, carrying on under the trade name M/S. Manwell Agency, andra Nath Das and Sm. Nirmala Das, carriyng aess under the trade name Manwell Agency. Pper Circular Road, Calcutta (a); MK/2930A, b(b); 25-3-65 (e).

- 73. Shri Gopal Chand Lahoty, Shri Chand Ratan Lahoty and Shri Suraj Ratan Lahoty, carrying on business under the trade name M/S. Jatroy & Co., 26 Upendra Chandra Banerjoe Road, Calcutta (a); MK/3583A 28-6-63, (b); (A) Electrical Fan parts, Bushes, Filter parts, Motor Cycle accessories after stud (c); 25-3-65 (e).
- 74. Shri Parmananda Mohanta, proporiteor, carrying on business under the trade name M/S. Parmananda Mohanta, P.O. Balurghat, West Dinajpur, (a); ML/170A, 3-9-49 (b); (D) Stationery goods (d); 19-2-65 (e).
- 75. Shri Rampada Dutta, proprietor, carrying on business under the trade name M/S. Narayan Tobacco Stores, (S) No. 3 Govt. Colony, Malda (for) Raj Mahal Road, Malda (a); ML/637A, 20-1-61 (b); 19-2-65 (e).
- 76. Sarasree Banowarilal Agarwalla, Mulchand Agarwalla, Dwarika Prasad Agarwalla and Durgadutt Agarwalla. partners, carrying on business under the trade name M/S. Khirajwall Agarwalla & Sons., P.O. Hili, West Dinajpur (a); ML/97A, 12-12-57 (b); (D) Stationery goods (d); 20-2-65. (e).
- 77. Sarbasree Bhupati Bhusan Kundu, Bibbhuti Bhusan Kundu and Ananda Mohan Dey, partners,; carrying on business under the trade name M/S. Bhujanga Bhusan Kundu & Sons, English Bazar, Malda (a); ML/60A, 4-12-52 (b); (D) Stationery, (A) Ink, carbon paper, chalk pencil, cloth and board duster, pencils, type writting ribbons, stencils, black board, scientific apparatus for school and college, home science apparatus, survey mstrument, eraser, paper weight, paste board, inkpots, register and exercise khata, diary and account book, nibs and pens, gum and paste, scaling wax, files and envelops, geometrical instrument, laboratory chemical register, reagents, jute and thread ball, cotton thread ball, knives, globe, needle, pins, gem clips, hand clips, rubber stamp and pad pin cushion, dot pen and peon book, refill, date stamp, calling bell (d), 20-2-65 (e);
- 78. Shri Annada Prasad Sharma, proprietor, carrying on business under the trade name M/S. Annada Biri Factory, P.O. Hili, West Dinajpur (a); ML/117A, 16-3-51 (b), (A) Birileaves (d); 22-2-65 (c).
- 79. Sree Nibaran Chandra Das (proprietor), carrying on business under the trade name Messrs. Kadambini Cycle & Light Co. Netaji Subhas Road, Malda (a); ML/745A, 1-4-60 (b); (A) Tri-cycle and its parts, cycle oil, petromax and its parts, stove and its parts, gasstand, kerosene table lamp and its parts, electric table lamp, bulbs, switch, wire, plugs sockets and lampholders, rexine, cycle locks, gramophone needles and cycle light and wick stoves and its parts (d); 23-2-65 (e).
- 80. (S) Sarbasco Ram Gopal Agarwalla and Gita Debi Agarwalla, partners, carrying on business under the trade name Messrs, Hemraj Ram Gopal, Hili, West Dinajpur, (for) Messrs Memraj Ram Gopal, Hili, West Dinajpur (a); ML/8B, 17-6-58 (b); 22-2-65 (e).
- 81. Sarbasree Shyamlal Neemchand, and Onkermal Agarwalla, partners, carrying on business under the trade name Messrs, Shyamlal Neemchand, Balia Nawabganj. Malda (a); ML/35B, 16-2-62 (b); (A) Jute twine (d); 24-2-65 (e).

- 82. Sarbasree Chhaganlal Rathi, and Ratanlal Rathi, partners, carrying on business under the trade name Messrs. Mahabir Stores, Kaliaganj, West Dinajpur (a); ML/419A, 2-4-56 (b); (A) Sugar candy, castor oil, paper, linseed oil, gulal, abir, sodi-bi-carb, groundnut oil, coal tar, sutli, ghee, groundnut, biscuit, coconut coir, string, match, agarbati (d); 24-2-65 (e).
- 83. Shri Satya Ranjan Guha, proprietor, carrying on business under the trade name Messrs. Laxmi. Stores, Balurghat, West Dinajpur (a); ML/173A, 2-8-51 (b); (A) Thermometre, bedding, holder, leather suit case, file, case, diary and cards-palm candy, shoe polish, blade, mantle (d); 24-2-65 (e).
- 84. Sree Ajay Kumar Chowdhury, propritor, carrying on business under the trade name Messrs. Choudhury Brothers, Netaji Subhas Road, Malda (a); ML/719A, 22-7-63 (b); (A) Metric weights, Locks and Keys (d); 25-2-65 (e).
- 85. Sm. Laxmibala Dutta and Sri Dhirendra Nath Dutta, partners, carrying on business under the trade name Messrs. Laxmi Book Depot., Post Office Road, Malda (a); ML/281A, 18-12-54 (b); (A) Mahajani khata, sehool and college laboratory khata, biology box and instrument box (d); 19-3-65 (e).
- 86. Shri Sachindra Bhusan Talukdar and Bhujanga Bhusan Talukdar, partners, carrying on business under the trade name Messrs. Kalpataru Bhandar, Mohanbati, Raiganj, West Dinajpur (a); ML/624A, 19-7-60 (b); (A) Soap not manufactured in a factory, biscuits not manufactured in a factory, scented hair oil, jeera, tejpata, dalmut, dhup kathi, dhup and groundnut (d): 9-3-65 (e).
- 87. Shri Manindra Kumar De, proprietor, carrying on business under the trade name Messrs. Radio Sign, 27 Netaji Subhas Road, Malda (a); ML/742A, 18-3-64 (b); (A) Camera and its accessories, film, flash bulb, flash gun and album (d); 19-3-65 (c).
- 88. (S) Sarbashri Nani Gopal Basak, Benoy Krishna Basak, Balaram Basak, Baidya Nath Basak, Santosh Kumar Basak, Narayan Chandra Basak, Govinda Chandra Basak, Gouri Bala Basak and Kalpana Basak, partners, carrying on business under the trade name Messrs. Basanalaya (for) Proprietor Shri Nani Gopal Basak, carrying on business under the trade name Messrs. Basanalya, Hat Road, Malda. (a); ML/252A, 25-6-54 (b); 20-3-65 (e).
- 89. Sarbasri Kunjabehari and Chirangilal Toshinwal, partners, carrying on business under the trade name Messrs. Jagdish Bhandar, Kaliaganj, West Dinajpur (a); ML/564A, 30-7-58 (b); (A) Sodi-bi-carb, agarbati and achar (d); 19-3-65 (e).
- 90. Sarbashri Bishambarlall Mantri, Balchand Mantri and Maliram Mantri, partners, carrying on business under the trade name Messrs. Kanaialall Ram Narayan, Islampur, West Dinajpur (a); ML/657A, 8-9-61 (b); (A) Groundnut (d); oil 23-3-65 (e).
- 91. Shri Dherajlal Chandarana, proprietor, carrying on business under the trade name Messrs. Dharajlal and-Company, 11 Saraju Prosad Road, Malda, (A) (1) Kaliaganj, District West Dinajpur (a); (S) ML/41B (for) ML/744A, 3-4-64 (b); 24-3-65 (e).

- 92. Mesars. A. K. Dutta, A. K. Dutta and Dutta, carrying on business under the trad Mesars. Dutta Wire Products. (8) 42 Strand Calcutta (for) 113E Netaji Subhas Road Calcutta (for) 16-8-51 (b); 20-3-65 (c).
- 93. (S) Shri Nilmony Nandy, proprietor carres under the trade name Mesar Nandy & Co. (for) Shri J. B. Nandy, (I tor), carrying on business under the trade Mesars. J. B. Nandy & Co., 113K Neta has Road, Calcutta (a); MIt/626A, 24.9., 20-3-65 (c).
- 94. Shri Dinesh Chandra Shome, proprietor on business under the trade name Shome Brot Co., (S) 29, Sir R. N. Mukherjee Road, Calcutt 12 Netaji Subhas Road, Calcutta (a), (S) RB (for) LR/3088A (b); 13-3-65 (e).
- 95. Shri Biswanath Ghosh, carrying on hunder the trade name of Messrs. Ghosh Br 14/2 Old Chinabazar Street, Calentia (a) 1491A, 31-8-64 (b); (A) Enlarging lenses. Humic syringes, photographic tripods, flash gunstors and Hydrometers (d); 13-3-65 (e)
- 96. Messrs. Sudhir Kumar Haldar and Kalva carrying on business under the trade name E & Bottle Stores, 7 Ezra Street Calcutta (a). RB 29-7-63 (b); (A) Foaming chemical, cloudy che (d); 13-3-65 (e).
- 97. (S) Messrs, Rajnikant Himatlal Kampani Kumar Himatlal Kampani and Mahendra Kumar Ilal Kampani, carrying on business under the trade Kampani Bros. (for) Messrs, Rajni Kant Himatlal pani and Lalit Kumar Himatlal Kampa: a carryi business under the trade name Kampani Bros. Pollock Street, Calcutta (a): RB 1374A 3 (b); (A) Wrappers and Flaps (d); 13-3-65 (e)
- 98. Messrs. Shantilal Manilal and Shanbhulal Nearrying on business under the trade name Sant Co., 25 Pollock Street, Calcutta (a), RR 53A, 17-2-(A) Packing wooden cases, Lead Ingots Tamarm powder (d); 13-3-65 (e).
- 99. Messrs, General Industrial Stores Sup Co. Pvt. Ltd., (S) 27/29 Brahourne Road Ca (for), 10 Clive Row, Calcutta, (A) 10 Clive J Calcutta-1 and 137 Canning, Street, Calcutta (S) RB/115B (for) CR/227B (b); 15-3-65 (c)
- 100. (S) Messrs. Rasiklal V Sanghavi. Praful dra V. Sanghavi. and Ravi Chand V Sanghavi et on business under the trade name R Chapaklal (for) Messrs. Chamanlal V. Sanghavi Raski Sanghavi. Praful Chandra V. Sanghavi Chart V. Sanghavi and Ravichand V. Sanghavi earri business under the trade name R Champaklal & 5 Old Chinabazar Street, Culcutta (a). RB, 21-5-45 (b); 16-3-65 (c).
- 101. Messrs. Radhakrishna Agarwal and Kumar Agarwal, carrying on business under the name Associated Industrial Products Co. 5 & Row. Calcutta-1 (a); RB/1410A, 7-11-62 (b). (I Raw materials, (2) Plant, machinery, spare parl accessories, (3) Consumable stores, e.g., Groundard

girlt and polishing materials. Provided that all for which exemption from payment of sales chimed are intended for use in the actual process affacture of the goods named below: (1) Leather Martingal Strap, (3) Belt Laces (c); 16-3-65 (c).

Messis. Ramgopal Kajoria, Ramkumar Kajoria meshna Kajoria, Sitaram Kajoria, Lukhi prosad Sew Bhagwan Kajoria, carrying on business the trade name Jankidas Ramgopal, 48 Canning (alcutta (a); RB/30A, 29-9-41 (b); (D) Spices. a goods, Hardware goods, Oil, Chemicals. (A) Caus-Ash. Borax, Citric Acid, Ammonium hate Mono and Di., Hydro Sulphate of Soda, Blearb, Acetic acid, Sodium Bicarbonate, Tar-Jed Saheylic Acid, Boric Acid, Trisodium Phos-Yellow Prussiete of Patash, Terpineol (Arromatic (cls) Sodium Cyclamate NND, Phthalic Anhy-Johne, Methyl-Isobutyl-Ketone, Ethylelenl Mono Ethyl Ether (Oxitol), Phthalyl Sulpha-Mono rains and Reagent Chemical, Zinc ate Phenyle, Tin Oxide, Sclenium Powder, and Bierrh, Mercury, Red Oxide, Coconut oil, and Oil, Lubricating Oil, Acid. Correndar. , Cummin Seed, Cardamoms, Kapur, Katchi, er Katha, Starch, Cashew Nuts, Damarbatu 13), Copra, Cutch, Catachu, Nutmegs, Galangal 16), Long Pepper, Rampatri, Tapioca flour, Cotton Cotton Tarpaulins, Button Lac, Lac. Ultramarine Starch, Galvanized Iron Buckets, Cast Iron k. Cast Iron Pans, Cast Iron Pipes and Fittings. Iron Manhole covers with frames, Cast Iron Castings-Miscellaneous Castings, Gum. Wax. Tar and Coal Tar Products, Napthalin balls, Old aper Stick Lac, Shellac, Scodlac, Painters mate-Pigments, Iron & Steel, Metal, White lead, Zinc, r Calcum Carbide, Jute goods, Coir Yarn (d),

- Shri Gurcharan Singh Sethi, carrying on es under the trade name Sethi Brothers, 14 mck Street, Calcutta (a); RB/559Λ, 30-9-53 (b), 14 Ridgings (d); 19-3-65 (e).
- (8) Messrs. Monindra Mohan Bagchi and Ranjit at Roy, earrying on business under the trade name a Commercial Agency (for) Messrs. Nityananda lun Monindra Mohan Bagchi, Ranjit Kumar Roy, ing on business under the trade name Union mercial Agency, 57 Radhabazar Street, Calcutta RB 12A, 10-12-54 (b); 19-3-65 (c).
- i (8) Messrs. Padamshi N. Malani, Kantilal M. Manilal Padamshi and Kishore Padamshi, ag on business under the trade name Kishore ashi (for) Messrs. Padamshi Nagshi Malani, all Topandas Joshi, Kantilal M. Joshi and lal P Lodaya, carrying on business under the name Kishore Padamshi, P-36, Radhabaazr t Calcutta (a); RB/1082A, 19-1-60 (b); 19-3-65 (c).
- Shri Sunil Kumar Banerjee, carrying on busiunder the trade name Mesrs Allied Business oration, 7 Ezra Street Calcutta (a); RB/1342A. 42 (b); (A) Arcton gas (d); 20-3-65 (e).
- (8) Messrs. Raghunath Dutta, Pulm Behari a and Debendra Nath Dutta, carrying on business the trade name Dutta & Co., (for) Dutta & Co. d Chinabazar Street, Calcutta (a); RB/233A

29-9-41 (b); (D) Stationery goods, (A) Drawing cartridge paper. Ammonnia paper. Liquid Ammonia, Tee square, Set square, Drawing board, Box & Instruments for Drawing & Survey, Drawing Ink. Brushes, Holders Blotters, Ink. Ink stand, Ink pots, Pencils, Clips, Fastner clips. Tracing cloth. Mounted paper. Duplicating paper. Duplicating books, Stencil paper, Carbon paper, Sectional paper Graph paper, Copy Books, Ink powder, Ink tablets. Pencil Chalk, French powder, Drawing table. Trav. Rack. Stamping pad Pin, Cotton Tape, Sellotape Gum Tape. Type Ribbon, Teleprinter paper, Calendar Refil. Diaries. Engagement pad. Account-Books. Register Book. Peon Book. Printed forms, Visiting & Invitation Card. Callig Bells, Paper weight, Pin cushion, Nibs Twine & Threads, Scaling wax, Brass scal, Candle Lock, Tags, Paper bags, Envelops, Labels, Thumb Impression Set, Account paper rolls, Prefilling peneil & pen, Dot pens, Dot Refits, Eraser, Rubber & Rubber Bands, Brasso polish, Punching machine, Cutting machine, Kuife, stitching Machine, Suching wire Staple machine. Stapelles Eyelet & cyclet muchine Roller composision binding cloth, Gum, Paste Marking Ink. Pencil Cutter, Envelops opener, Cotton tags & Laces, Loose leaf binders Shorthand books, Scales, Letter Balance, Perforater, Paper fastner Grip Binders, Screw Binder, Stamp Rack (d); 22-3-65 (c)

- 108 Shri Rai chand Surana, proprietor, carrying on business under the trade name Calcutta Stores Supply Centre, 37 Canning Street, Calcutta (a); RB 1492A 9-4-62 (b); (A) Copper horizontal oil engine (d), 24 3 65 (c)
- 109. Messrs Kusum Products Ltd 9 Brahourne Road Calcutta (1) 24 Gandhi Sarak, Rishim, Sorompore, (a), RB S4B 17-S-48 (b), (A) (I) Raw materials, (2) Plant, machinery, spare parts and accessories (3) Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below; Ethyl Acetate plants (c); 24 3-65 (c)
- 110. Shri Lakhi Prasad Kotriwala, Shri Krishnalal Kotriwala and Sri Umushinikar Katriwala, partners, carrying on business under the trude name Measrs Harnathrin Lakhi Prasad, 95 Lower Chitpur Road, Calcutta (a), RJ 3116A, 22-5-64 (b); (A) Electric Motor and Paints (d);19-3-65 (c)
- 111. (8) Shri Hansraj Sharma Shri Meharchand, Badrinath and Bhagawan Sarup partners, carrying on business, under the trade name Messrs Dilkhush Hosiery (for) Shri Hansraj Sharma Shri Meharchand Sharma Shri Bhagwan Sarup and Shri Tilak Raj, partners carrying on business under the trade name Messrs Dilkhush Hosiery, 171A. Harrison Road, Calcutta (a); RJ 2832A 13-1-58 (b), 23-3-65 (c).
- 112 (S) Messrs. Ramswarup Agarwalla, Madanlal Agarwalla Shambhudayal Agarwalla. carrying on business under the trade name Probhudayal Sitaram (for) Sri Ramswarup Agarwalla, carrying on business under the trade name Probhudayal Sitaram, 67-47, Strand Road Calcutta (a). SH/2009/A. 6-9-1960 (b). 12-3-65 (e.)
- 113. (S) Messrs Netai Chandra Shawoo and Santilata De carrying on business under the trade name Netai Chandra Shaw and Co., (for) Messrs. Netai Chandra

- Shawoo (and Santilata De, carrying on business under the trade name Notai Chandra Shawoo) and Co., 67/45B Strand Road, Calcutta, (a); SH/3268A, 27-9-63 (b); 12-3-65 (e.)
- 114. Shri Murarilal Agarwala carrying on business under the trade name Hindusthan Timber Corporation, 152 B. K. Paul Avenue, Calcutta-5-(a), SH/3401A, 1-10-63 (b) (A) (1) Raw materials. Logs, planks and nails, (2) Plant, machinerys pare parts and accessories, (3) Consumable stores, viz.. disel oil, mobil oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) wooden packing boxes (c). (A) Plank (d), 12-3-65.
- 115. Messrs Rameswarlal Lohariwalla and Mohadevi Lohariwalla, carrying on business under the trade name Bansal Bros. 8, Jadulal Mullick Road, Calcutta-6, (a); SH/3187A, 3-3-62 (b); (A) Copperwire and lead ingot (d); 13-3-65 (e).
- 116. (8) Sri Pradip Kumar Roy, Karta, H. U. F., carrying on business under the trade name Gouri Sankar Tea Estate (Darjeeling), (for) Sri Pulin Krishna Ray, carrying on business under the trade name Grouri Sankar Tea Estate (Darjeeling) 7, Abhoy Mitter Street Calcutta (a); SH/1104A, 10-12-46(b); 15-3-65 (e).
- 117. Messr. Gokul Das Rathi, Dwarka Das Rathi, Damodar Das Rathi and Chana Shyam Das Rathi, carrying on business under the trade name R. K. Traders 264/2Upper Chitpore Road, Calcutta (A) 55, Ezra Street 1st Floor, Calcutta-1, (a); (S) SH/232-B, (for) SH/3364A (d); 15-3-65 (e).
- 118. Messrs. Gajendra Mohan Roy Chowdhury, Naresh Chandra Saha, carrying on business under the trade name P. N. Engineering Corporation, 105 Sovabazar Street, Calcutta-5 (a); SH/3502A, 6-7-64(b); (A) Pumping set, oil and condenser tester, Nozzle tester (d); 18-3-65 (e).
- 119. Shri Girdharilal Shroff, propietor carrying on business under the trade name Industrial Stores, 117-B. K. Paul Avenue, Calcutta-5 (a); SH/3460A, 9-3-64 (b); (A) Steel tubs (d); 18-3-65 (e).
- 120. (8) Sm. Binapani Paul, carrying on busines under the trade name Messr. Biswa Karma Brush Works, (for) A. K. Shaw, B. P. Paul, carrying on business under the trade name Messrs. Biswa Karma Brush Works, 16/3 Noor Md. Lane. Calcutta (a); SL/3529A, 28-3-60 (b): 26-2-65 (c).
- 121. Sri Sumermal Bhutria, proprietor, carrying on business under the trade name Messrs. Calcutta Trading Co., 17, Dass Lane, Calcutta (a); SL/4230A, 4-9-64 (b); (A) Refrigerants (d); 26-2-65 (e).
- 122. Sarbasree Hari Pada Ray, Shiv Pada Ray, Kali Pada Ray and Lalitmohan Ray, partners, carrying on business under the trade name Messrs. Automotive Manufacturer Agency, (S) 6, Saklat Place, Calcutta-13, (for) 57B, Chattaranjan Avenue, Calcutta (a); (S) SL/4335A, (for) CL/3613A (b); 26-2-65 (e).
- 123. (S) Messrs. Chiraranjan Chakravorty and Swadeshranjan Chakravorti, carrying on business under the trade name The New Madhusudhan Stores, (for)

- Mesars Kanak Prova Ganguly, Lakshmimoyee Q vorti, Renuka Chakravorti and Swadesh & Swadesh & Chakravorti, carrying on business under the name The New Madhusudan Stores, 134 Bipu 1 Ganguli Street, Calcutta-12 (a); St. 19868 in (b); (S) (1) Raw material (2) Plant, machier, shire and accessories; provided that all goods for exemption from payment of sales tax is claims intended for use in any actual process of manufa of the goods named below: (1) Bedding requisites Tekin, mosquite net and (1) any other raw mate (2) Plant machinery, spare parts, accessories and sumable stores certified by the purchasing of to be required for use in any process in the manufa of Bedding requisites for sale (c); 26-2-65 (e)
- 124. Sri Premendu Bikas Sen. carrying on busunder the trade name Building and Steel Copper 33 Chittaranjan Avenue, Calcutta-12 (a). St. 42 30-9-64 (b); (A) Mould Box, "C" Clamp galvar tank (d); 27-2-65 (e).
- 125. Sri Satyanarin Prosad Show, propietor, raing on business under the trade name Messrs Satyana Prosad Show, I Baparitola Lane, Calcutta (a), SL 40, 4-12-63 (b); (A) Old battery. Battery pland Dust Lead ingot and tin-solder and sprey was (d); 27-2-65 (e).
- 126. Sri Adhirmohan Mullick, Sri Bireswar Mull Sri Bisheswar Mullick and Sri Bhubaneshwer Mullick arrying on -usiness under the trade name Mes College Stores, 55, College Street, Calentia (a); SL-16 25-9-41 (b); (A) Confectionery, Wist watch Bar Razor Blades, Drawing and survey instrumer knitting wools photo grames and photo albums tyed Buttons, sproting goods, cuttry, coconnut oil, til (d); 4-3-65 (e).
- 127. Messrs, Gay Son and Co., Pvt. Ltd., 71 Gas. Chandra Avenue, Calcutta (a); SL-4294A 2-1-65 (A) Rolling mill equipment (d); 6-3 65 (e)
- 128. Sri Rush Behari Mukherjee, carrying on busin under the trade name Messis M G Industric & Bipin Behari Ganguly Street, Calcutta (a); 81 325 20-5-58 (b); (A) Yarn (d); 6-3-65 (c)
- 129. Messrs, Julinen (P) Ltd., 4,1, Madan Str Calcutta (a); SL/4170A, 6-7-60 (b); (D) (b) ll ll materials, (2) Plant machinery, spare part accessories; provided that all goods for which exempt from payment of sales tax is claimed are intended use in the actual process of manufacture of the conamed below: (1) Bukram, Filter cloth S canvas, Draperiels and upholstry (c); 6-3-65-(c)
- 130. (8) Sarbasree Narsingh Lal Gupta, Shrik Gupta, Madan Lal Gupta, Surya Kant Gupta carry on business under the trade name Messrs, Gu Enineering Copany, (for) Sarbasree Natsuch Lal Gupta Rup Narayan Gupta, Brahma Dutta Gupta and Mat Lal Gupta, partners, carrying on business under trade name Messrs, Gupta Engineering Co., 29 Gan Chandra Avenue, Calcutta (a); SL/333B, 21-4-61 (10-3-65 (e).
- 1 1. (S) Sri Ganga Singh carrying on business un the trade name Messrs, Ashoka Hotel, (for) S. Singh, Kapoor, carrying on business under the trade is

Ashoka Hotel, 133 Lower Circular Road, Cal-(D) 10,11,12 and 24, Dobson Lane, Howrah (a); (4339A, (for) SL-266B (b); 11-3-65 (e).

Sarbasree Dhirendra Nath Roy Chowdhuri, Samil Kumar Roy Choudhuri, Sunil Kumar Roy Buri, carrying on business under the trade mame (howdhuri, Bros, (S) 56, Mahatma Gandhi Calcutta, (for) 10, Jackson Lane, Calcutta (a): 4340A (for) CR/1805A-(b); 11-3-65 (c).

(8) Messrs. Debi Prosad Khandelwala and shar Khandelwala, carrying on business under the name I) P. Khandalwala and Brothers. (for) I) P. Khandelwala and Brothers. 27, Bipin (Ganguly Street, Calcutta-12 (a); SL/718A. 41 (b); 15-3-65 (c).

(8) Sri A. D. Ghose, A. K. Ghose, D. K. Ghose, Ghose, Pravabati Devi, R. K. Ghose, S. K. earrying on business under the trade name sted Rubber and Plastic Works, (for) Messrs at Rubber and Plastic Works, (S) 61. Bentinck (alcutta, for 55, Bentinck Street, Calcutta (a); 414, 12-9-49 (b); 16-3-65 (e).

Sri Nirmal Chandra Sharma, carrying on busiader the trade name Mossrs. Raj, 121 Dharam tola (alcutta (a); SL/4305A 19-1-65 (b); (S) Leather for personal use (for) Leather goods personal use of lafter the words goods named below: (c); 16-3-65

(8) Messrs. The Machineries and Industries ) Private Letd., for Messrs. The Machineries and tree (India) Ltd., Burashibtala, Chinsurah, M. (a), SP-44B, 12-8-48 (b); 12-3-65 (e).

stantory notes - Regarding the amendments the following code letters have been used to indibe manner in which the particulars of a registration been amended:—

A: means "Add"; (D) means "Delete"; (S) means "Substitute".

### S. K. BOSE. Commissioner.

18°C T— st April 1695—In parsuance of the sonsof section 9 of the Bengal Finance (Sales Tax) 1941—(Bengal Act VI of 1941), the following sand addresses of registered dealers together with empton of the goods covered by their registraterificates whose registrations under the Act were lied with effect from the date noted against each are published for general information:

- (-(a) Serial number, name, address, chief place of business and number of branches
  - (b) Number and date of the registration certificates,
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.
  - (e) Date of cancellation.

Mesers. Kalitara Baishya Saha., 44/1, Harish erjee Street. Calcutta (a); AL/18A, 19.9.41 (h);

- (1) Raw materials. (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, viz., Teak wood: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Door, Window, Shutters (c); Teak wood (d); 22.3.65 (c)
- 2. Shri Ram Kumar Kajaria, Shri Bahranglal Kajaria, Shri Debi Prasad Kajaria, Shri Atmaram Kajuria, Shri Hari Prasad Kajaria and Shri Mohanlal Kajaria carrying on business under the trade name Jagannath Bajrangalal, 32 Armenian Street, Calcutta (a); AT/666A, 26 9 41 (b) Spices, piece goods, comphor metals, Rubber chemicals, taxtile, jute, jute products, hessam gunny, hardware iron steel sheets, coreals, pulses, tapicei, flour, seeds, old news paper and other general merchandise as and when required for resale, ten (d), 20 3 65 (e)
- 3. Messer. Indu Madhab Kundu and Shri Beni Madhab Kundu carrying on business under the trade name Oriental Industries (India), 71, Canning Street, Calcutta (a), AT/3647A, 20-2-60 (b); (1) Raw materials, (2) Plant machinery spare parts and accessories (3) Consumble stores: Provided that all goods for which exemp to a from payment of sales tax is claimed are intend, i for use in the actual process of manufacture of the goods named below (i) Pilot tooth brush, (ii) Feeding bottle (iii) lotus brand rubber nipple (c): 22 3 64 (e)
- 4 Shri Staya Narayan Murarka carrying on business under the trade name Messrs Satyanarayan Muraka, 156-158 Cross Street, Calcutta (a); AT/2805A, 27.10.51 (b); Cloth woolen goods, silk goods, ready made garments hosery goods, and thread (d), 24-5-65 (e)
- 5 Shri Looram Shree (Prop.), carrying on business under the trude name Messrs Ying Pingchinese Rostantant. 14A. Welsely Street, Calcutta (a); BH/3173A, 30-5-60 (b). (1) Raw materials. (2) Plant, machinery, spare parts and accessories. (3) Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Teal cooked food (c); 19.3-65 (c).
- 6 Messrs, Ramdas Mukherjee, Bankura (a); BK/39A, 7-11-41 (b); Hardwares, bricks and coment and consumable stores, Building or plumbing materials or fixetures required for construction, fitting out or repair of any buildin\_ (c); 13.3-65 (c)
- 7. Messrs Lalchand, Dinanath Dayal, Jagananth Bhawa in and Hukmet Rai, partners, carrying on business under the trade name Messrs United Bricks Manifacturers and Contractors, Jotzam, Burdwan (a); BN 1158A 4 7 56 (b), (l) Raw materials, (2) Plant, in ite mery, spare parts and accessories, (3) Consumble story, viz. (bad, Straw: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Bricks (c); Bricks (d); 24-3-65 (c)
- 8. Sardar Balbir Singh Sahni and Sardar Harbans Singh Sahni, carrying on business under the trade name Sahni Auto Centre, 3, Mangoe Lane, Calcutta (a); EL/3669A, 30.9.64 (b); motor parts (d); 24.3.65 (e).

- 9. Jagadish Chandra Bhattacharjee carrying on business under the trade name Messrs Jagadish Chandra Bhattacharyee, P.O. Siliguri, Dt. Darjeeling (e); JP/1715A, 18.2.52 (b); Umbrella cloth, spikes (1) any other raw materials, (2) plant, machinery spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of umbrella. (c); Umbrella (d); 19.3.65 (e).
- 10. Shri Krishna Chandra Kundu and Abhabati Kundu, partners, carrying on business under the trade name Messrs K. B. Kundu & Co., 129/1, Masjidbari Street, Calcutta (a); MK/2361A, 18.8.52 (b); All sorts of electrical goods, hardwares and metal goods, wooden materials, rubber and leather goods, paints and varnishes, soldering materials, tools and plants as are required for the execution of electric contracts (c); 23.3.65 (c).
- 11. Shri Natnmal Bhawalka, proprietor, carrying on business under the trade name Messrs Biseswarlal Mannalall, 174 Harrison Road, Calcutta (a); MR/1287A. 24.1.46 (b); Textiles, piece goods, metals (d); 22.3.65 (e).
- 12. Shri Amiya Kumar Mukherjee prorietor, carrying on business under the trade name Messrs United Textile Agency, 198 Harrison Road, Calcutta (a); MR/2057A, 21-9-50 (b); Hosiery (d); 25-3-65 (c).
- 13. Messrs. Manmathanath Samanta & Co. (Pr.) Ltd., 1 Adyasradhayaghat Road, Calcutta (a); SH/1157A 9.8.47 (b); Oils of all kinds and varieties, ghee, vegetable products (d); 13.3.65 (c).
- 14. M. ssro. Islamia Library, 46 Mirzapur Street, Calcutta (a); SL/1317A, 6-1-48 (b); Paper, Blocks, (1)and anv materials Printing gnare raw materials, (2) Plant, machinery, parts, accessories and consumable stores, (3) building and plumbing materials or fixtures required for construction, fitting out or repair of any building certified by the purchasing dealer to be required for use in any process in the manufacture of books (e); Books (d); 1-3-65 (e).
- 15. Messrs. Harisadhan Mullick and Shib Sankar Mullick, partners, carrying on business under the trade name T. N. Mullick & Sons., Nistarini Temple Road, Sheoraphully, Hooghly, 20/2B, Maharshi Debedra Road, Calcutta-7 (a) SP/106B, 7-10-41 (b); Tea, angles, flatbals, plates, hardwares, pipes, railings, C.F. sheets Sheets and rounds, cement and asbestos sheet (d); 15 3 65 (c)

Explanatory notes -Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

- A-Other raw materials.
- B—Plant, machinery, spare parts, accessories and consumable stores.

#### S. K. BOSE, Commissioner.

No. 105 C.T.—1st April 1965—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with

rule 11 of the Central Sales Tax (West Bengal) 1958, the following names and addresses of registered dealers together with a description goods covered by their registration certificates the Central Sales Tax Act, 1956, are published general information:—

- Notes:—(a) Serial number, name. address place of business and number of brai
- (b) Number and date of the registration ficate.
- (c) Goods for resale.
- (d) Goods for use in manufacture of precedence of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in generation or distributed of Electricity or any other form of p
- (g) Goods for use in the packibg of good sale/resale.
- 1. Sri Clifford Douglas Peters. proprietor, car on business under the trade name M/S (\* 1) 1 & Co., 168-G-Block, New Alipore, Calcutta-x 395A (AL) (central), 22-3-65 (b); Oil-Seals (c)
- 2. Sri Joseph Schastian, proprietor, carryng business under the trade name M/8. Sebson Tra 48 Diamond Harbour Road, Calcutta-27 (a) 386A (Central), 22-3-65 (b).
- 3. Sarbasree Dwarkada Kajaria, Basudeo Kajarda Smt. Asha Rani Kajaria, partners, carryng business under the trade name Asian Industrials (cration, 3 Amratola Street, Calcutta (a) 1437A (Central), 25-3-65 (b).
- 4. Mrs. R. Chugani alias, Mrs. Ishwari Chucarrying on busuess under the trade name ! Tested Equipments & Machinery Co. 39 Park St Calcutta-16 (a); 916Λ(ΒΗ) (Central). 22 3 65 (b)
- 5. Sarbasree Baidyanath Ghattak, Amara Chatterjee, Gopendra Nath Ghosal and Kahat Sadhu, partners carrying on business under the tiname M/S. B. N. Ghattak & Co., Memari, Buidwald 230A(BN)(Central), 16-3-65 (b), Stone-chips (c)
- 6. Sri Narsingh Das Bansal, carrying on bust under the trade aame M/S. Natwarlad d Co I Sayed Salley Lane, Calcutta (a): 1597A(CL) (Cent 6-3-65 (b)).
- Md. Abdul Gaffar, carrying on business under trade name M/S. Abdul Gaffar, 54/4 Canning St Calcutta (a); 1598A(CL)(Central), 12:3-65 (b)
- 8. Sarbasri Satyanarayan Sureka and Jag Prasad Sureka, carrying on business under the 1 name M/S. J. P. Engineering Co., 55 Canning St 3rd Floor, Room No. 54, Calcutta (a), 1601A (Central), 13-3-65 (b).
- 9. Padma Kumar Rajjada, carrying on hu under the trade name Power Machinery d. Compor 3 Mangoe Lane, Calcutta (a); 912Å (EL)(Cen 22-3-65 (b).

Mesers. K. M. Das and S. K. Das, carrying on s under the trade name Kishori Mohon Das, kilious Road, Howrah (a); 1035A(HW) (Central), i(b) sterals other than declared goods for the manuof Metal Rods, Pipes and Flats (d).

Messrs. Barin Das and J. K. Mondal, carrying mess under the trade name J. K. Engineering aton. 146 Belilious Road, Howrah (a); 1036A(HW) a). 23-3-65 (b).

Messrs. Kanailal Dey, Satish Chandra Nandy. on business under the trade name Beharilal ad (20, 67/49 Strand Road, Calcutta-7 (a); JKn(Central), 24-3-65 (b); Pulses (c).

M.S. Nemai Chand Kundu, Sushil Kr. Kundu, Mr. Kundu, Sanjoy Kr. Kundu and Bidyutlata partners, carrying on business under te trade is Netai Chand Kundu, Subhas Avenue, Mr. Nadia (a): 170A(KR) (Central), 8-3-65 (b), sell pipe, pumps strainer, pump parts, Brass sper wire netting, glasses photo-binding frames adding equipments (c).

Sri Ali Husain, carrying on business under the tame Anis Enterprise, 21B Canning Street, ta (a): 1642A(LR)(Central), 12-3-65 (b).

Sri Bal Krishna Sonee, carrying on business the trade name Bhagwati Trading Company.

Bal Range, Calcutta (a); 1643A(LR) (Central) is (b)

Sm Bina Makkar, carrying on business—under sie name Trade Link (India), 20 Netaji Subhas Calcutta (a): 1644A (LR)(Central).15-3-65 (b)

Narbasri Rampal Singh and Nagendra Pratap carrying on business under the trade name we Metal Products, 5 Clive Row, Calcutta (a), JR)(Central), 18-3-65 (b).

Sn Samir Kumar Chatterjee, carrying on busiuder the trade name M/S. Samson Industries, etaji Subhas Road ,Calcutta (a); 1646A(LR) a). 18-3-65 (b).

Shimati Adarini Das, carrying on busineess the trade name M/S. Sree Lakshmi Metal Rolling 17 Fakir Chakraborty Lane, Calcutta (a). MK)(Central), 20-3-65 (b).

M/S Agrimp Private Ltd., 8 Bidhan Sarni, ts-6 (a), 1274A(MK)(Central), 22-3-65 (b).

Sri Ashok Das Gupta, proprietor carrying on under the trade name M/S. Ashok Das Gupta, u., Malda (a); 272A(ML)(Central). 24-3-65 (b): Materials (c).

8ri Indu Kumar Doshi, carrying on business the trade name of M/S. Indo Traders, 62/1A Subhas Road, 4th Floor, Room No. 41, Calcutta-1 564(MR)(Central), 22-3-65 (b); G. I. elbow and tee (c).

- 23. Sri Indra Nath Banerjee, carrying on business under the trade name Indra Chemical Works, 57 Radhabazar Street, Calcutta (a), 1203A(RB)(Central) 24-3-65 (b).
- 24. Sri Bibhuti Bhusan Chattejee, carrying on business under the trade name Jem & Co, 9 Lalibazar Street. Calcutta (a); 1201A(RB)(Central), 16-3-65 (b).
- 25. Messrs, Sajjan Kumar Khaitan, Satya Narayan Khaitan, Subhas Chandra Khaitan (minor) and Mani Devi Khaitan, carrying on business under the trade name of S. C. Khaitan d. Co., 11 Rajendra Nath Mookerjee Road, Calcutta (a), 1202A(RB) (Central), 18-3-65 (b).
- 26. Sri Jiwanram Agarwala, proprietor, carrying on business under the trade name M/S. Radheshyam & Co., 46-1 Strand Road, Calcutta (a); 925A(RJ) (Central), 19-3-65 (b); Stone chips and ballast (c).
- 27. Sri Birendra Kr Jam, Sri Mahabir Prasad Jam, partners, carrying on business under the trade name M/S. National Rolling Shutter & Co., Metal Industries, 195/1 Mahatma Gandhi Road, Calcutta. (a); 926A(RJ)(Central). 23-3-65 (b). Rolling Shutter (c).
- 28 M/S. Gujarmal Gupta and Phulchand Agarwal, carrying on business under the trade name New Bengal Trading Co., 45A Adyasradhagaht Road, Calcutta-7 (a); 1206A(SH)(Central), 13-3-65 (b), Groundnut, Groundnut seeds, Pulses (c)
- 29 Sree Balkrishna Surolia, carrying on business under the trade name Calcutta Cement Company, 123 Aravinda Sarani, Calcutta 5, additional place—14 Hara Chandra Mallick Street, Calcutta-4 (a); 78B (SH)(Central), 18-3-65 (b), Cement (c)
- 30. Sri Biswanath Agarwalla, carrying on business under the trade name Nessrs, Ceramic Products Corporation, 32 Metcall Street, Calcutta (a), 1726A (SL) (Central), 15-3-65 (b); Closets, commodes, wash basins, urmals, traps tootrests, emks cast non cisterns, cast iron pipes and fittings, refractories, stoneware pipes and fittings (c).
- 31. Messrs. Sakow Industries (Private) Ltd., 35 Chittaranjan Avenue, Calcutta (a), 1727A(SL)(Central), 16-3-65 (b), Rock phosphate (c)
- 32 Sarbasree Nikhil Ranjan Guha **Thakurata** Kamal Prasanna Roy, carrying on business **under the** trade name Messrs Emeie Corporation, 14 Chandney Chawk Street, Calcutta (a). 1718A(SL) (Central), 26-2-65 (b).
- 33. Sarbasree Anil Kumar Mitra, Pravinchandra Kantilal Mehta, Vijaysingh Narsidas Navani, carrying on business under the trade name Messrs. Reliance Varieties Export Corporation, 1B Akkur Dutta Lane, Calcutta (a); 1720A (SL)(Central), 27-3-65 (b).
- 34. Sarbasree Mulraj Kalyanjee Thacker, Kantilal Kalyanjee Thacker, Manibhai Kalyanjee Thacker, carrying on busmess under the trade name Messrs. Atul Automobiles, P-27 Princep Street, Calcutta (a); 1721(A)(SL)(Central), 1-3-65 (b).

- 35. Sarbasree Ramdeo Gupta, Rajbhadur Gupta, carrying on business under the trade name M/S. Krishna Motors, P-50 Princep Street, calcutta (a); 1722A (SL) (Central), 5-3-65 (h); Motor parts and accessories and industrial bearings (c).
- 36. Sarbasree Jitendra Nath Mitra, Balaram Mitra, carrying on business under the trade name Messrs. New Mitra's Hardware Emporium, 107 Chandney Chawk Street, Calcutta (a); 1723A (SL) (Central), 6-3-65 (b); Plastic and Metal fittings and tools for carpenters, engineers, machines (c).
- 37. Sri Sachindra Chandra Mallick, carrying on business under the trade name Messrs. Mallick Metal Enterprise, 67 Bepin Behari Ganguly Street, Calcutta (a) 1724A(SL)(Central), 9-3-65 (b).
- 38. Messrs. Arun Kumar Rakshit, Ashoke Rakhsit, Amiya Kumar Rakshit, Achinta Kumar Rakshit and Gourdas Hazra, partners carrying on business under the trade name of Satish Chandra Rakshit & Co., Kalupukur, Chandernagore, Hooghly (a); 312A(SP) (Central), 15-3-65 (b); (1) Raw materials (2) Machinery spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Packing boxes (c).
- 39. Messrs. Valji Dhanji Patel, Vastaram Jasraj Patel, Nanji Bhimji Patel, Parvati Valji Patel and Karson Jivraj Patel, partners, carrying on business under the trade name Shiv Shankar Saw Mill 2 Hazi Banku Lane (Bagkhal), Konnogar, Hooghly (a): 313A(SP) (Central),18-3-65 (b): (1) Raw materials, (2) Machinery spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) sized timber, plank, packing boxes (c).

S. K. BOSE, Commissioner.

No. 106 C.T.—1st April, 1965. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules. 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:

- Notes—(a) Serial number name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale.
  - (e) Goods for use in mining.

- (f) Goods for use in the generation, or district of Electricity or any other form of
- (g) Goods for use in the packing of goods for
- (h) Date of amendment.
- 1. (S) Shri Kuberdas Hemchand Shah, Shr Kumar Hemchand Shah, Shri Bharat Kumar Hen Shah, Shri Mahesh Kumar Hemchand Shah, co on business under the trade name Assam Benga Stores Company, (for) Shri Hemchand Shah, co on business under the trade name Assam Benga Stores Company, 16/2A, Armenain Street (along 793A (AT) (Central), 26-9-57 (b); 19-3-65 (h)
- 2. Shri Hirji Haridas Rajda, carrying on bi under the trade name Rajda Sales ('orporation 1 guese Church Street, Calcutta (a), 1214A(AT) (Ce 13-10-61 (b); (A) Mono Ammonium Phosphate, w soda, Aluminium chloride, Dicalcium Phosphate monium Dichromat (c); 20-3-65 (h)
- 3. (S) Shri Rasiklal Chakubhai, Shri Ram Laxmichand and Shri Lalit Kumar Chhaganlal, ing on business under the trade name R. Ratinal (for) Shri Rasiklal Chakubhai, Shri Ramchand L chand and Shri Latilal Chakubhai, carrying on bu under the trde name R. Ratilal & Co. 4 Rup Roy Street, Calcutta (a); 155A(AT) (Central) 1-7.5 20-3-65 (h).
- Shri Ganga Bishnu Chowdhury carren business under the trade name Royal Stores St
   Biplabi Rash Behari Bose Road, Calcutta (a) 1 (AT) (Central), 11-6-64 (b); (Λ) Isabgu! Husk (c), 2: (h).
- 5. (S) Shri Javerbhai Patel, Shri Vithalbha Shri Chandra Kant Patel, Shri Ranji kant Pate Shri Kantibhai Patel, carrying on busaness under trade name Javerbhai Beharilal & Co (for) Shri Jbhai Patel, Shri Vithalbhai Patel, Shri Chandra Patel, Shri Raiji Kant Patel, carrying on busaness the trade name Javerbhai Beharilal & Co., 24-25 chand Roy Street, Calcutta, Rupnarayan Road (Behar (1) (a); 26B(AT) (Central), 1-7-57 (b) 25-3-t
- 6. Messrs, Bharat Ball Bearing Co Ltd. 49 10 hat Road, Calcutta (a); 719A(BII) (Central) 2 (b); (D) Gunnybags (c); 19-3-65 (h)
- 7. (8) Shri Dhukha Bhanjan Kundu, Shri Jit Nath Kundu, Shri Sankarlal Kundu Shri Mo Kundu and Shri Ranjit Kumar Kundu, partners, ing on busness under the trade name Messrs, D V.1 & Bros., (for) D. V. Kumar & Bros., Sitpukur Baukura (a); 51A(BK) (Central) 24.7.57 (b) (h).
- 8. Leelabati Bajoria, Monohari Debi Bajori Nandalal Garodia, partners, carrying on business the trade name Messrs. Vishnu Company. 73 Mahalla, Bankura, (D) 114 Chandni Chawk, Khar Midnapur (a); 17B (BK) (Central). 30-1-62 (b). (h).
- 9. Messrs. Gour Chandra Halder, Jagabandhi der, Anath Bandhu Halder and Biswanath F

Panchkori Halder Gour Chandra Halder, Burdwan (a); 211A(BN) (Central), 29-4-63 Gur, mustard seed and groundnut (c); 12-3-65

lears. Sampatrai Bhutoria and Surendra Kudona. partners, carrying on business under mame Messrs. Sampatrai Surendra Kumar, Burdwan (a); 227A(BN) (Central), 10-12-64 (hec (c); 15-3-65 (h).

Messrs. Amrita Lalji Shethia, Narendra Lalji Shethia, Jamunabai Lalji Shethia, Jayan-i Shethia, carrying on business under the trade sees P Jayantilal & Co., (for) Messrs. Jayan-in Shethia and Pargji Jethabhai Thakkar, on business under the trade name Messrs. dial & Co.. 56/1 Canning Street, Calcutta (a); [L] (Central), 3-1-63 (b); 6-3-65 (h).

In Dipchard Dungershi Parekh, carrying on under the trade name Messrs. Swastik Syndi-(anning Street, Calcutta (a); 1034A (CL) (Cen-560 (b); (A) Electric tube lamps and accesc). 6.3-65 (h).

whwant M. Parekh carrying on business trade name Associated Enterprises, 51 Ezra seutta (a); 1413A(CL) (Central), 21-10-63 (b); at welding machine (c); (A) Plastic welding Provided that all goods for which exemption ment of sales tax is claimed are intended a the actual process of manufacture of the mrd below. (i) P.V.C. Articles (d); 8-3-65 (h).

) Mohammed Jalil, Mohammed Shafique, ed Farcoque, Mohammed Jawid, Mohammad arrying on business under the trade name John & Co. (for) Md. Jalil, Md. Fercoque, fique and Md. Jawid, carrying on business : trade name Messrs. Vohra & Co., 11, Sree-u Lane, Calcutta (a); 1238A (CL) (Central), 9, 12-3-65 (h).

rbasree Pran Kumar Guha and Arup Kumar ing on business under the trade name Messrs. Bros. 83 Chittaranjan Avenue, Calcutta (a); (Central), 1-4-63 (b); (A) Wooden camp Tents, Tarpaulins (c); 12-3-65 (h).

n Bhabani Charan Mokherjee, proprietor, in business under the trade name Associated in & Industries Corporation, (S) 309 Bowset. Calcutta (for) 2 Commercial Buildings, Subhas Road, Calcutta (a); (S) 1599A(CL) for 385A(LR) (Central) (b); 12-3-65 (h).

srs Kamal Town Trust and Jhabarmal Tyung on business under the trade name agalal Kamalapat, (S) 11 Rabindra Sarani, for 7 Council House Street, Calcutta (a); (Cl.) (Central) (for) 174A (EL) (Central) (b);

ars. Juggilal Kamalapat (Agency) Private l. Rabindra Sarani, Calcutta, (for) 7, Council set, Calcutta (a); (S) 112B (CL) (Central) (EL) (Central) (b); 13-3-65 (h).

- 19. Kishanlal Dalmia carrying on business under the trade name Honesty Pipe Industries, 161'l Harrison Road, Calcutta (a); 1251Å(CL) (Central). 8-8-62 (b); (A) Iron rivets, Nuts and Bolts and pipe fittings after the words Iron pipes and galvanised Iron pipes (d); 13-3-65 (h).
- 20. (S) P.A.Abdul Rasheed and P.R.Rufeeque Ahmed, carrying on business under the trade name P. A. Abdul Rasheed & Co., (for) P. A. Abdul Rusheed and P. R. Rufeeque Ahmed, carrying on business under the trade name P. A. Abdul Rasheed, I Colootola Street, Calcutta (a); 322A (CL) (Central) 1-7-57 (b); 15-3-65 (h).
- 21 Shri P. N. Joshi carrying on business under the trade name Messrs. Frank & Fairle, 117B Chittaranjan Avenue, Calcutta (A) Addl. Place of business— Calcutta (I) (a): (S) 113B(CL) (Central) (for) 1285A (CL) (Central) (b), 18-3-65 (h).
- 22. Messrs, Sudson(P) Ltd., 3 Esplanade East, Calcutta (a); 60A (EL) (Central), 21-6-57 (b); (D) Hardware, chemical and minerals, paints, varnishes, lubricating oil and electrical accessories, (A) spare parts of machineries, stamping, forgings and fabrications (c); (D) tools, hardware, chemical products (d); 22-3-65 (h).
- 23. Shri S. L. Mehta carrying on business under the trade name Shyam Commercial Corporation, 3 Mangoe Lane, Calcutta (a); 735A (EL) (Central), 27-3-62 (b); (D) Bukram, pipe and pipe fittings sheet containers and valves, mild steel, galvanised black tubes, cuttery locks (c); 22-3-65 (h).
- 24. Messrs. Kohmoor Manufacturing Corpration (Private) Ltd., 5-1 Rosemary Lane, Howrah (a); 172A (HW) (Central), 11-7-56 (b), (A) Starches, White Dextrine, Yellow Dextrine, Thin Boiling Starches, Corn flour, Printing and Writting paper, Cover paper, Poster paper, Tissue paper, Kraft paper, Match paper, Handmade paper, Duplicating paper (c); 23-3-65 (h).
- 25. Messrs, Rukmini Kanta Ghose, Anadi Narayan Ghose, Saradindu Narayan Ghose, Sm. Usha Rani Ghose, carrying on business under the trade name Lakshmi Narayan Traders, 13A Digambar Jain Temple Road, Caicutta (a), 1148A(JK) (Central), 25-2-65 (b); (A) Starch (c); 20-3-65 (h).
- 26. Messrs. Mohri Devi Choudhury, Niranjan Kumar Choudhury, Harkarandas Choudhury, Dwarka Prosad Choudhury, carrying on business under the trade name Orient Laminating Company. 9 Ramkumar Rakhit Lane, Calcutta-7, (A) Branch shop at 12, Old Court House Street, Calcutta (a), (S) 114B (JK) (Central), (for) 1095A (JK) (Central) (b); 24-3-65 (h).
- 27. Shri Mahendra Kumar Himatsingka carrying on business under the trade name Messrs. M. K. Himatsingka & Co., 5 Ram Kumar Rakshit Lane, Calcutta (a); 1059A (JK) (Central), 30-9-63 (b); (A) Liquid chlorine (c) 25-3-65 (h).
- 28. Messrs. Satyanarayan Poddar. Atmaram Poddar Shyam Sundar Poddar, Jagannath Poddar, Sitaram Poddar, Ramniwas Poddar, Matrumal Goenka, Ram Gopal Goenka and Shyamsundar Goenka (partners), carrying on business under the trade name Messrs. Hindu sthan Bobbin Industries, 15, Canal East Road, Calcutta

- (a); 432A (MK) (Central), 14-11-57 (b); (A) Lathe machines and Accessories after Mill stores (c); 20-3-65 (h).
- 29. Shri Krishna Gopal Kejariwal and Shri Kashi Prasad Hamirwasia, carrying on business under the trade name Messrs. Shyam Sanitations, 53 Vivekananda Road, Calcutta (a); 1265A (MK) (Central), 9-2-65 (b); (A) Sanitary goods (c); 20-3-65 (h).
- 30. (S) Shri Gianchand Narula and Shri Prakash Chand Narula, partners carrying on business under the trade name Messrs. Shree Luxmi Plastic Works (for) Messrs. Shree Luxmi Plastic Works, 6/C, Jagabandhu Boral Lane, Calcutta (1) (a); 46B(MK) (Central), 1-7-57 (b); 25-3-65 (h).
- 31. (S) Sm. Nirmala Das, proprietress, carrying on business under the trade name Messrs. Manwell Agency, (for) Shri Jatindra Nath Das and Sm. Nirmala Das, carrying on business under the trade name Messrs. Manwell Agency, 127A Upper (Sircular Road, Calcutta (a); 613A (MK) (Central), 6-10-58 (b); 25-3-65 (h).
- 32. Sarbashri Kunja Behari and Chirangilal Teshriwal, partners, carrying on business under the trade name Messrs. Jagdish Bhander, Kaliaganj, West Dinajpur (a); 146A (ML) (Central), 23-9-58 (b); (A) Jeera, methi, ajwan, postadana, tejpata, snuff, kalajeera, small cardamom, chandani and dhania, (D) Spices (c); 19-3-65 (h).
- 33. Shri Krishna Chandra Sahu carrying on business under the trade name Krishna Chandra Sahu, 100 Chandney Chawk, P.O. Kharagpur, Midnapur (a); 252A (MN) (Central), 26-8-61 (b); (A) Castor Oil (c); 12-3-65 (h).
- 34. (8) Shri Nilmony Nandy, proprietor, carrying on business under the trade name Messrs. J. B. Nandy & Co. (for) Shri J. B. Nandy, proprietor, carrying on business under the trade name Messrs. J. B. Nandy & Co., 113K Netaji Subhas Road, Calcutta (a); 85A(MI:) (Central), 26-6-57 (b); 20-3-65 (h).
- 35. Pandey Industries Private Ltd., 202'2 Netaji Subhas Chandra Bose Road, Calcutta-47 (a); 541A(PG) (Central), 21-4-61 (b); (A) Condensers, Carbide Tips and Tools intended for use in the manufacture of Fans and Components (d); 16-2-65 (h).
- 36. Shri Lakshmi Kanta Pal carrying on business under the trade name Associated Indian Electricals (S) 45 R. N. Das Road, Dhakuria, Calcutta-31 (for) 19 Bank Colony, Dhakuria, Calutta-31 (a); 790A (PG) (Central) 30-4-64 (b); 17-2-65 (h).
- 37. Messrs. Annaraj Mehta, Deoraj Mehta, Parasmal Mehta and Molchand Mehta, carrying on business under the trade name Asok Foundry & Metal Works B/3 Bon Hooghly Industrial Estate, Calcutta-35, (A) 23 Feeder Road, Areadaha, 24-Parganas (1) (a); (S) 77B(PG) (Central), (for) 681A (PG) (Central) (b); 17-2-65 (h).
- 38. Shri Pramjit Singh Sethi carrying on business under the trade name Sico Industries Corporation, 10/1A Deshbandhu Road, Calcutta 35- (a); 872A (PG) (Central), 15-1-65 (b); (A) Spring bushes of gun metal and steel, spring centre bolts and nuts. Spring steel flats intended for use in the manufacture of Autosprings (d); 17-2-65 (h).

- 39. Shri Dinesh Chandra Shome, proping on business under the trade name Sho & Co. (S) 29, Sir R. N. Mukherjee Road, (12 Netaji Subhas Road, Calcutta (a). (8 (Central) (for) 1020A(LR) (Central) (b).
- 40. Messrs. Kusum Products Ltd. 1 Road, Calcutta-1, 24 Gandhi Sarak. Ris Hooghly (a); 63B (RB) (Central). 31-8-61 ( llation columns, Coolers, Condensers, Mild Pumps, Motors, Starters, Copper tubes (c)
- 41. (S) Messrs. Rajnikant Himatlal Lalit Kumar Himatlal Kampani and Make Himatlal Kampani, carrying on busines trade name Kampani Bros. (for) Messr Himatlal Kampani and Lalit Kumar Hin pani, carrying on business under the trade pani Bros. 19 Pollock Street, Calcutta (a), (Central), 31-1-63 (b); 13-3-65 (h)
- 42. Messrs. General Industrial Store Co. Pvt. Ltd. (S) 27/29 Brabourne Ros (for) 10 Clive Row Calutta. (A) 10 Calcutta (1) and 137 Canning Street. Calcutta (1) (Central), (for) 90B (CR) (Central) (h).
- 43. Messrs. Shantilal Manilal and Shantlal, carrying on business under the trade in & Co., 25 Pollock Street, Calcutta (a), (Central), 5-7-57 (b); (A) Tamarınd seed 16-3-65 (h).
- 44. (S) Messrs. Rasiklal V. Sanghav Chardra V. Sanghavi, and Ravi Chand V. carrying on business under the trade name R lal & Co. (for) Charmanlal V. Sanghavi V. Sanghavi, Rasiklal V. Sanghavi, Pro Sanghavi and Ravichand V. Sanghavi, obusiness under the trade name R. Changhavi, and 25 Old Chinabazar Street, Calcutta (a), (Central), 1-7-57 (b); 16-3-65 (h)
- 45. Shri M. S. Doshi and R. S. Doshi obusiness under the trade name Oversea-Corporation, 14/2 Old China Bazar Street, (93A(RB) (Central), 1-7-57 (F), (Λ) Physics instruments (c); 19-3-65 (h)
- 46. Messrs. R. Shantilal & Co (Pro 53A Old Chinabazar Street Calcutta to (Cenral), 1-7-57 (b); (A) Plastic Sheets (C. 2)
- 47. (8) Messrs, Reghunath Data Pu Dutta, Debendra Nath Dutt, carrying of under the trade name—Dutta & Co. (for D 7 Old China Bazar Street, Calcuta (a) (Central), 1-7-57 (b); (D) Stationery good (A) Drawing paper, Graph paper, Tracing p Mounted paper, Tracing cloth Driwing instruments, pencils, Dotpen and refils Pins, Clips, Punch machines, Stiching B Staple machine, Staple, Stitching wire Bin Erasers & Rubber bands (c), 22-3-65 (h)
- 48. Messrs. Vrajlal Dulabhdas Kanaka Vrajlal Kanaia, Dhirajlal Vrajlal Konakia. Vrajlal Kanakia, carrying on business unde name P. Vrajlal Dulabhdas & Co., 22 Brabo

- blasta (a); 480A; (EB) (Central), 1-7-57 (b); (A) Cellolac paper (c); 23-3-65 (h).
- Bosiness under the trade name Calcutta Stores plying Centre, 37 Canning Street, Calcutta (a); [6]Å(RB) (Central), 7-9-62 (b); (A) Alloy steel (c); [43-65 (h).
- 50. Shri Mohanlal Patwari. Shri Bharatlal Patwari, ir Ramgopal Patwari and Shri Sushil Kumar Patwari, strees. carrying on business under the trade name ress India Overseas Corporation, 65 Cotton Street, deuta (a); 718A (RJ) (Contral). 27-11-58 (b); (A) of the sand Nuts (c); 22-3-65 (h).
- 51 (8) Shri Hansraj Sharma, Shri Meharchand, drnath and Shri Bhagwan Sarup, partners, carrying business under the trade name Messrs. Dilkhush sier, (for) Shri Hansraj Sharma, Shri Meharchand arma and Tilak Raj, partners, carrying on business der the trade name Mossrs. Dilkhush Hosiery, 171A, urison Road, Calcutta (a); 669A(RJ) (Central), 1.58 (b), 23-3-65 (h).
- 22 Shri Murarilal Agarwalla carrying on business under the trade name Hindusthan Timber Corporation, 12 B.K.Pal Avenue, Calcutta-5 (a); 1187A (SH) (Pentral), 9-1-65 (b); (A) Plank (c); (A) Logs, Planks and Nails (d); 12-3-65 (h).
- 53. Shri Radha Kishan Bagri carrying on business mader the trade name Ram Kishan Deokishan. Metai Halder Street, Calcutta (a); 1094Λ(SH) (Central), 22-2-64 (b); (A) Stainless Steel utensils (c), 13-3-65 (h)
- 34 Messrs. Ghanashyam Das Rathi, Gakul Das Rathi, Dwarka Das Rathi and Damodar Das Rathi, arrying on business under the trade name R. K. Taders, 264/2 Upper Chitpore Road, Calcutta (A) 5 Ezu Street, Calcutta-1 (a); (S)77B(SH) (Central), (br) 1067A(SH) (Central) (b); 15-3-65 (h).
- 55 Shri Baijnath Gupta, carrying on business under the trade name India Pan Works, 207 Maharshi Debenda Road, Calcutta-7 (a); 1149A (SH) (Central), 28-8-64 (b). (A) Hot Rolled Strips after the ward "Accessories" (d), 15-3-65 (h).
- 56 (S) Shri Binapani Paul carrying on business moder the trade name Messrs. Biswakarma Brush Works (for) A. K. Shaw, B. P. Paul, carrying on business moder the trade name Messrs. Biswakarma Brush Works, 16/3 Lower Circular Road, Calcutta (a): 1884(SL) (Central), 10-5-61 (b): 26-2-65 (h)
- 57 Sarbasree Hari Pada Ray, Laht Mohan Ray, Lah Pada Roy and Shivapada Ray, partners, carrying a business under the trade name Messrs Automative fangacturers Agencies (S) Saklat Place, Calcutta-13 br) 57B Chittaranjan Avenue, Calcutta (a); (S) 1719A bl.) (Central) (for) 1397A(CL) (Central) (b); 26-2-65 (h).
- 58. Messrs. Gayson & Co. Pvt. Ltd., 71 Ganesh handra Avenue, Calcutta (a); 1685A(SL) (Central). 1-65 (b) (A) Rolling Mill Equipment (c): 6-3-65 (h).
- 59. (8) Sarbasree D. K. Ray Chowdhuri, P. K. Ray bowdhuri, S. K. Roy Chowdhuri, carrying on business of the trade name Messrs. Chowdhuri Bros. (for)

- Messrs. Chowdhuri Brus. (8) 56 Mahatma Gandhi Boad, Calcutta (for) 10 Jackson Lanc, Calcutta (a); (8) 1735A (SL) (Central), (for) 897A(CR) (Central) (b); 11-3-65 (h).
- 60. (8) Sarbasree Narsinglal Gupta, Shrikant Gupta, Suryakant Gupta and Madanlal Gupta, oarrying on business under the trade name Mesars. Gupta Engineering Co., (for) Sarbasree Narsinglal Gupta Rupnarayan Gupta, Brahmadutt Gupta and Madanlal Gupta, carrying on business under the trade name Mesars. Cupta Engineering Co., 29 Ganesh Chandra Avenue, Calcutta (a), 140B(SL) (Central), 24-4-61 (b); 12-3-65 (h)
- 61. (8) Messrs The Machineries & Industries India Private Ltd., (10r) Messrs, The Machineries & Industries India Ltd., Buroshibtala, Chinsurah, Hooghly (a); 31B (8P) (Central), 26-10-61 (b); 12-3-65 (h).
- 62 Sm Mridu Bha mi Dutta, proprietress, carrying on business under the trade name Mridu Bhasini Dutta, Champe danga Hooghly (a); 204A(SP) (Central), 9.3-61 (b). (A) Accoproof (d); 23-3-65 (h).

Explanatory notes Regarding the amendments made the following code letters have been used in indicate the manner in which the particulars of registration have been amended.

(A) means "Add"; (D) means "Delete"; (S) means "Substitute"

S. K. BOSE, Commissioner.

No 107 C. T.—1st April 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration—certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information—

Notes—(a) Scrial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of electricity or any other form of power
- ( $\mu$ ) Goods for use in the packing of goods for sale resale.
- (h) Date of cancellation.
- 1. Messrs Kalitara Baishya Saha, 44/1 Hariah Chatterjee Street, Calcutta (a); 68A (AL) (Central), 10-7-57 (b); Teak Wood (a), (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Doors, Windows, Shutters (4); 22-3-65 (h).

- 2. Shri Ram Kumar Kajaria, Shri Bajranglal Kajaria, Sri Purshuttam Kajaria, Sri Debi Prasad Kajaria Sri Atmaram Kajaria Shri Hari Prasad Kajaria, Shri Mohanlal Kajaria, carrying on business under the trade name Jagannath Bajranglal, 32 Armenian Street, Calcutta (a); 405A (AT) (Central), 28-6-57 (b); Spices, piece goods, comphor, metals, rubber, chemicals, textile goods, jute and jute products, hessian, gunny, hardware, iron, steel sheets, cereals, pulses, topicca flour and seeds. old newspaper, oil, oil seeds copra (c); 20-3-65 (h).
- 3. Messrs. Indu Madhav Kundu. Beni Madhav Kundu, carrying on business under the trade name Oriental Industries (India). 71 Canning Street, Calcutta (a); 1096A (AT) (Central), 23-5-60 (b); Tooth Brush, feeding bottle (e); 22-3-65 (h).
- 4. Shri Satyanarayan Murarka, carrying on business under the trade name Messrs. Satyanarayan Murarka, 156/158 Cross Street, Calcutta (a); 440A (AT) (Central), 28-6-57 (b); Textile goods, art silk, thread, woollen goods, hosiery goods (c); 24-3-65 (h).
- 5. Messrs. H. K. Kavarana & Co., 10 Middleton Street, Calcutta (a); 303A (BH) (Contral), 22-11-56 (b); Cane, Cane buskets, Paints, Tyres, Tubes, Flaps for oars and Trucks (c); 19-3-65 (h).
- 6. Shri Puran Chand Agarwal, carrying on business under the trade name Mears Bansal & Co. 173 Park Street, Calcutta-17 (a); 216A (BH) (Central), 31-7-57 (b); Hardware, Tools, Mill Stores, Machinery, Machine Tools (c); 24-3-65 (h).
- 7. Messrs. Bengal College Shoe Stores, E-82 College Street Market, Calcutta (a); 847A (CL) (Central), 10-1-59 (b); Leather Shoes (c); 6-3-65 (h).
- 8. Messrs. S. Balbir Singh Sahni and S. Harbans Singh Sahni, carrying on business under the trade name Sahni Auto Centre 3 Mangoe Lane, Calcutta (a); 848A (EL) (Central), 17-1-64 (b); Motor parts (c); 24-3-65 (h).
- 9. Drug Research Institute (P) Ltd., 13A Hara Chandra Mullick Street, Calcutta (a); 523A (SH) (Central), 22-4-58 (b); 12-3-65 (h).
- 10. Messrs, Manmatha Nath Samanta & Co. (P) Ltd., 1 Adyasradhaya Ghat Road, Calcutta (a); 230A (SH) (Central), 25-7-57 (b); Mustard oil, Groundnut oil, Cocoanut oil, Linseed oil, all kinds of Vegetable oils, edible oils and oil cakes (c); 13-3-65 (b).
- 11. Messrs. Harisadhan Mullick and Shib Sankar Mullick, partners, carrying on business under the trade name T. N. Mullick & Sons, Nistarani Temple Road, Sheoraphully, Hooghly, 20/2B Maharshi Debendra Road, Calcutta-7 (a); 32B (SP) (Central), 14-6-57 (b); Iron and steel, hardware and cement (d); 15-3-65 (h).
  - S. K. BOSE, Commissioner.

No. 108 C. T.—8th April 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the

goods covered by their registration certificate published for general information:—

- Notes.—(a) Serial number, name, address, cha of business and number of branche
  - (b) Number and date of the regis
  - (c) Goods for use in manufacture in Bengal for sale.
  - (d) Goods for resale in West Bengal
- 1. Messrs. Brij Nandan Prosad Singh and Ashraya Prosad Singh, carrying on business the trade name Dinesh Soap Factory. Netan & Road, P. O. Asansol, Burdwan (a). AS 2573A 65 (b); (1). Raw materials, (2). Plant machinery parts and accessories. Provided that all good which exemption from payment of sales tax is elare intended for use in the actual process of a facture of the goods named below: (1) Soap (c), and oil, groundnut oil, caustic, soap stone parts and paloug oil (d).
- 2. Sri Om Prakash Shaw, carrying on but under the trade name Messrs. Om Prakash & Munshibazar, P. O. Asansol, District Burdwa AS/2574A, 20-3-65 (b); Potato, Onion, Tama Garlic, Chillies, Ginger and Amehur (d).
- 3. Sri Satindra Kr. Sen carrying on business the trade name Steel Section Canteen, I. I. S. & Burnpur, District. Burdwan (a), AS:2575A, : 65 (b); (1). Raw materials, (2). Consumable stee, g. coals. Provided that all goods for which extion from payment of sales tax is claimed are interested for use in the actual process of manufacture of goods named below: (i) cooked food, tea, sweets (coals.)
- 4. Sarbasroe Gajanan Bajoria, Radhashyam Bajoshyam sundar Bajoria, Sm. Swati Bala Bajopartners, carrying on business under the traden Messrs. Hind Silicate and Chemical Industries. Kat Burdwan (a); BN/1463A, 30-3-65 (b), (1) Raw Mirials (2.) Plant, machinery, spare parts and accessor Provided that all goods for which exemption for payment of sales tax is claimed are intended for in the actual process of manufacture of the genamed below: (i.) Sodium Silicate (c)
- 5. Shri Santu Mitra, proprietor carrying on bu ness under the trade name Messrs. Deco Bra Mahipal, Kasiyara, Burdwan (a). EN/1464A, 31-3 (b); (1.) Raw materials, (2.) Plant, Machuery, Sp Parts and accessories. Provided that all goods which exemption from paym nt of rales taxis and are intended for use in the actual process manufacture of the goods named below. (i) Bri (c).
- 6. Shri Harnam Das carrying on business until the trade name Mossrs. Ravi Kit Wear, 1161 Mahatma Gandhi Road, Calcutta (a): (1.3847) 20-3-65 (b).
- 7. Shri Radhaya Shyam Rajgaria, carrying business under the trade name Messrs. Huac Agencies, 12B, Lowr Chitpur Road. Calcutta (CL/3848A, 24-3-65 (b); (1) Electrical fan. (2) Mi (d).
- 8. Shri Popatlal Mansata carrying on busine under the trade name Sing Son Traders, 56,1, Canni

Odcutta (a); CL/5849A, 25-3-65 (b); (1) Steel M. S. Roads, (3) Joists, (4) M. S. Tee, (5) Markes (d).

Sin Siba Pada Saha carrying on business under mane Messrs. S. P. Saha, 2, Lower Chitpur Oleutta (a); CL/3850A, 25-3-65 (b); (1) Raw oleutta (a); Provided that all goods for which exemple payment of sales tax is claimed are intense in the actual process of manufacture in level for sales of the goods named below: (i) Bergal for sales of the goods named below: (ii) Cornet, (iii) Tanpura, (iv) Sitar (c); Instruments and parts (d).

Mesers. Hanumanmal Nahata and Thanmal arrying on business under the trade trame than Machinery Mart, 16 Bonfield Lane, Calcute (R 3553A, 19-3-65 (b); Electric motors, starming set, switches, diesel engines, capalitors, and instruments and generating sets (d).

Shri Praksh Chandra Hazra, carrying on under the trade name Messrs. Shiva Enginee-Works. 29. Madhusudan Pal Chowdhury Lar.e. (a) (a). HW/2955A, 26-3-65 (b); (1) Raw material Plant, machinery spare parts and accessories, and that all goods for which exemption from get of sales tax is claimed are intended for use actual process of manufacture of the goods is is also for sale: (i) Lathe and Shaping machines get the sale is the sale in the sale is a sale; (ii) Lathe and Shaping machines get the sale is the sale is a sale in the sale is a sale in the sale in the sale is the sale in the sale is the sale i

Shu Ram Kishan Jhawar, carrying on business the trade name Messrs. Steel Supply Syndicate, Johnath Paral Lane, Salkia, Howrah (a); \$664, 26-3-65 (b); M. S. Argles, Charnel, Joists, & Plates, and Rods (d.)

Shri Shankar Chandra Dey carrying on busisader the trade name Messrs, Narayan Sheet Works, 64/1. Narasingha Dutta Road, How-J HW 2957A. 26-3-65 (b); (1) Raw materials, hat machinery, spare parts and accessories, fed that all goods for which exemption from st of sales tax is claimed are intended for use a stual process of manufacture of the goods below for sale: (i) M. S. Sheet metal goods and mon-ferrous metal goods (c).

Shri Ashok Kumar Adhikary, carrying on studer the trade name Messrs, A. K. Engin-Works, 40 Gopal Banerjee Lane, Howrah (n): \$88\A. 26.3-65 (b); (1) Raw materials, (2) Plant, etc., g. Coal, Mobil oil, Cutting oil, and Lubriell: Provided that all goods for which exempose payment of sales tax is claimed are intended in the actual process of manufacture of the named below for sale; (i) Signalling materials, and Wagon components and Railway Parts

Mesers. Gajananda Saraf at d. Shyam Sundar a carrying on business under the trade name ara Steel Industries, 8/3, Duffer Street, Station Lillough, Howrah (a); HW/2950A, 26-3-65 (b) a materials, (2) Plant, machinery, spare parts resources Provided that all goods for which an from payment of sales tax is claimed are at for use in the actual process of manufacture reals named below for sale: (i) Rods, flats and 1 (c).

- 16. Shri Provash Kumar Maji, carrying on business under the trade name Messrs. Eastern Weighing Machine (co., 89, Kasundia Road, Howrah (a); HW/2960A, 26-3-65 (b); (1.) Raw materials (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Weighing Scales and parts thereof (c).
- 17. Messrs A. K. Banerjee and C. D. Ghosh, carrying on business under the trade name Associated Engineering Concern. 300, Netaji Subhas Road Howrah (a), HW 2961A, 26-3-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale; (i) Machine parts (c); Bolts, Nuts and Rivets (d).
- 18 Sm. Draupadi Beriwala and Shri Ram Beriwala, carrying on business under the trade name Belur Iron & Steel Co., 4, Tara Chand Ganguly Street, P. O. Belurmath. Howrah. (a). HW/2962A. 29-3-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores e. g. Coal, Coke. Lubricating oil and Grease. Provided that all goods for which exemption from payment of manufacture of the goods named below for sale: (i) Bolts, Nuts. Rivets, Nails, Serews, Washer, Bailing Buckles Pins, Buckets, Pan, Tawa. Crow. Bar and Spade (c).
- 19. Messrs J. N. Khettery and S. L. Chowdhury, carrying on business under the trade name Insulation Board Products, 31, G. T. Road, North Howrah (a); HW/2963A, 30-3-65 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores c. g. Grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Insulation Board (c).
- 20. Messrs S. K Sen, S. K. Bose and S. Ganguly, carrying on busines under the trade name Eakay Engineering, 7. Priyanath Ghose Lane, Howrah (a); HW/2964A, 31-3-65 (b), (1) Raw materials, (2) Plant, machinery, spare parts add accessories, (3) Consumble stores, c. g. Coal. Coke, Chemicals Lubricating oil, Grease, Cotton, Waste, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale; (i) Nonferrous Components of p. mps (c).
- 21. Sarbashri Hussani Ismail Bata, Firoz Ismail Bata and Sm. Fatemabai Zakunddin Sodawalla, carrying on business under the trade name General Hardwaie Mort, 21B. Canning Street. Calcutta (a); LR/3671A, 22-3-65 (b); Black pipe, G. I. pipe, Bearings. Beltings. Bolts, Nuts Washers, Emery cloth, Asbestos sheets, Saws. Punches, Marking blocks, Grinding Stone, Steel Rule, Measuring tape, Belt paste, Oil seals, Hydraulic Test pump, Vaco, Stainless steel sheet. Rubber Diapharm, Belt lacing, Pulley, Blocks, Wooden Handle, Chucks, Elbow, Tee, Union, Nipples, Valves, Tap, Cocks, Sockets, Jumnut (d).
- 22. The Indian Shipping Co. Ltd., carrying on business under the trade name Metal Engineering Industries. India Exchange, Calcutta, 252, Madhusudan Banerjee Road, Birati, Calcutta: 51 (a); IR/446B,

- 23-3-65 (b); (1) Raw materials, (2) Plant, Machinery spare parts and accessories, (3) Consumable stores, e. g., Oxygen and Acetylene gas, Electrodes and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Automobile spare parts, (ii) Automobile components, (iii) Ammunition carriers (c).
- 23, Shri Onkarmall Dalmia, Proprietor, carrying on business under the trade name Messrs. Krishna Basan Bhandar, Chanchole, Dt. Malda (a); ML/790A, 26-3-65 (b); Enamel wares, glass wares, umbrella and its parts, petromax and accessories, potteries, torch, lantern, leather box, trunks, rubber sheets, bags, sports goods, spectacles, stoves, thermoflax, tik-20, safety razor, ink, blades, oil paper, ammonia, hydro. yeast, colour, spray, looking glass, cosmetics, hair oil, perfumery goods, comb, tooth paste, tooth powder, tooth brush, shoe polish, pens, pencils, butter, glucose, soda, feeder, bottles, agarbati, cards, playing cards, needles, lozences, belt, tinopal, buckets, karai, presentation box, lighter, parts of torch, locks and keys, seissors, ribbon, naptholene (d).
- 24. Messrs. Bhagwati Prosad Agarwall and Manbhari Debi, carrying on business under the trade name Lohia Trading Corporation, 61 Jamunalal Bazaz Street (3rd floor,) Calcutta (a); MR/2784A, 29-3-65 (b); (1.) Raw materials and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cane baskets in West Bengal for sale (c);
- 25. Messrs. Kalicharan Agarwalla and Biswambar Dayal Agarwalla, carrying on business under the trade name Kalicharan Agarwalla and Co., Surendra Mohan Basu Road (previously Tarapukur Road), P. O. Agarpara, 24-Parganas (a); PG/3177A, 16-3-65 (b); Rice, Wheat. Atta, pulses, Mustard oil, Coconut oil, Groundnut oil, Dhania, Zira and Chillies (d).
- 26. Shri Anil Kumar Upadhaya, carrying on business under the trade name Sinthee Timber Depot, 210B/IC, Kalicharan Ghosh Road, Calcutta 50 (a), SH/3605A, 19-3-65 (b): (1) Raw materials, (2) Plant; machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of ma unfacture of the goods named below: Doors and Windows (c); Timber (d).
- 27. Shri Bhawarlal Jain, carrying on business under the trade name Plastic Intar Products, 40, Brojadulal Street, Calcutta-6 (a); SH/3606A, 19-3-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Plastic belts (c).
- 28. Messrs. Gopal Chand Pasari, Sajan Kumar Jhunjhunwala and Shanti Devi Patodia, carrying on business under the trade name Bombay Plastic Industries, 7, Jadulal Mullick Road, Calcutta-6 (a); SH/3607A, 22-3-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales

- tax is claimed are intended for use in the process of manufacture of the goods named Polythene bags, sheets, rolls (c.)
- 29. Sree Shrikrishan Sarda, carrying on under the trade name Maheswary Iron am Supply Co., 6, Raghunandan Lanc, Calcutt SH/3608A, 22-3-65 (b); M. S. Flats, Plates Bars, rounds, Channel, Joists (d)
- 30. Messrs. Girindra Chandra Sarkar. Se Roy, Anjali Biswas, and Meena Mondal carr business under the trade name New John 2, Abhoy Ghosh Lane, Calcutta-4 (a). SH 360 3-65 (b); (1) Raw materials. (2) Plant may spare parts and accessories. Provided that all for which exemption from payment of sales claimed are intended for use in the actual promanufacture of the goods named below 1 Collets, Zigs, Mandrels (c).
- 31. Messrs. Ghanshyamlal Agarwalla and Shankar Agarwalla, carrying on business und trade name Textile Mill Stores Syndicate. 13 | siya Road, Calcutta-7 (a); SH 3610A. 25.3.6 (1) Raw materials, (2) Plant, machinery, span and accessories. Provided that all goods for exemption from payment of sales tax is claim intended for use in the actual process of manufof the goods named below: Weaver's empty (c).
- 32. Shri Mohan Mangharam Alimchandam Pitor, carrying on business under the trade name A Hotel, 6/2, and 6/3. Sudder Servet, classical TL/2909A, 25-3-65 (b); (1) Raw materials, (2) machinery, spare parts and accessories, (3) (6) able stores, e.g., Coal. Provided that all gost which exemption from payment of sales tax is deare intended for use in the actual process of facture of the goods named below. (1) Cookel (e).

S. K. BOSF, Commissio

No. 109 C. T.—8th April 1965.—In pursual the provisions of section 9 of the Bengal F (Sales Tax) Act. 1941 (Bengal Act VI of 1945 following names and addresses of registered whose registrations under the Act were an with effect from the date noted against each of and in respect of the particulars appearing a different items in the manner indicated against particulars are published for general information.

- Notes.—(a) Serial number, name, address, chief of business and number of branch
  - (b) Number and date of the regis certificate.
  - (c) Goods for use in manufacture in Bengal for sale.
  - (d) Goods for resale in West Bengal
  - (e) Date of amendment.
- 1. The Kuardi Coal Co. Ltd.. P. O. Kalı Dist. Burdwan (a): AS/2173A. 30-9-41 (b) Engineering goods and stores (c): 12-3-65 (e)
- 2. (S) Messrs. Bhabani Prosad Dutta and Chandra Dutta carrying on business under the

Annapurna Bhander (for) Messrs. Nagendra Dutta and Bhabani Prosad Dutta carrying on use under the trade name Annapurna Bhander, Township Market, Shop No. 3, Durgapur, Dist. (a): AS/2172A, 24-2-61 (b); 15-3-65 (e).

Shri Ashım Kumar Neogi, Shri Somen Kumar pand Debabrata Neogi carrying on business the trade name Messrs. Durgapur Radio ct. Benachitty. Durgapur-4, Bundwan (a); 557A. 4-1-65 (b); (A) Electric bulb, plug, heater, iron, egg boiler, line tester, wire, electric thot plate, iron connector, cooking ranger, this property iron (d); 19-3-65 (e).

Shn Bisheswar Halder carrying on business r the trade name Bisheswar Halder, Rampurhat, hum (a); AS/1868A, 4-1-58 (b); (A) M. s. rods. flats, g. i. ridging (d); 19-3-65 (e).

(S) Messrs. Lachhipat Buchasia, Sajan Kumar 1981. Ajit Kumar Buchasis, Sakhichand Buchasia. Ajit Kumar Buchasia, Sakhichand Buchasia. Busant Kumar Buchasia. Kumari Daya 1981. Dip Chand Buchasia and Dropadi Debi 1981. Carrying on business under the trade name 1981. Buchasia Selected Searsole Colliery (for) 1981. Jigannath Buchasia carrying on business under 1982. P. O. Raniganj, Burdwan (a): AS/624A, 45 (b); 20-3-65 (e).

Messrs, Sadananda Das, Pravat Kumar Das Shrmati Hiranmoyee Dasya carrying on busi-under the trade name Janata Stores, Suri, Dist. hum (a): AS/2421A, 26-7-63 (b); (A) Tea. T. crockeries, vermilion, hair pin, tussels, knife, exercise book, lantern, face cream, hair clip, tane, nail polish, shoe polish, brass, looking, wooden pencil, carbon paper, tinopal, needle, k bag, safety razor blade (d); 24-3-65 (e).

Sarbasri Manimoy Paul, Santimoy Paul, Jyow Paul, Abharani Paul, Sibsankar Paul and sankar Paul (Partners) carrying on business rethe trade name Messrs. Sree Dhar Rice Mills. tkar. Burdwan (a): BN/266A, 15-9-42 (b): (1) materials. (2) Plant. machinery, spare parts and sones, (A) (3) Consumable stores, viz., Cylinder signe oil. Provided that all goods for which pluon from payment of sales tax is claimed are ded for use in the actual process of manufacture is goods named below: 19-3-65 (e).

Sarbavrı Sibdas Mallık, Sripati Charan Mallık Satya Narayan Dey (Partners) carrying on busiunder the trade name Messrs. Iswari Chandra 4. Sibdas Mallik, Galsı, Burdwan (a); 4544. 2-2-65 (b); (A) Tea, coconut oil, ghee 12-2-65 (e).

Messrs. Guskara Co-operative Multipurpose Marketing Society Ltd., Guskara, Burdwan (a): 152A. 13-7-46 (b): (A) Readymade garment, oil and rubber cloth and umbrella (d): 23-3-65 (e).

(S) Sarbasri Paresh Nath Dey, Digbijoy Dey, Il Chandra Kundu (Partners) carrying on busiunder the trade name Messrs. K. D. Agency Sarbasri Paresh Nath Dey, Digbijoy Dey and Il Chandra Dey (Partners) carrying on business r the trade name Messrs. K. D. Agency, Memari, Burdwan (a); BN/1459A, 5-3-65 (b); 24-3-65 (c).

- 11. Sarbasri Satyanarayan Dey, Barid Baran Dey and Ram Chandra Dey (Partners) carrying on business under the trade name Messrs. Gokul Chandra Dey & Sons, Katwa. Station Bazar, Burdwan (a): BN 867A, 2-3-51 (b). (D) Spices and oils, (A) Jira, dhania, groundnut, mouri, poppy seeds, ajwan, linseed oil and groundnut oil (d); 24-3-65 (e).
- 12. Shri Gouri Shankar Bhakat (Proprietor) carrying on business under the trade name Messrs. Gouri Sankar Bhakat, Sadarghat, Burdwan (a); BN/299A, 31-7-43 (b), (D) Provisions, spices, matches, tobacco, paper, (A) Cocoauut oil, groundnut oil, linseed oil, castor oil, til oil, jira, lanka, dhania, methi, ajwan, mouri, kalojira, chandani, tejpata, elach, tea, soda, saji mati, poppy seeds, coal tar, used gunny bags, used old tins (d), 26-3-65 (e).
- 13. (S) Md. Ali Hafez and Abul Kalam Azad (Partners) carrying on business under the trade name Messis. Abdur Rahaman & Sons (for) Messis. Abdur Rahaman & Sons. Katwa Bazar, Katwa, Burdwan (a); BN/719A, 16-1-50 (b), 27-3-65 (e).
- 14. Messrs. Kartik Ch. Saha, Dulal Ch. Saha and Narayan Ch. Saha (Partners) carrying on business under the trade name Messrs. Satish Chandra Saha & Sons. Patuli, Kalna, Burdwan (a); BN/189A, 26-11-41 (b); (A) Lime (d); 27-3-65 (e).
- 15 Sree Satkari Halder (Proprietor) carrying on business under the trade name Messrs. Sibram Halder Satkari Halder, Nutangani. Burdwan (a): BN/11A, 24-9-41 (b), (D) Miscellaneous iron made goods, (A) M. s. joist, r. s. joist, collapsible gate, m. s. rods, cast iron pans, cassa a plates, g. i. pipe, expanded metal, scale and weight, paints (d), 27-3-65 (e).
- 16. (S) Sarbasri Dol Gobinda Dey, Hara Gobinda Dey (Partners) carrying on business under the trade name Messis. Dol Gobinda Dey & Bros. (for) Sarbasri Dolgobinda Dey, Ganga Gobinda Dey, Mangobinda Dey (Partners) carrying on business under the trade name Messis. Dolgobinda Dey & Bros., Nadan Ghat, Burdwan (a); BN/834A, 16-12-50 (b); 29-3-65 (c)
- 17. Shii Ranjit Kumar Kundu (Proprietor) carrying on business under the trade name Messrs. Ranjit Kumar Kundu, Kusumgram, Burdwan (a); BN/1202A, 16-4-58 (b); (A) Groundnut oil, jute twines, chimney of hurricane, lantern (d); 30-3-65 (c).
- 18. Messrs, Sanat Kumar Saha and Sisir Kumar Saha carrying on business under the trade sanat Kumar Saha & Brothers, 119 Davis Road, Gorabazar, Berhampore, Mursidabad (a); BR/744A, 7-5-63 (b); (A) Carway seeds, cardamom and incense (d); 31-3-65 (e).
- 19. Messrs. Mangilal Sarawagi, Amraw Devi Jain, Ratan Devi Jain and Bimal Devi Jain carrying on business under the trade name Mahaveer Trading Company, Nripendra Narayan Road, Cooch Behar (a); CB/994A, 23-3-64 (b); (A) Paints (d); 27-3-65 (e).
- 20. (S) Messrs. Bhimrej Somani, Hardwarmal Somani. Omprokash Somani, Satyanarayan Somani carrying on business under the trade name Ramlal

- Kanaiyalal Somani (for) Messrs. Bhimraj Somani, Hardwarmal Somani, Omprokash Somani, Satyanarayan Somani, Rukmini Devi and Gopal Chand Daga carrying on business under the trade name Ramlal Kanaiyalal Somani, Biswasingha Road, Cooch Behar (a); CB/59A, 1-3-51 (b); (A) Linseed oil, gunny bags and sutli (d); 27-3-65 (e).
- 21. Messrs. Mohanlal Agarwalla and Mahabir Prosad Agarwalla carrying on business under the trade name Messrs. Dhanawat Cycle Company, Biswasingha Road, Cooch Behar (a); CB/812A, 7-4-59 (b); (A) Radio and radio parts, transistor and transistor parts, steel furniture (d); 27-3-65 (e).
- 22. Messrs. Fatick Chandra Das, Takhatmal Parik, Rup Chand Minia and Mohanlal Derasari carrying on business under the trade name Mahabir Stores, Alipurduar, Dist. Jalpaiguri (a); CB/920A, 23-3-64 (b); (A) Mosquito net, tarpaulin and umbrella (d); 27-3-65 (e).
- 23. (S) Messrs. Ganesh Mahanta and Meghlal Mahanta carrying on business under the trade name Gama Mahanta & Sons (for) Messrs. Ganesh Mahanta and Meghlal Mahanta carrying on business under the trade name Desh Bandhu Mistanna Bhandar, Alipurduar Crossing, P. O. Alipurduar, Dist. Jalpaiguri (a); CB/871A, 25-10-60 (b); 29-3-65 (e).
- 24. (S) Bhanwarlal Todi, Motilall Todi, Mahabir Pr. Todi, Prahladraj Todi carrying on business under the trade name Bhanwarlall Bejoy Kumar (for) Bhanwarlal Todi, Hulasmul Todi, alias Hulasmal Goel carrying on business under the trade name Bhanwarlal Bejoy Kumar, 161/1 Harrison Road, Calcutta (a); CL/1629A, 17-7-48 (b); 19-3-65 (e).
- 25. (S) Shri Satyanarayan Todi and Hulasmal Goyal alias Todi carrying on business under the trade name Todi Brothers (for) Messrs. Todi Brothers 161/1 Harrison Road, Calcutta (a); CL/2751A, 31-8-56 (b); (A) Petromax. hurricane and blow lamps and mantals, electric wire, conduit lamps and tubes, writing ink, wax, shellac ghee, resin, mats, coir ropes, brushes, steel furniture, sanitary fittings, dry colours, umbrella and fittings and caustic soda (d); 19-3-65 (e).
- 26. Messrs. Jogmohon P. Seth, Kantilal K. Mehta, Lilemben Mehta carrying on business under the trade name Messrs. Sheth Commercial Co., 56/1 Canning Street, Calcutta (a); CL/3798A, 24-12-59 (b); (A) Iron joist, plates, channel, angles (d); 20-3-65 (e).
- 27. (S) Shri Surendra Kumar Monga, Shri Narendra Kumar Monga and Shrimati Premlata Monga carrying on business under the trade name Messrs. Star Plastic Works (for) Messrs. Star Plastic Works, 8 Ram Prosad Saha Lane, Calcutta (a); CL/2803A, 22-3-57 (b); 20-3-65 (e).
- 28. (S) Messrs. Dilip Kumar Chatterjee and Dipak Kumar Chatterjee carrying on business under the trade name Messrs. S. Chatterjee & Sons (for) Messrs. S. Chatterjee & Sons (for) Messrs. S. Chatterjee & Sons, 54 Ezra Street, Calcutta (a); CL/2903A, 23-4-58 (b); 20-3-65 (e).
- 29, (S) Sarbasri Babulal Gulabchand Dani, Chimanlal Gulabchand Dani and Raianikant Chimanlal Dani carrying on business under the trade name Messrs. Calcutta Paper Industries (for) Sarbasri Babulal Gulabchand Dani and Chimanlal Gulab-

- chand Dani carrying on business under the name Messrs. Calcutta Paper Industries. 121 c ranjan Avenue, Calcutta (a); CL/3228A. 26-7.51 23-3-65 (e).
- 30. (S) Messrs. Maganlal Bhimbhai Desai, ganlal Bhimbhai Desai, Thakerlal Bhimbhai I Mohanlal Bhimbhai Desai carrying on bu under the trade name Messrs. The Mercury Concial Co. (for) Messrs. Mercury Commercial Co. (for) Messrs. Mercury Commercial Co. Canning Street, Calcutta (a); CL/2886A, 18-3-51 22-3-65 (e).
- 31. Sarbasri Lala Karumchand Gobindram. Chaganmal Muralidhar, Lala Dina Nath Kichand, Lala Surderilal Karamchand. Lala Okash Kuramchand, Lala Satya Gopal Kuramchala Dharampal Kuramchand. Lala Darsan K Chaganmal carrying on business under the name Gavinda Ram Muralidhar, 137 Canning Calcutta (a); CR/1561A, 9-3-49 (b); (D) Harand machineries, (A) Bolts, nuts, pipe and fittings, screws, nails, washers. files, bals spanners, wrenches (d); 19-3-65 (e).
- 32. (S) Shri Anup K. Mukherjee and Shri K K. Paul carrying on business under the trade Mookherjee Paul & Co. (for) Messrs. Mookl Paul & Co.. 79 Netaji Subhas Road, Calcutta CR/2347A, 10-10-53 (b); (D) Hardware (d); 19 (e).
- 33. (S) Messrs. Zakiuddin Mohsinbhai, Mohamedbhai, Husainabai Husanibhoy Abobhoy, Mannan Fida Husain, Sujauddinbhai (mally, Hatimbhai Mohammedally, Moham Molla Salehbhai carrying on business under the name C. H. Lee (for) Messrs. Zakuddin Mohsin Taher Mohammedbhai, Husainabai, Husain Abdullabhoy, Bakurbhai Mohammedali and M Fida Husain carrying on business under the name C. H. Lee, 67B Netaji Subhas Road, Cal (a); CR/676A, 23-9-41 (b); 19-3-65 (e).
- 34. (S) Mossrs, Jashbhai C. Patel, Shantbha Patel, Sm. Lalita R. Patel, Sm. Kadambari J. carrying on business under the trade name M Universal Graphite and Mineral Products Messrs. Jashbhai C. Patel, Shantbhai R. Patel Prafulta Chandra R. Patel carrying on business the trade name Messrs. Universal Graphite & I ral Products, 34 Strand Road, Calcutta CR/3024A, 31-5-60 (b); 20-3-65 (e).
- 35. (S) Messrs. Jashbhai C. Patel. Shantibha Patel, Sm. Lalita R. Patel, Sm. Kadambari J carrying on business under the trade name M Universal Industrial Corporation (for) Messrs. bhai C. Patel. Shantibhai R. Patel. Kantabha Patel, Prafulla C. Patel carrying on business the trade name Messrs. Universal Industrial C ration. 34 Strand Road, Calcutta (a); CR 3 9-11-55 (b); 20-3-65 (e).
- 36. Mesars. Umapada Ganguli and Abani san Ghosh carrying on business under the name Mesars. Chamber of Stores. 32E Jackson I Calcutta (a); CR/2696A, 14-6-57 (b); (A) Soap powder, mica powder, plaster of paris (d): 20 (e).
- 37. Shri Ram Gopal Shaw (Proprietor) car on business under the trade name Messrs. St Tübe Co., (S) 40 Strand Road. Calcutta (for)

Road. Calcutta (a); CR/3374A, 26-8-63 (b); sheet (d); 20-3-65 (e).

Messs. Haranath Das and Hrishikesh Das business under the trade name Messrs. H. Co., 39 Strand Road. Calcutta (a); CR/202A. (b): (D) Metals, hardwares, chemicals, ropes, in goods, cotton tapes, railway mill, marine garden stores, (A) Railway carriage and fittings. m. s. tank, wire rope, chain, hinges, bolts, nuts, ebonite rods, rubber washer, ball springs, m. s. washer, pipe and pipe fittings. (d): 20-3-65 (e).

Messis. Tejkaran Sethia and Megh Raj carrying on business under the trade name ml Engineer Traders, 56 Netaji Subhas Road, ml (a): CR/3338A, 8-6-63 (b); (A) Compressor 1365 (c).

(S) Sarbasri Jogesh Chandra Bysack, Sachinth Bysack, Harendra Nath Bysack and Ama-Nath Bysack carrying on business under the same The Commercial Stores Supply Co. (for) Commercial Stores Supply Co., 28A Netaji Road, Calcutta (a); CR/499A, 26-9-41 (b); udware, (A) Hose pipes and fittings, couplings, K canvas goods, polythene goods, bolts, beltand fittings, packings, glasses and glassware, plasses, belts. buts, rivets, washers, screws, pus, books, hinges, locks, wires, chain, wheels, m grinding wheels, pastes, abrasives, abrasive m. castings, tools and implements, picks, axes, 1 thovels, lawn prunners, shears, spades, pulleys, k anvils, grass-cutters, cane crushers spares and mones, bearing, augers, nettings, expanded b. bars, leather and leather goods, shaftings. , pumps, electric motors. spares and accessories pumps, wares and utensils, plates, drums, tanks, in sets, cuttings sets, electrodes, fans, regulators, a strings, thread lamps, ingots, soldering mateand equipment, door and window fittings, chain y blocks, cane and cane baskets, cements, coal tarpauling, jute waste, cotton waste, rags, lime, m cloth (d); 20-3-65 (e).

(S) Sarbasri Hargovinddas Anandji, Girdhar-Anandji and Tulshidas Girdharidas Anandji on business under the trade name Tulshidas andas, 24 Bonfield Lane, Calcutta (for) Har-Mas Anandji Girdhandas Anandji carrying on under the trade name Tulshidas Girdhari-24 Bonfield Lane, Calcutta (a); CR/201A, (b); 20-3-65 (e).

Shi Mangal Das Kanji Parekh carrying on sunder the trade name Messrs. Mangal & Co., 71A Netaji Subhas Road. Calcutta R 3263A, 8-11-60 (b); (A) Petroleum jilly. Oming materials (d); 22-3-65 (e).

Messrs. Biswanath Chandra, Satya Brata and Sanat Kumar Chandra (minor) carrybusiness under the trade name Glass Stores. 146 Old Chinabazar Street, Calcutta (a): 12A. 5-2-65 (b); (A) Oil feeder, oil cans and (d): 24-3-65 (e).

Messrs. Bhairudhan Marda, Jewanram Marda ananmal Newar (Partners) carrying on busider the trade name Balkishandas Shyamrattan ong, (1) Siliguri (a); DJ/107B, 24-4-51 (b); ata (d); 23-3-65 (e).

- 45. Messrs. Harpatrai Sahewala. Mohanlal Sahewala, Punamchand Sahewala and Keshrichand Sahewala (Partners) carrying on business under the trade name Harpatrai Mohanial, Sonada, (1) Siliguri (a); DJ 137B, 28-6-55 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, Consumable stores, viz., Motor oil, grease and cotton waste. Provided that all goods for which exemption for payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Tea (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, Consumable stores. Provided that all goods for which exemption for payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Tea (c); (A) Galvanised pipes and fittings, pipes, fittings, tubes, bags and sheets of polythene, rubber pipes and fittings, hair bultings, aluminium sheets, angle and flat irons, battoms, fittings and linings for tea chests. helt lacings, hessian bags, iron and cast iron, pipes and fittings, tea garden machinery and machinery parts (d): 25-3-65 (e).
- 46. Shri Hiralal Narbheram business under the trade name Messrs. Sri Tagore Aluminium Works, (S) 55 Dr. Abani Dutta Road. Howrah (for) 55 Dharamtolla Road. Howrah (a); HW/1762A, 22-2-57 (b); 26-3-65 (c).
- 47. (S) Sm. Prakashwati Gambhir and Shri Satish Kumar Gambhir carrying on business under the trade name Gambhir Steel Industries (for) Sm. Prakashwati Gambhir carrying on business under the trade name Gambhir Steel Industries, 12/3A Girish Ghose Road, Belur, Howrah (a); HW/2217A, 19-1-61 (b); 27-3-65 (e).
- 48. (S) Messis Manoharlall Gupta, Ramniwas Gupta and Hanumandas Gupta carrying on business under the trade name Messis. Krishna Iron Store (for) Sri Ramniwas Gupta carrying on business under the trade name Messis Krishna Iron Store, 135 Girish Ghose Road, Belur, Howrah (a); HW/2837A, 12-9-64 (b); 27-3-65 (e).
- 49. (S) Hazarilal Sadhukhan and Panchanan Sadhukhan (Partners) carrying on business under the trade name Messrs. Satya Narayan Bhandar (for) Hazarilal Sadhukhan and Panchanan Sadhukhan (Partners) carrying on business under the trade name Messrs. Hazarilal Sadhukhan, Rathtola, Ranaghat, Nadia (a); KR/1062A, 2-7-49 (b); 26-3-65 (e).
- 50. Messrs Sree Kisan Mundra and Pannalal Mundra carrying on business under the trade name Sree Kisan Pannalal, 16 India Exchange Place, Calcutta (a). LR/3525A, 21-12-63 (b); (A) Fibrosil glasswool, matresses (d); 19-3-65 (e).
- 51. Messrs. Anil Kumar Raha and Lalit Mohan Mukherjee carrying on business under the trade name R. D. Main & Co., 20 Netaji Subhas Road, Calcutta (a); LR/3281A, 23-11-61 (b); (A) Welding rod, ajaxite cloth, cico, packing sheet, jointing sheet (d); 19-3-65 (e).
- 52. Messrs. Shyamsundar Bagaria and Biswanath Saffar carrying on business Eagle Enterprisers, 25 Netaji Subhas Road, Calcutta (a); LR/3514A. 19-11-63 (b); (A) Generators, crucibles, welding machine and its spare parts (d); 19-3-65 (e).

- 53. Shri Ashutosh Hazra and Nirmal Kanti Chakraborty carrying on business under the trade name The Bengal Industrial Works, 22 Canning Street, Calcutta (a); LR/3399A, 20-9-41 (b); (A) Black sheets cutting rods of all descriptions and (1) Any other raw materials, (2) Plant, machinery spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of tower bolts, safety haps, electric blackets (c); (S) (1) Raw materials, (2) Plant, machinery spare parts and accessories, Consumable stores. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Tower bolts, (ii) Safety haps, (iii) Electric blackets (for) (A) (1) Railway wagon loco and vacuum fittings, (2) Carriage fittings, overhead fittings structural and building fittings and their spares and accessories. (3) Gobar gas plant, (4) Brick manufacturing machine, (5) Agricultural plants and equipments (d): 23-3-65 (e).
- 54. Sarbasri Satya Paul, Jit Paul, Suraj Paul and Sourendra Paul carrying on business under the trade name Aminchand Payarelal. 21A Canning Street, Calcutta (a); LR/281B. 27-7-59 (b); (A) Steel wire ropes (d); 23-3-65 (e).
- 55. Sclected Satgram Collieries Ltd., F2 Gillander House, Calcutta (a); LR/2447A, 25-3-47 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, Consumable stores, e.g., Timber, cane basket. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of raising in West Bengal of the goods named below: (i) Coal (c); 23-3-65 (e).
- 56. (S) Messrs. Santosh Kumar Dhur, Kanailal Dutta and Birendra Kumar Dhur carrying on business under the trade name Mohanlal & Company (for) Sarbasri S. K. Dhur, P. B. Dhur and K. L. Dutt carrying on business under the trade name Mohanlal & Company, 4 Fairlie Place, Calcutta (a); LR/274B, 16-4-59 (b); 24-3-65 (e).
- 57. (S) Shri Santok Chand Lunawat (Proprietor) carrying on business under the trade name Messrs. Sontok Chand Sree Chand (for) Shri Munilal Lunawat (Proprietor) carrying on business under the trade name Messrs. Sontok Chand Sree Chand, Raiganj. West Dînajpur (a): ML/233A, 4-8-50 (b); 26-3-65 (e).
- 58. Sarbasri Aditydulal Dutta and Nripendra Dulal Dutta (Partners) carrying on business under the trade name Messrs. Krishna Stores, English Bazar, Malda (a): ML/73A. 29-7-53 (b): (A) Butter, coffee, cornflakes, isabgul. cocoa, ghee, squash, syrup, beverage, oats and scent (d): 26-3-65 (e).
- 59. (S) Sm. Laxmi Bala Dutta (Proprietress) carrying on business under the trade name Messrs. Lakshmi Book Depot (for) Sm. Laxmi Bala Dutta and Sree Dhirendra Nath Dutta (Partners) carrying on business under the trade name Messrs. Laxmi Book Depot, Post Office Road, Malda (a); ML/281A, 18-12-54 (b); 31-3-65 (e).
- 60. Shri Binoy Kumar Chowdhury and others carrying on business under the trade name The Silda Trading Society, P. O. Silda, Dist. Midnapore (a); MN/1729A. 17-6-64 (b): (A) Tea, axe, spade, nails,

- dry chillies, coal tar, cocoanut oil and g
- 61. Shri Gopal Chandra Khan (Karta, undivided family) carrying on business un trade name Gobardhan Das and Hari Sadha P. O. Ghatal, Midnapore (a): MN/26A, 9.4 (A) Til oil, castor oil, cocoanut oil, ground lime, ghee, khadir (catechu), chhota elachi, dhuna, washing soda and rope (d); 4.3-65 (
- 62. Sarbasri Dhansukdas Bhatter. B Laha, Biseswarlal Tewari, Narayan Pd. Tewarinal Khandelwal, Gopaldas Bhatter, Shi Laha, Prabhat Deb Khandelwal carrying on ness under the trade name Annapurna Oil Mi Belda, Midnapore (a); MN/657A, 30-8-47 'Niger seeds' after the word 'til seeds' (in α Raw materials) (c); 19-3-65 (e).
- 63. Shri Hazari Lal Jain and Shr. Bena Das carrying on business under the trade Hazari Lal Banarshidas Jain, 118 Golehazar. Market, P. O. Kharagpur, Midnapon MN/1308A, 31-8-56 (b); (A) Tejpata (d), 22-
- 64. Sarbasri Madan Gopal Mundra, Mundra, Ram Gopal Agarwalla and Maheti carrying on business under the tradibajranglal Shivsankar, P. O. Belda, Midnar MN/1679A, 16-9-63 (b): (A) Jeera (d), 24-
- 65. Messrs. Biswanath Thard. Puspa Dev Purusottamdas Nawalgoria. Durga Dev Bl Mahabirprosad Bhuwalka and Lalita Devi carrying on business under the trade nan Vishnu Iron Foundry, 208 Mahatma Gandh Calcutta (a); MR/2711A. 6-9-63 (b); (A) Cings (d); 27-3-65 (e).
- 66. Messrs. Mahabir Goods Suppliers Ltd., 208 Mahatma Gandhi Road, Caku MR/2723A, 31-1-64 (b), (A) M. s. and g plate fasteners, padlocks, wire ropes (d), 1-4
- 67. Shri Ashutosh Sadhukhan carrying a ness under the trade name Ashutosh Sad Titagarh, B. T. Road, Barmasthan, 24-Parga PG/2401A, 12-9-60 (b); (A) Rice, wheat, put mustard oil, oil cake, coconut oil, grounds tooth paste, dhania, jira and dry chilhes (d). (e).
- 68. (S) Srimati Parulbala Bhowmick carr business under the trade name Kamala (for) Messrs. Kamala Bhander. (S) Habra P. O. Tababeria, 24-Parganas (for) Habra 24-Parganas (a): PG/1639A, 2-2-54 (b). 12:
- 69. Messrs. Subodh Chandra Kumar and Ranjan Kumar carrying on business under the name S. C. Kumar & Co., Diamond Harboway Station, P. O. Diamond Harbour. 24-1 (a); PG/2997A, 27-2-64 (b); (A) Sanitary we fittings (d); 18-3-65 (e).
- 70. Shri Ghasiram Kedia (Karta, Hindu u family) carrying on business under the trac Messrs. Durgadutt Shankarlal. Barabazar, Dis lia (a): PR/208A, 28-11-57 (b): Insert after tea, poppy seed, gunja oil (d): 31-3-65 (e)
- 71. (S) Messrs. Ram Niranjan Joshi. A Joshi, Ram Gopal Joshi, Girdharilal Joshi a warilal Joshi carrying on business under the

Anandilal Atmaram (for) Messrs. Anandilal ram. (S) 187 Maharshi Debendra Road, (for) 65/1 Darmahatta Street. Calcutta (a); 156A. 5-5-42 (b); 20-3-65 (e).

A 28 1 2 1

(S) Messrs. Suresh Ch. Agarwalla, Shambhu-Agarwalla carrying on business under the trade National Engineering Works (for) Messrs. Ch. Agarwalla, Shambhunath Agarwalla and Chandra Gupta carrying on business under trade name National Engineering Works, 85 tachhia Road, Calcutta-37 (a); SH/3395A, 4-9-63 20-3-65 (e).

Shri Rajendra Kumar Golcha carrying on mess under the trade name Golcha Mineral & imical Industries. 102 Jatindra Mohan Avenue, 1 boor. Calcutta-5 (a); SH/3581A, 2-2-65 (b); (A) is powder, bentonite powder, lime stone powder, powder, powder, salica flour, yellow ment and asbestos fluff (d); 20-3-65 (e).

M Messrs. Chandmal Mittal, Sanwarmal Mittal Banshidhar Mittal carrying on business under made name Narendra Kumar & Ce., 12A Hara-Mitra Street, Calcutta-3 (a); SH/3443A, 17-2-64 (A) High carbon round, g. i. drums, baling the and baling pins (d); 20-3-65 (e).

75 (S) Messrs. Kalyan Kumar Mitra and Deepak business under the trade the Mitra & Co. (for) Messrs. Mitra & Co., 133 mwallis Street, Calcutta (a); SH/2832A, 30-7-59 the 22-3-65 (c).

16 (S) Messrs. Shewdhari Yadab, Shew Sankar tab, Uma Sankar Yadab carrying on business for the trade name Desh Priya Stores (for) Messrs. sh Priya Stores, 26A R. G. Kar Road, Calcutta t SH/2739A. 13-1-59 (b); 22-3-65 (c).

77 (S) Shri Ramjibanlal Gupta carrying on busis under the trade name Ramwatar Mahabir Prol (for) Messrs. Ramawatar Mahabir Prosad, 67/45 und Road, Calcutta (a); SH/2786A, 2-4-59 (b); 165 (c).

8 (S) Shri Subhendu Ghosh carrying on busis under the trade name Subhendu Ghosh (for) 8875. Subhendu Ghosh, 64 Ultadanga Coal Depot, kutta-37 (a): SH/1872A, 24-4-51 (b): 24-3-65 (e).

9 Shri Nawal Kishore Jindal carrying on busiunder the trade name Jindal Trading Co., 26 sonna Kumar Tagore Street, Calcutta (a): (S) 233B (for) SH/3009A (b); 24-3-65 (e).

O Shri Uma Shankar Khandelwal, Sm. Chameli Sharma and Sm. Indramani Devi Sharma thers) carrying on business under the trade name ma Timber Works, 121 Beliaghata Main Road. tutta (a): TL/2758A, 19-12-63 (b); (A) Firewoods. td logs, wooden sizes (d); 19-3-65 (e).

l. Shri Baidya Nath Banerjee, Shri Prasanta ar Aich (Partners) carrying on business under trade name Steel Co. Agency. 24 Chowringhee d. Calcutta (a); TL/2603A, 30-8-62 (b); (A) arc lamps. air circulator and cabin fan (d); 165 (e)

Shri Tahil Ram Bassarmal Aswani (Propriecarrying on business under the trade name Messrs. Tahil Ram & Co., (S) 51/C Mott Lane, Calcutta (for) D24 Sir Stuart Hogg Market, Calcutta (a); Tl./1177A, 30-11-48 (b); (D) Piece goods, curios, jewellery and (1) Any other raw materials, (2) Plant, machinery, spare parts accessories and consumable stores, (3) Building or plumbing materials or fixtures, required for construction, fitting out or repair of any building, certified by the purchasing dealer to be required for use in any process in the manufacture of piece goods, curios, jewellery for sale (c); 22-3-65 (e).

83 Shri Champalal Bhandari, Shri Jeetmal Bhandari and Shri Rajendra Kumar Narang (Partners) carrying on business under the trade name Messrs. Narco (India), 86A S. N. Banerjee Road, Calcutta (a); TL/2626A, 29-9-62 (b); (A) Crade (d); 24-3-65 (e).

R4 Shin Bhabatosh Paramanick and Shri Nani Gopal Saha (Partners) carrying on business the trade name Messrs Trade Co., N/B43 S. S. Hogg Market. Calcutta (a), TL/2572A, 23-5-62 (b); (A) Gilatine, fruit juice (d); 25-3-65 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended—

(A) means "Add". (D) means "Delete": (S) means "Substitute"

S. K. BOSE, Commissioner.

No. 110 C.T.-8th April 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers tog their with a description of the goods envered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificates.
- (c) Goods for use in manufacture in West Bengal for sale,
- (d) Goods for resale in West Bengal,
- (c) Date of Cancellation.

1. Messrs. Bentharam, Darshanial, Hakum Devi and Tarlokchand, carrying on business under the trade name S. J. Co., CO. Prem Hotel. Station Road, Durgapur. Burdwan (a): AS/2185A, 15-3-61 (b); (1) Raw matrials. (2) Plant, machinery, spare parts, accessories, (3) Consumable stores, viz., coal: Provided that all goods for which exemption from payments of taxes are intended for use in actual process of manufacture of the goods named below: Bricks Surki (c): 15-3-65 (c).

2. Shri Kamala Kanta Chatterjee, carrying on business under the trade uame Kamala Biri Stosse, Dubrajpur, Birbhum (a); AS/516A, 8-9-44 (b); Biri tobacco, Biri leaves, thread, packing papers and (1) any other raw materials, (2) plant, machinery,

spare parts, accessories and consumable stores, (3) building materials, or fixtures, required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of Biri for sale (c); Biri leaves, tea (d); 15-3-65 (e).

- 3. Shri Radhapada Dutta, Dubrajpur, Birbhum (a); AS/913A, 1-9-48 (b); General merchandise as and when required for resale (d); 15-3-65 (e).
- 4. Messrs. Phanibhusan Dutta and Moni Bhusan Dutta, carrying on business under the trade name Phani Bhusan Dutta Mani Bhusan Dutta, (Proprietor), Rakhal Oil and Trinayani Rice Mill, Muraroi, Dist. Birbhum (a); AS/1837A, 5-7-57 (b); (1) Raw materials, paddy, mustard seed, oil seed, (2) Palant, machinery, spare parts and accessories, (3) Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rice. (ii) Oil, (iii) Oil cake (c); Oil cake, pulses, cereals, molas s, spices, oil, mustard seeds, gunny bags, coment, cocoanut oil, machinery parts, ground nut, betel nut, tin, ghee, vegitable products, iron and steel (d); 15-3-65 (c).
- 5. Gangaram Ramprit Ram, Rampurhat, Birbhum (a); AS/665A, 26-1-46 (b); Cereals, pulses. spices, molasses, gur, sugar, sugar candy, matches, salt of various kinds, vagetable products, ghee, ropes, soap, broom stick, coal tar, camphor, tin barley, gunny bags, tarpalin, twist, rapessed, groundnut, linseed, oil (castor), mustard, cocoanut (d); 24-3-65 (e).
- 6. Messrs, Prahlad Chandra Dutta, Subhas Road, Bankura (a); BK/186A, 21-2-51 (b); Handloom cloth, hosiery and readymade garments, mill-made cloth (d); 20-3-65 (e).
- 7. Messrs. Anath Bandhu Kabiraj Sonamukhi, Vishnupur, Bankura (a); BK/224A, 26-11-52 (b); Mill-made and handloom cloth, readymade, hosiery goods and cotton yarn (d); 20-3-65 (e).
- 8. Messrs. Gokul Chandra Das, Doletala, Bankura (a); BK/208A, 1-3-52 (b); Mill-made and handloom woven cloth, readymade garments and hosiery goods (d); 20-3-65 (e).
- 9. Ram Partap Parsuram, 161/1 Harrison Road, Calcutta (a): CL/2060A, 13-10-50 (b); Spices, old newspaper, linseed oil, groundnut oil, jute and ducts, gunny bags, hessian cloth, jute string prorope (d); 22-3-65 (c);
- 10. Messrs. Bhupendra Nath Biswas and Ram Chandra Biswas. Karimpur, Nadia (a), KR/1893A 11-6-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable-stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold and silver ornaments (c); 22-3-65 (e).
- 11. Md. Moinuddin, Abdul Salam and Md. Zakir (Partners) carrying on business under the trade name Messrs. Mainuddin & Co., Samsi, Malda (a); ML/517A, 6-12-57 (b); Hide, skin and horns (d); 7-3-65 (e).

- 12. Shri S. Chatterjee carrying on husiness the trade name Chatterjee & Co., 147/1/8 raja Nanda Kumar Road (South). Baranagon (b), Kath
- 13. Shri Jagadish Prosad Agarwala carrying business under the trade name Mesars. So Chand Agarwala, Balarampur. P. O. Rangadish Purulia (a); PR/387A, 2-11-62 (b), Raw material provided that all goods for which exemption payment of sales tax is claimed are intended use in the the actual process of manufacture the goods named in West Bengal below for sale, lac, shellac, kiri lac, button lac, seed lac (d) 29 (e).
- 14. Shri Sudhir Krishna Sen carrying on ness under the trade name Sudhir Arishna 33 Paikpara Raja Manindra Road, Calcutta 37 SH/1750A, 12-5-60 (b); Cement and A.B. (fied by the purchasing dealer to be require use in any process in the execution of cont (c); Building (d); 20-3-65 (e).
- 15. Messrs. Bengal Health and Chemeal W. Ltd. 6 Hari Mohan Roy Lane, P. O Tai Calcutta (a); TL/822A, 8-2-45 (b); Chemicals expacking materials, biological preparation, making bles, oils, perfumeries and (1) any other materials, (2) Plant, machinery, spare parts, accorded and consumable stores, (3) building or plaining materials or fixtures, required for constructing out or repair of any building Certified the purchasing dealer to be required for use any process in the manufacture of indigent extract, medicines, phials, bottles, glass ampoules sale (c); Vaselines yellows, vaselines white, particular preparations, spt. preparations 20-3-65 (c).

Explanatory notes:—Regarding goods for use manufacture or in the execution of contracts following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B-Plant, machinery, spare parts, accessores consumable stores.

S. K. BOSŁ, Commission

No. 112 C. T.—8th April 1965.—In pursual of the provisions of section 9 of the Beng Finance (Sales Tax) Act, 1941 (Bengal VI of 1941), read with rule 11 of the Cent Sales Tax (West Bengal) Rules, 1958, the following and addresses of newly registered deal together with a description of the goods cover by their registration certificates under the Cent Sales Tax Act, 1956, are published for gend information:—

- Notes (a) Serial number, name, address, chief plate of business and number of branches.
  - (b) Number and date of the registratic certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or proof ing of goods for sale.

- el Goods for the in mining.
- goods for use in the generation or distribution of electricity or any other form of power.
- Goods for use in the packing of goods for sale/resale.
- omprakash Shaw carrying on business the trade name Messrs. Omprokash Shaw.

  Bazar. P. O. Assansol, Burdwan (a);

  (S) (Central). 20-3-65 (b); Potato, onion, d. garlic, chillies, ginger and amchur (c);
- In Vijoy Singh Surana carrying on busder the trade name Messrs. A anta Trading Erra Street, Caloutta (a); 1603A (CL) 193.65 (b).
- Harnam Das carrying on business under in name Mossrs. Ravi Kuit Wear, 116/1/1 a Gandhi Road. Calcutta (a); 1604A (CL) 20-3-65 (b); Woolen hosiery goods (d).
- n Radhashyam Rajgaria carrying on name Messrs. Hitachen 2B Lower Chitpur Road, Calcutta (a); (CL) (Central). 24-3-65 (b); Electrical fan a (c)
- In Anil Chandra Bose carrying on business the trade name P. A. Moon & Co., 52 kret. Calcutta (a); 1606A (CL) (Central).

  (b), Electric irons, electric kettles, electric lamps, electric toaster, electric stove and krets adopters, globe holders, brackets, ales, lamp fittings (c).
- wes. Hanumandas Nahata and Thanmal Baid on business under the trade name Rajatachnery Mart of 16 Bonfield Lanc, Calal 1826A (CR) (Central), 22-3-65 (b)
- cons. Gajanand Saraf and S. S. Khemka on business under the trade name Kalpataru dustres. 8/3 Duffer Street, Station Road. Howrah (a): 1037A (HW) (Central). 26-3-65
- m Ashoke Kumar Adhikary carrying on mader the trade name Messrs, A. K. mg Works, 40 Gopal Banerjee Lane, (a) 1038A (HW) (Central), 26-3-65 (b).
- Nokherjee Machinery (Private) Ltd., 90 I. R.
   Lane. Howrah (a); 1039A (HW) (Central).
   (b)
- hri Rameshwarlal Pradhan carrying on busithe trade name Ganesh Mill Stores ing Street, Calcutta (a); 1647A (LR) (Central) (b)
- lanesh Chandra Roy Chowdhury carrying ness under the trade name Industrial & Sales, 4 Commercial Buildings, Calcutte M (LR) (Central), 19-3-65 (b).
- stashri Ram Niranjan Saraff, Gobind kanf and Banarashilal Saraf carrying on under the trade name National Alluminium a. 16 India Exchange Place, Calcutta (a): B)(Central), 22-3-65 (b).

- 13. Shri Dineadra Nath Nandy carrying on business under the name D. N. Nandy & Co., 21A Canning Street. Calcutta (a): 1650A (LR) (Central), 25-3-65 (b).
- 14. Shri Ratan Lal Panda carrying on business under the trade name Kishori Lal Pandev, P. O. Jahalda, Dist Midnapore (a), 512A (MN) (Central), 23-3-65 (b)
- 15. Messrs Bhagwati Prosad Agarwal and Manbhari Debi carrying on business under the trade name Lohia Trading Corporation, 61 Jamunalal Bazaz Street. (3rd fioor) Calcutta (a): 1056A (MR) (Central). 29-3-65 (b).
- 16. Shri Bhawarilal Jain carrying on business under the trade name Plastic Intar Products, 40 Brojadulal Street, Calcutta-6 (a): 1207A (8H) (Central), 19-3-65 (b) Raw materials, plant, machinery spare parts and accessories for use in the manufacture of plastic pipes, plastic belts (d).
- 17. Shri Patit Paban Saha carrying on business under the trade name J. D. Company, 67A Belgachia Road, Calcutta-37 (a); 1208A (SH) (Central), 20-3-65 (b), Raw materials for use in the manufacture of Alumnium pans (d).
- 18. Messrs, Gopi Chand Pasari, Sajan Kumar Jhunjhunwala and Shantidevi Patodia carrying on business under the trade name Bombay Plastic Industries, 7 Jadulal Mullick Road, Calcutta-6 (a): 1209A (SH) (Central), 22-3-65 (b): Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of Polythene bags, sheets, rolls (d).
- 19. Shree Arun Kumar Bose carrying on business under the trade name Indo Pharms Laboratory, 15/1 Ratan Babu Road, Calcutta-12 (a); 1210A (SH) (Central), 23-3-65 (b), Raw materials or use in the manufacture of Elixir Vitamin-B-Complex Diapepeo (d).
- 20. Messrs. Ghaneshyamlal Agarwala and Hari Shankar Agarwala carrying on business under the trade name Textile Mill Stores Syndicate, 13 Halwasiya Road. Calcutta-7 (a), 1211A (SH) (Central). 25-3-65 (b), Raw materials, plant, machinery, spare parts and accessories for use in the manufacture of Weaver's empty beams (d).
- 21. Shri Nahm Ranjan Chowdhury carrying on business under the trade name Madhu Gold Industries, 7/4B Raja Rajballav Street. Calcutta (a); 1212A (SH)(Cantral),25-3-65 (b), Raw materials for use in the manu-facture of Rolled Gold ornaments (d).
- 22. Shri Sobhraj D. Vachhani (Proprietor) carrying on business under the trade name I. Musry & Co. 36 Mott Lane, Calcutta (a); 973A (TL) (Central), 22-3-65 (b).

#### S. K. BOSE, Commissioner.

No. 113 C. T.—8th April 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect

from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture or processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation or distribution of electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sale/resale.
  - (h) Date of amendment.
- 1. (S) Messrs. Lachipat Buchasia, Sajan Kr. Buchasia, Ajit Kr. Buchasia, Sakti Chand Buchasia, Kumari Daya Buchasia, Kumari Sakuntola Buchasia, Basanta Kr. Buchasia. Rajkumar Buchasia Dipchand Buchasia and Dropati Debi Buchasia carrying on business under the trade name Puranmal Jagannath. Selected Searsole Colliery (for) Shri Jagannath Buchasia carrying on business under the trade name Messrs. Puranmal Jagannath. Selected Searsole Colliery. P. O. Raniganj, Dist. Burdwan (a); 381A(AS) (Central), 11-4-58 (b); 23-3-65 (h).
- 2. Messrs. Narsinghlal Mahato, Ratanlal Mahato, Maganlal Mahato and Hnuman Mahato carrying on business under the trade name Gyaniram Hanumanbux, Nripendra Narayan Road. Cooch Behar (a); 139A(CB) (Central). 10-9-57 (b); (A) Squash (c); 27-3-65 (h).
- 3. (S) Bhanwarlal Todi, Motilall Todi, Mahabir Pr. Todi, Prahladray Todi carrying on business under the trade name Bhanwarlall Bejoy Kumar (for) Bhanwarlal Todi, Hulasmul Todi alias Hulas Mul Goel carrying on business under the trade name Bhanwarlal Bejoy Kumar, 161/1 Harrison Road, Calcutta (a): 102A(CL) (Central), 17-6-57 (b): 19-3-65 (h).
- 4. (S) Shri Satya Narayan Todi and Hulas Mal Goyal alias Todi carrying on business under the trade name Todi Brothers (for) Messrs. Todi Brothers, 161/1 Harrison Road, Calcutta (a); 159A(CL) (Central). 26-6-57 (b); 19-3-65 (h).
- 5. (S) Sm. Ramala Seth carrying on business under the trade name Messrs. R. V. Seth & Co. (for) Faquirchand Seth carrying on business under the trade name Messrs. R. V. Seth & Co., 55 Canning Street. Calcutta (a); 1473A(CL) (Central), 11-4-64 (b); 19-3-65 (h).
- 6. (S) Shri Surendra Kumar Monga, Sm. Premlata Monga and Shri Narendra Kumar Monga carrying on business under the trade name Messrs, Star Plastic Works (for) Messrs. Star Plastic Works, 8 Ram Prosad Saha Lane, Calcutta (a); 29A(CL) (Central), 25-5-57 (b); 20-3-65 (h).
- 7. Shri R. S. Mudgal carrying on business under the trade name Oapee Sales Corporation, P-40 India Exchange Place, Calcutta (a); 1438A(CL) (Central), 20-1-64 (b); (A) Ram perfumes (c); 20-3-65 (h).

- 8. Messrs. Rajendra Nath Mitter. Nath Dutta and Nishit Dutta carrying on basis the trade name Universal Card Board Bo. 54 Ezra Street, Calcutta (a): 603A(CL) 17-9-57 (b); (A) Machinery, spare parts. that all goods for which exemption from p sales tax is claimed are intended for use in process of manufacture of the goods name (i) Card board boxes (d): 20-3-65 (h).
- 9. (S) Messrs. Maganlal Bhimbhai Desai lal Bhimbhai Desai. Thokorlal Bhimbhai Mohanlal Bhimbhai Desai carrying on busa the trade name Messrs. The Mercury C Co. (for) Messrs. The Mercury Commercus Canning Street, Calcutta (a); 727A(CL) 10-1-58 (b); 22-3-65 (h).
- 10. (S) Sarbasri Babulal Gulabchar Chimanlal Gulabchand Dani and R Chimanlal Dani carrying on business under name Messrs. Calcutta Paper Industries (fo sri Babulal Gulabchand Dani and Chimanl chand Dani carrying on business under t name Messrs. Calcutta Paper Industries, 12 ranjan Avenue, Calcutta (a); 1069A(CL) 26-7-58 (b); 23-3-65 (h).
- 11. Sarbasri Chaganmal Agarwal, Dinana wa', Sarderilal Agarwal, Omprakash Agarwa rampal Agarwal, Darshan Kumar Agarwal Kumar Agarwal, Anil Kumar Agarwal, Agarwal and Satya Pal Agarwal carrying ness under the trade name Gobindra Ram dhar, 137 Canning Street, Calcutta (a); 7 (Central), 22-7-57 (b); (D) Hardware (c), 19.
- 12. Shri Sumatilal Dalchand Mehta (Picarrying on business under the trade nam Engineering Corporation, 109 Old Chinabazz Calcutta (a); 1819A(CR) (Central). 26-2-65 Drill bets, steel tap (c); 19-3-65 (h).
- 13. Messrs. Umapada Ganguli and Abani Ghosh carrying on business under the trade Messrs. Chamber of Stores, 32E Jackson Calcutta (a); 893A(CR) (Central), 26-8-57 Soap stone, silica sand, lime and lime sto 20-3-65 (h).
- 14. (S) Messrs. Jashbhai C. Patel, Shanti Patel, Sm. Lalita R. Patel, Sm. Kadamban carrying on business under the trade name Universal Industrial Corporation (for) Messr bhai C. Patel, Shantibhai R. Patel, Praful Patel carrying on business under the trade Messrs. Universal Industrial Corporation, 34 Road, Calcutta (a); 1318A(CR) (Central). (b); 20-3-65 (h).
- 15. (S) Messrs. Jashbhai C. Patel, Shanti Patel, Sm. Lalita R. Patel, Sm. Kadamban carrying on business under the trade name Universal Graphite and Mineral Product Messrs. Jashbhai C. Patel, Shantibhai R. Prafulla R. Patel carrying on business under trade name Messrs. Universal Graphite & Products, 34 Strand Road, Calcutta (a): 131 (Central), 18-6-57 (b); 20-3-65 (h).
- 16. (S) Sarbasri Jogesh Chandra Bysak dra Nath Bysack, Haradhan Bysack and Nath Bysack carrying on business under

- Commercial Stores Supply Co. (for) Commercial Stores Supply Co., 28A Netaji Subhas Road, 1974(CR) (Central), 19-6-57 (b); (D) insta (a); 974(CR) (Central), 19-6-57 (b); (D) insta (a); 974(CR) (Central), 19-6-57 (b); (D) insta (a); 978(CR) (Central), 19-6-57 (b); (E) insta (a); 978(CR) (Central), 19-6-57 (b); (E) insta (a); 978(CR) (Central), 19-6-57 (b); (E) insta (a); 978(CR) (E) insta (a); 978(CR
- 17. Shri K. A. Badani (Proprietor) carrying on names under the trade name Rangoon Trading orgonation, 89 Netaji Subhas Road, Calcutta (a); IllA(CR) (Central), 5-2-65 (b); (D) Gun metal (c); (1) Gun metal, pipe fittings, brass cocks and pipe nags (e); 22-3-65 (h).
- 18 (S) Sarbasri Hargovindas Anandjee Shah.
  indhandas Anandji Shah and Tulshidas Girdhandas
  indh carrying on business under the trade name Tulindas Girdhandas, 24 Bonfield Lane, Calcutta (for)
  ingovindas Anandji and Girdhandas Anandjee
  irrying on business under the trade name Tulshidas
  irdhandas, 24 Bonfield Lane, Calcutta (a);
  iffa(CR) (Central), 12-7-57 (b): 20-3-65 (h).
- 19. Plastic Corporation (India) Private Ltd., 91 taji Subhas Road, Calcutta (a); 1197A(CR) entral), 12-6-59 (b); (A) (1) Raw materials: Polyene and alkathene granules and scraps, (2) Plant. achinery spare parts and accessories. (3) Commable stores, gram, oil, v. bolt. brass net and electer hater. Provided that all goods for which emption from payment of sales tax is claimed are tended for use in the actual process of manufacture the goods named below: (i) Polythene and alkathene steps. tubes (d); (A) Polythene and alkathene ets. tubes and bags (c); 23-3-65 (h).
- 20 (S) Shri Biswanath Jhunjhunwala (Proprietor) mying on business under the trade name United manerial Co., 135 Canning Street, Calcutta (for) essrs. United Commercial Co., 135 Canning reet, Calcutta (a); 687A(CR) (Central), 17-7-57 (b); -3-65 (h).
- 21 Shri Ratilal P. Shah carrying on business the trade name Shah Engineering Enterprises. 
  § Canning Street, Calcutta (a); 1816A(CR) (a); 11-1-65 (b); (A) Spare parts (for) diesel gene, welding generator and pump (c); 24-3-65 (h).
- 22. Shri Hiralal Nabheram Parekh carrying on siness under the trade name Messrs. Sri Tagore iminium Works. (S) 55 Dr. Abani Dutta Road. Ita. Howrah (for) 55 Dharamtolla Road. Howrah 1. 50A(HW) (Central). 27-6-57 (b): 26-3-65 (h).

- 23. (S) Sm. Prakashwati Gambhir and Shri Satis Kumar Gambhir carrying on business under the trad name Messrs. Gambhir Steel Industries (for) Sn Prakashwati Gambhir carrying on business under th trade name Messrs. Gambhir Steel Industries, 12/3. Girish Ghose Road. Belur, Howrah (a); 587A(HW (Central), 8-3-61 (b); 27-3-65 (h).
- 24. (S) Messrs. Manoharlall Gupta, Ramniwa Gupta and Hanumandas Goyal carrying on busines under the trade name Messrs. Krishna Iron Stor (for) Shri Ramniwas Gupta carrying on busines under the trade name Messrs. Krishna Iron Stor 135 Girish Ghose Road, Belur, Howrah (a 955A(HW) (Central), 12-9-64 (b); 27-3-65 (h).
- 25. Messrs. Shyam Sunder Bagaria and Biswinath Saffar carrying on business under the trac name Eagle Enterprisers, 25 Netaji Subhas Roai Calcutta (a); 1496A(LR) (Central), 19-11-63 (b); (A Generators crucibles (c); 19-3-65 (h).
- 26. (S) Messrs. Santosh Dutt and Barendra Kumar Dhur carrying on bus ness under the trade name Mohanlal & Co. (fo Sarbasri S. K. Dhur, P. B. Dhur and K. L. Du carrying on business under the trade name Mohanlal & Co., 4 Fairlie Place, Calcutta (a): 97B(LF (Central), 28-5-59 (b); 24-3-65 (h).
- 27. Messrs. Mahabir Goods Suppliers Priva Ltd., 208 Mahatma Gandhi Road, Calcutta (a 1003A(MR) (Central), 31-1-64 (b); (A) Tamarin seed powder, electric wire and accessories, di-ammenium hydrogen phosphate (c); 1-4-65 (h).
- 28. (S) Messrs. Suresh Ch. Agarwalla, Shambhinath Agarwalla carrying on business under the trac name National Engineering Works (for) Messi Suresh Ch. Agarwalla, Shambhunath Agarwalla an Suresh Ch. Gupta carrying on business under the trade name National Engineering Works, & Belgachhia Road, Calcutta (a); 1055A(SH) (Central 4-9-63 (b); 20-3-65 (h).
- 29. Messrs. Ram Kishan Mohata and Dan L Mohata carrying on business under the trade nam The Amar Industries, 37 Ultadanga Road, Calcutt (a); 1192A(SH) (Central), 29-1-65 (b); (A) Pig fittings, umbrella parts, electrode holder, helmc hand shield, earthing clamp, wire brush, chippir hammer, goggles, aprons, hand gloves, neckalir glasses, flient, fibre sheet and rods, bakelite she and rods, rubber sheet and rods, empire cloth tap sleering, lather oil, enamel and nichrome wire, cotte cover wire, copper wire, porcelain beets, graphi steam jointing sheet, asbestos, ropes sheets, powd and cable socket (c); 20-3-65 (h).
- 30. Shri Nawal Kishore Jindal carrying on but ness under the trade name Jindal Trading Co.. 2 Prosonna Kumar Tagore Street, Calcutta, (A) Brancoffice 87 Old Chinabazar Street, Calcutta-1 (a); (79B(SH) (Central) (for) 767A(SH) (Central) (t 24-3-65 (h).
- 31. Messrs. Smith, Stainstreet & Co. Ltd., Convent Road, Calcutta (a); 13B(TL) (Centra 3-7-57 (b). (D) Machines and equipments therex furniture and fittings, stationery, miscellaneous storn duster, cloth for filtering, brush, cleaning materia tin containers, surgical instruments and dressings at chemical apparatus, animal and animal produc

crude vegetable drugs and other drugs and medicine, acids, heavy and fine chemicals, synthetic and natural essential oils and perfumes, spirit, chlorofrm, asther, benzine, hardware materials, packing materials, starch, straw cartoons, labels, medical literatures, packing pamphlets, caps, bottles, vials, ampoules, washer (d); 19-3-65 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

### S. K. BOSE, Commissioner.

No. 114 C. T.—8th April 1965—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958 following name and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registration under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

- Notes:—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Googs for use in manufacture or processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation or distribution of Electricity or any other form of power.
  - (g) Goods for use in the packing of goods for sate/resale.
  - (h) Date of cancellation.
- 1. Ramnarayan Prasad Ramlakhan Prasad Rampurhat, Birbhum (a); 203A (AS) (Central), 31-7-57 (b); Sugar, oils, oil cake, wheat and wheat products, garm and gram products, pulses and dals, rice, soda, ash, mustard seeds, linseed, soap, groundnuts, matches (c); 18-3-65 (d).
- 2. Messrs- Phoni Bhusan Dutta and Monibhusan Dutta carrying on business under the trade name Messrs. Phanibhusan Dutta Monibhusan Dutta (Proprietor) Rakhal oil and Trinyani rice mill, Mursroi, Birbhum (a); 71A (AS) (Central) 5-7-57 (b); Coal tar, rice, paddy, k. oil, cocoanut oil, ground nut oil, gur, chilly, turmaric, dal washing soda, salt, oil kake, poppy seeds, coment, sarso, sugar, linseed, ginger, spices, mustard oil (c): 15-3-65 (h).
- 3. Bejoy Singh Pareshmall, P. O. Santhia, Dist. Birbhum (a): 199A (AS) Central. 30-7-57 (b): Salt, oil cakes, wheat, mustard oil, cocoanut oil, mustard seed, poppy seed, kali gram, khesari, dals, groundnut and oil, molasses, gur, chillies, Dhania, jira, glass, rice, paddy, sugar candy turmeric, tamarind, baboui rope, coir rope (c); 24-3-65 (h).

- 4. Shri Kirat Nath Sarama carrying on bus under the trade name Biswakarma Timber W. Benachitty, Durgapur (a); 621A (AS) (Cent 23-6-61 (b); Timbers, log and sawl v.lla (c) D and windows (d); 24-3-65 (h).
- 5. Shri Anil Kumar Saha carrying on bun under the trade name Anil Kumar Saha. Kr Khagra, Mursidabad (a). 128A (Central), 19-9-60 (b); G. c. sheet (c). 31-3-65
- 6. Shri S. Chatterjee carrying on business uthe trade name Chatterjee & Co., 147/1/B M raja Nanda Kumar Road, (South). Baranag 24-Parganas (a); I9A (PG) (Central), 26.6.57 Kalta (d); 16-3-65 (h).

S. K. BOSE, Commissio

No. 6338C.T.—19th April 1965.—Shrı Santı Sek Mukherjee, Commercial Tax Officer, Grade II Sealdah charge was allowed earned leave for fift days from 8th February 1965 to 22nd February 1 under rule 169(a)(i) of the West Bengal Seri Rules, Part I.

No. 6337C.T. — 19th April 1965. — Shii Pi Gobinda Goswami, Commercial Tax Officer, Grade of Alipur charge was allowed earned leave for 4 di from 15th February 1965 to 18th February 19 under rule 169(a)(i) of the West Bengal Servi Rules, Part I.

S. K. BOSE, Commissione

No. 7277C.T.—30th April 1965.—Shri S. N. Box Commercial Tax Officer, Grade I of Radhabaz charge, was allowed earned leave for sixteen day from 15th February 1965 to 2nd Maich 1965 und rule 169(a)(i) of the West Bengal Service Rule Part I.

No. 7307C.T. — 30th April 1965. Shri Na Biswas, Assistant Commissioner, Commercial Tard of Chowringhee Circle, was allowed earned leave to twenty days from 15th March 1965 to 3rd April 1965 under rule 169(a)(i) of the West Bengal Serval Rules, Part I.

# The

# Calcutta



# Gazette

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THURSDAY, JUNE 3, 1965

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## PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

#### **GOVERNMENT OF WEST BENGAL**

## **CTORATE OF COMMERCIAL TAXES**

### WEST BENGAL

### **NOTIFICATIONS**

5.C.T.—15th April 1965.—In pursuance of the me of section 9 of the Bengal Finance (Sales n. 1941 (Bengal Act VI of 1941), the following and addressess of newly registered dealers to-such a description of the goods covered by their won certificates are published for general tion:—

- (a) Senal number, name, address, chief place of business and number of branches.
- (b) Number and date of the registration certificate.
- (c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.
- In Hari Madhab Ghosh, Proprietor, carrying is under the trade name Messrs. Trio Products 39 Harish Chatterjee Street, Calcutta-26 (a); IA. 30-3-65 (b); I. Raw materials, 2. Plant, ry, spare parts and accessories. Provided goods for which exemption from payment of is claimed are intended for use in the actual of manufacture of the goods named below: Itum, Nail Polish, (ii) Talcum powder, snow, and glycerene soap (c).
- in Sushil Kumar Mukherjee, proprietor, carrybusiness under the trade name Messrs. S. K.

- Mukherjee., 113 Chetla Road, Calcutta-53 (a); AL/1072A, 1-4-65 (b); Lime (d).
- 3. Shri Asit Kumar Roy Chowdhury, Proprietor, carrying on business under the trade name Mossrs. Jubileo Trading Company Private Ltd., 196/B Harish Mukherjee Road, Calcutta-26 (a); AL/1073A, 2-4-65 (b); 1. Raw materials, 2. Plant, machinery spare parts and accessories Provided that all goods for which exmption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named blow: (i) Hospital steel furniture (c).
- 4. Shri Nandlal Saraf carrying on business under the trade name Jaihind Cycle Store, N. S. B. Road, P.O Ramganj, Burdwan (a); AS/2576A, 31-3-65 (a); Cycle, cycle parts and accessories, cycle rickshaw parts and accessories (d).
- 5. Messrs. Subhas Chandra Paul and Bejoy Kumar Paul carrying on business under the trade name Paul Brothers, Station Road, Durgapur-1, Burdwan (a); AS/2577A, 1-4-65 (b); Motor parts and accessories, registers, note books, account books, flat files, envelopes, blotting paper, pin and clips, rubber stamp, stamp pad, sealing wax, pen, pencil, ink, electric switch, bell, lamps, cables, condensor, holders, plugs, black tane, conduit pipes and fittings, screw, hinges, bearing. caustic soda, thread, strings, gum-tape, measuring tape, glass, bolt & nuts, locks, nails, spanner, board, drille, V-belts, emery & sand paper, broomstick, cane basket, leather and plastic bags, wooden handles, drain brash brass and copper rods, hose pipes, tubewell and fittings, cotton waste, varnish, hacksaw blades, sanitary fittings, rivets, dusters, tarpaulin and hessian, nettings, sulphuric acid and spade (d).
- 6. Shri Ishwardas Kochar, proprietor, carrying on business under the trade name Shri Jain Umbrella

Manufacture, 40A Armenian Street, Calcutta (a); AT/4047A, 30-3-65 (b); Umbrella cover, ribs, rods and handle (d); 1. Raw materials, viz., bamboo, wooden stick, celluloid handle, steel handle, buttom, thread, runner, notches, cap nickle, ribs, tapes, mathylated spirits, nails, golden powder, wire, steel rods, chanda, label and paper cover. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below:

(i) Umbrella (c).

- 7. Shri Atul Chandra Goswami, Proprietor, carrying on business under the trade name India Textile Stores, P-4 New Howrah Bridge Approach Road, Calcutta (a); AT/4048A, 30-3-65 (b); Handloom, accessories and textile mill stores (d).
- 8. Sarbasree Laher Chand Shanghvi, Bharat Kumar Shanghvi and Sashi Kant Shanghvi, Partners, carrying on business under the trade name Amdison, 71 Canning Street, Room No. D-221, Calcutta (a); AT/4050A, 1-4-65 (b); Thermometers (d).
- 9. Shri Chandra Kant K. Patel carrying on business under the trade name Mossrs. Eastern Trading Co., 149 Lower Chitpur Road, Calcutta (a); CL/3851A, 26-3-65 (b); Domestic glass and laboratory glass (d).
- 10. Sharbasree Piarelall Jain, Ajit Kumar Jain, PawanKumar Jain, Darshan Kumar Jain, Raj Kumar Jain and Surendra Kumar Jain carrying on business under the trade name Messrs. P. L. Jain and Sons, 12 Lower Chitpur Road, Room No. NS 27. Calcutta (a); CL/3853A, 29-3-65 (b); Measuring tape (d).
- 11. Sharbasroe Nagendra Chandra Ghosh. Ranadeh Ghosh. Chhabildas Mayachand Shah, Mansukhlal Mayachand Shah, Ranji Bhai Harjiwan Thanky and Harendra Kumar Jadavji Mondha carrying on business under the trade name Messrs. British Packaging Industries, 9 Pollock Street, Calcutta (a); CL/3855A, 30-3-65 (b); 1. Raw materials, 2. Machinery, spare parts and accessories. 3. Consumable stores: glue. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: 1. Card board boxes (c); Gummed tape (d).
- 12. Shri Shiva Rao D. Nayak carrying on business under the trade name Messrs. Ram Mohan and Co., 12B Rabindra Sarani, Room No. F.73, Calcutta (a); CL/3856A, 30-3-65 (b); 1.Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Bakelite, (ii) Plastic goods (c).
- 13. Shri Nyal Chand Rai Chand Doshi, Proprietor, carrying on business under the trade name N. R. Doshi and Co., 89 Netaji Subhas Road, Calcutta (a); CR/3555A 30-3-65 (b); Pipe, pipe fittings, tube, bolt (d).
- 14. Shri Jatindra Singh Riat, carrying on business under the trade name Riat Machinery Company, 2 Mission Row, Calcutta (a); EL/3708A, 26-3-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual pro-

- cess of manufacture of the goods named below:
  pump electric motor, air compressor, oil
  starters (c); Electric pumps, electric mot
  compressors, oil engines, starters (d)
- 15. Shri Dwarka Prasad Sharma carrying ness under the trade name Pandit Dwarka Sharma, 1A, Vansitart Row, Calcutta, 161 1 3 Gandhi Road, Calcutta (a); EL/340B, 26:3-6; Raw materials, (2) Plant, machinery, spare paraccessories, (3) Consumable stores Provided goods for which exemption from payment of sis claimed are intended for use in the actual promanufacture of the goods named below. At medicines and ayurvedic harr oil (c)
- 16. Shri Jitendra Nath Sur carrying on under the trade name J. Sur and Sons. 7 V. Street, Calcutta (a); EL/3709A. 1-4-65 (b), parts and motor accessories (d)
- 17. Shri Balkishen Saboo and Ramlal Saboi ing on businesss under the trade name B R trial Corporation, 3 Fancy Lane, Calcutta (1971), 3-4-65 (b); Raw materials. Provided to goods for which exemption from payment of sis claimed are intended for use in the actual of manufacture of the goods named below. P boxes (c); M. s. rounds, m. s. flats, m. s. square angles, r. s. joists, beltings, springs, blots nuts taps and dies, wire nettings, ball bearings, shaften
- 18. Mir. Mokshed Ali earying on business the trade name Mir Amjad Ali and Sons 26 B Street, Calcutta (a); EL/3712A, 7-4-65 (b); (I materials, (2) Plant, machinery, spare parts and sories, (3) Consumable stores. Provided that all for which exemption from payment of sale is claimed are intended for use in the actual promanufacture of the goods named below. Account printed register (c); Account books, printed rediaries, pencils, ink, stamp ink, stamp ink pad charter, typewriting ribons, chips, pms, envelopes file (d).
- 19. Messrs. Salmey Steel and Pressworks Pvt 3 Mangoe Lane, Calcutta (a); EL 3713A. 8-4-6 Motor parts (d).
- 20. Shri Brindaban Panja carrying on bi under the trade name Messrs. Kutir Silpa Sera Mansinghapur, P. O.Bargachia, Howrah (a); HW: 2-4-65 (b); (1) Raw materials. (2) Plants, mack spare parts and accessories. Provided that all for which exemption from payment of sales telaimed are intended for use in the actual procemanufacture of the goods named below for sale (made of brass, nut. bolt, flynut. stud. river pinserew, black plate handle, cabinet lock—padlock copper contact bolt and nut (c)
- 21. Shri Prasanta Kumar Hazra carryin business under the trade name Messrs. Engine Concern, 39/3 Kalchand Nandy Lane, Howral HW/2967A, 2-4-65 (b); (1) Raw materials. (2) I machinery, spare parts and accessories. (3) (consultatores, e.g., Lubricants. Provided that all good which exemption from payment of sales tax is climate intended for use in the actual process of manufactor of the goods named below for sale: (i) Lathe, had and drill machines (c).

47. 1

Shri Amit Kumar Dutta carrying on business trade name Mesers. National Shear Blade rethe trade name Mesers. National Shear Blade rethe trade of the starting Co., 12 Tarapada Bose Lane, Howrah (a); seturing Co., 12 Tarapada Bose Lane, Howrah (a); seturing Co., 12 Tarapada Bose Lane, Howrah (a); spare parts and accessories. Provided is goods for which exemption from payment of all goods for which exemption from payment of all goods for use in the actual soft manufacture of the goods named below for the control of the control of the goods named below for the control of the goods named below for the control of the goods named below for the control of the goods named below for the control of the goods named below for the control of the goods named below for the control of the goods named below for the control of the goods named below for the control of the goods named below for the control of the goods named below for t

Messrs Tarak Nath Singha Roy and Tinkari sarving on business under the trade name Tarak singha Roy and Co., 15 Salkia School Road. Howrah (a); HW/220B, 3-4-65 (b); Bamboo. La darma. Wooden slipper and pantiles (d)

She Nandlal A. Thakkar carrying on business the trade name Mossrs. New India Metal Indus-139 Benaras Road, Salkia, Howrah (a); HW/2969A, 5 (b). (1) Raw materials, (2) Plant, machinery, parts and accessories. Provided that all goods hich exemption from payment of sales tax is claser intended for use in the actual process of manuscript goods named below for sale: (i) Aluminium and circles (c).

Sarbasrec A. K. Mukherjee and Mira Mukherjee mag on business under the trade name Engineering supply Co., 19/4 Akhoy Chakraborty Lanc. ngachi Howrah (a); HW/2970A, 6-4-65 (b); (1) materials, (2) Plant. machinery, spare parts and some Provided that all goods for which exemption payment of sales tax is claimed are intended in the actual process of manufacture of the goods of below for sale: (i) Machinery parts (c).

Shri Deebdas Sremany carrying on business ribe trade name Messrs. Sreemany Eng. Corpora-43 Sree Kissen Vakat Lane, Howrah (a); HW/ À 7-4-65 (b); 1. Raw materials, 2. Plant, machispare parts and accessories, 3. Consumable stores, foal and chemicals. Provided that all goods for hexemption from payment of sales tax is claimed mended for use in the actual process of manufacture goods named below for sale: (i) Sockets, elbow, bend pipe & flunge (c).

Shr Nikhilananda Roy carrying on business rule trade name Mossrs. Roy Engineering Works, hagwan Chatterjee Lane, Kadamtala, Howrah (a); 2972. 7-4-65 (b); 1. Raw materials. 2. Plant. uners, spare parts and accessories. Provided all goods for which exemption from payment of tax is claimed are intended for use in the actual as of manufacture of the goods named below for (i) Machine parts and accessories (c); Machine 1 and accessories (d).

Shri Mohit Kr. Das carrying on business under lade name Messrs. The Engineering Corporation engal, 20 Natabar Paul Road, Howrah (a); HW/4.7-4.65 (b); 1. Raw materials, 2. Plant, machinery. parts and accessories 3. Consumable stores, e.g., leants. Provided that all goods for which exemption payment of sales tax is claimed are intended as in the actual process of manufacture of the named below for sale: (i) Sockets, elbow and let.

- 29. Sm Shentu Das carrying on business under the trade name Messrs. S. Das & Co., 7 I. R. Belilious Lane, Howrah (a); HW/2974A, 7-4-65 (b); I. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, e.g.. Cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Socket, tee, elbow, plunge and pipe fittings (c).
- 30. Shri Ratanlal Agarwala carrying on business under the trade name of Mittal Plastic Industrice, 132 Cotton Street, Calcutta (a); JK/3412A, 20-3-65 (b); (1) Raw materials, i.e., Polythene and alkathene film, hessian cloth and gunny bags, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bongal named below; (i) Polythene bags and laminated bags for sale (c); Polythene and alkathene films (d).
- 31 Shri Nirmal Pal Chowdhury carrying on business under the trade name N. P. Traders and Co., 19 Maharshi Debendra Road, Calcutta (a); JK/3413A, 26-3-65 (b); R. S. joists, m.s. angles, m.s. flats, m.s. rounds, m.s. purlins, angles, galvanised ridgings, m.s. channels and flat bars (d)
- 32. Shri Mohanlal Karnani carrying on business under the trade name Plastwell Products, 8 Hanspukur First Lane, Calcutta (a); JK/3414A, 27-3-65 (b); (1) Raw materials, plastic granules, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below: (i) Plastic goods for sale (c)
- 33 Messrs Hanuman Prosad Bhautika, Shreegopal Bhautika and Chandra Kumar Sarawagi carrying on business under the trade name Gopal Dresses, 131 Cotton Street, Calcutta (a); JK3415A, 29-3-65 (b).
- 34 Shri Naresh Chand Goyal and Sm. Tilka Sundri Goyal carrying on business under the trade name Hindustan Steel Industries, 131 Cotton Street (2nd floor), Room No. 12, Calcutta (a), JK/3416A, 1-4-65 (b); M s rounds, m s plates, m s rods, spindle and angles cuttings, (defective joists, channels, blooms and flats), g. i pipe fittings (d)
- 35. Shri Ghisaram Musaddi carrying on business under the trade name Unit Traders, 9/1 Sovaram Bysak Street (Room No G9) Calcutta-7 (a), JK/3417A, 1-4-75 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below: Packing boxes and wooden bottom ovals for sale (c); Packing boxes, spinning bobbins, sal-wood planks and pine wood planks (d).
- 36. Shri Tilak Chand Jain, earrying on business under the trade name of T. T. Pen Co., 64/1 Ratan Sarkar Garden Street, Calcutta (a);JK/3418A, 1-4-65 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed

- are intended for use in the actual process of manufacture of the goods in West Bengal named below:
  (i) Fountain pen and its spare parts for sale (c).
- 37. Shri Ashok Kumar Mehata, carrying on business under the trade name Plasco Grinders, 31, Sir Hariram Goenka St., Calcutta (a); JK/3419A, 1-4-65 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below: (i) Plastic commercial goods for sale (c); Cuttings powder (polythene & alkathene), Waste of nylon, plastic, Beutrate and wool (d).
- 38. Nanakram Agarwalla carrying on business under the trade name Messrs. Shri Hanuman Stores, P.O. Banathat, Dt. Jalpaiguri (a); JP/2212A, 29-3-65 (b); Iron flat, wire nails, torch light, torch bulb, battery mirror, comb, safetypin, toilet goods, locks and key glassware, lantern, cooker, gas light, tooth paste and powder, agarbatti, shoes, ink, pencil, fountain pen and dot-pen, nibs and refills, cocoanut oil, playing cards, safety razor and blades and spices. (d).
- 39. Madan Singh Sabarwall, Onkar Singh & Kuldip Singh carrying on business under the trade name Messrs. Panjab Auto Centre, Hill Cart Road, P.O. Siliguri, Dt. Darjeeling (a); JP/2213A, 31-3-65 (b); Motor parts & accessories (d).
- 40. Rohini Kumar Roy & Hinangshu Kumar Roy carrying on business under the trade name Messrs. The Basanti Cycle Stores & Co., Hill Cart Road, P.O. Siliguri, Dt. Darieeling (a); JP/2214A, 31-3-65 (b); Cycle, cycle parts and accessories, baby cycle and tricycle and their parts and accessories, cycle rickshaw, spare parts and its accessories and parts of stove. (d).
- 41. Shri Shiv Nath Prasad Jaiswal and Shri Shankar Prasad Jaiswal, carrying on business under the trade name Mossrs. Shiv Nath & Bros., 222, Cornwallis Street, Calcutta (a); MK/3887A, 27-3-65 (b); Hacksaw Machine, Drilling Machine, Milling Machine, Lathe Machine, Steam pump, Chucks (d).
- 42. Shri Ananta Kumar Chakraborty carrying on business under the trade name Mossrs. Pravat & Co., 34F, Simla Road, Calcutta (a); MK/3888A. 27-3-65 (b); 1. Raw materials Tin plates, Wire nails, Craft paper. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:—Tea chest fittings, for sale. (c).
- 43. Shri Feku Ram Gupta carring on business under the trade name Messrs. Gupta Hardware Syndicate, 77, Kailash Bose Street, Calcutta (a); MK/3889A. 29-3-65 (b); Nuts, bolts and rivets (d).
- 44. Messrs. Motilal Gupta and Haralal Gupta carrying on business under the trade name Superior Auto Service Station, S-14, Akra Road, Calcutta-18 (a); PG/3179A, 24-3-65 (b); Petrol, Diesel oil, Mobile oil, Grease, Brake oil, Flushing oil and Motor accessories, (d).
- 45. Shri Bimal Chandra Paul carrying on business under the trade name Paulsons Supply Agency,

- 126A, Garfa Main Road, Calcutta-32 (a); PG/3 24-3-65 (b); Sand, Stone Chips, Ballast and Grave
- 46. Shri Badri Narayan Banerjee carrying on ness under the trade name of Badri Narayan Ban 8 Baroda Road, Naihati, 24-Parganas (a); PG3 25-3-65 (b); Coal (d).
- 47. Messrs. Kesoram Industries & Cotton Ltd. carrying on business under the trade Kesoram Spun Pipes and Foundries, P46A. (Scheme XLV, Radhabazar Street, Calcutta-1 RB/1530A, 26-3-65 (b); 1. Raw materials, 2 I machinery, spare parts and accessories, 3. Consun stores, viz., Coal, lubricants & fuel oil Provided all goods for which exemption from payment of tax is claimed are intended for use in the actual prof manufacture of the goods named below. Cast spun pipes, fittings and castings (c).
- 48. Miesars. Kanoria Chemicals & Industries: carrying on business under the trade name of Kar Chemicals & Industries Ltd., 9 Brahourne Road. cutta (a); RB/1531A, 26-3-65 (b).
- 49. Messrs. Milkhi Ram Kalia, Satyapal K Vasdev Kalia & Kewal Krishan Kalia carrying on l ness under the trade name of M. R. Kalia Indust 18A, Sukeas Lane, Calcutta(a); RB/1532A, 26-3-65 Link chain, plus, sorew drivers (d).
- 50. Messrs. Srimati Sudha Seal & Sarbasrec M. Chandra Payne & Nemai Chand Sil carrying on h ness under the trade name P. M. W. Indust 33 Canning Street, Calcutta (a); RB 1533A, 27.; (b); 1. Raw materials, 2. Plant. machinery, spare 1 and accessories. Provided that all goods for whe exemption from payment of sales tax is claimed are tended for use in the actual process of manufact of the goods named below: Novelties of plastics. Me & Wood (c).
- 51. Messrs. Rajpal Talwar & Sham Sunder carrying on business under the trade name A Helping Hands, 16, Mangoe Lane, Calcutta (a) F 1534A, 30-3-65 (b); Automobile parts (d)
- 52. Srimati Aparna Guha Thakurta carrying business under the trade name Apco Industr 14/2, Old Chinabazar Street, Calcutta (a), RB 153 30-3-65 (b); 1. Raw materials, 2. Plant, machine spare parts and accessories. Provided that all got for which exemption from payment of sales tax claimed are intended for use in the actual process manufacture of the goods named below. Water to (c).
- 53. Shri Navnit N. Mohta carrying on husiness unter trade name Ajoy Stores, 24 Canning Stre Calcutta (a); RB/1536A, 30-3-65 (b). Leather pur Port folios, file case, diaries, plastic sheets & leath sheets (d).
- 54. Shri Rameswarlal Dhanuka, Shri Sahan Dhanuka, Shri Prohladrai Dhanuka and Shi Nand Khenteta, partners, carrying on business under trade name Messrs. New Spices Company, 68 Cott reet, Calcutta (a); RJ/3144A, 30-3-65 (b); Aniset

tapioos grounes, ajwan, soda-ash, methi, dhania, posta, black pipper (d).

Shri Khewalram Agarwala, Proprietor, carrying under the trade name of Messrs Kewalram 72 Cotton Street, Calcutta (a); RJ/3145A. Kumar. 72 Cotton Street, Calcutta (a); RJ/3145A. [a] [b] 1 Raw materials, 2. Plant, machinery, and accessories. Provided that all goods parts and accessories. Provided that all goods hexemption from payment of sales tax is claimed in exemption from payment of sales tax is claimed in exemption from payment of sales tax is claimed in exemption from payment of sales tax is claimed in goods named below: (i) Alkathin lined bags wheet bags, (iii) Hession bags (c); Hession, Jute canvas (d).

Shri Durga Prosad Agarwalla, Shri Damodar Agarwalla, partners, carrying on business under stername Messrs. Damodar Prosad Baijnath. Outon Street, Calcutta (a); RJ/3146A, 1-4-65 (b); juts. cardomom, dhup, mouri, zera, methi, ajwan, remillion, mustard seed, jaifal, chillies, chokamst, annardana, pipper, peplamool, rose tet. soap, hair oil, tooth paste, and powder, bismuf, blue (d).

Shri Samir Kumar Neogi carrying on business the trade name Neogi Stationers, 21 R.G. Kar (alcutta-4 (a); SH/3611A, 27-3-65 (b); Waste (hec. Jam, Snow, Powder, Tooth Brush, Pastes

Messrs. Baburam Gupta & Ratanlal Golas of on business under the trade name Sree, Vanaspati Store, 54A Kali Krishna Tagore (Calcutta-7 (a); SH/3612A 29-3-65 (b); Ground-dl Cocoanut oil, Mustard Oil (d).

Messis, Saktidhar Mondal, Bhaktidhar Mondal, Kumar Mondal, Prankrishna Mondal (minor) Kishna Mondal (minor) & Ajoy Krishna Mondal (prepresented by their mother (natural guardian) mg on business under the trade name Mondal ms 1 Brojagovinda Saha Lanc, Calcutta-6 (a), 113A, 29-3-65 (b); Chillies (d).

Messs. Mukunda Narayan Patranabis, Sailen-Karayan Patranabis, Rabindra Narayan Patra-Pradip Narayan Paranabis & Saroj Bala Deving on business under the trade name Patranabis 106, Jotindra Mohan Avenue, Calcutta-5 (a); 1144, 1-4-65 (b); Empty barrels (d).

Shri Sankar Chandra Podder, Proprietor carryibusiness under the trade name Jashoda Sweets, IlA, Surendra nath Banerjee Road, Calcutta (a); IlOA, 26-3-65 (b); 1. Raw materials, (3) Consumlibrary Coal. Provided that all goods for which stion from payment of sales tax is claimed are led for use in the actual process of manufacture are goods named below: (i) Sweets, curds and crooked food. (c).

Sarbasrce Satish Pal Sikri, Haripada Bhowmick, ra. carrying on business under the trade name len Kalpataru Departmental Stores, 2 Chowrin-lead, Calcutta (a); TL/2912A, 31-3-65 (b); 1. Raw lak. (3) Consumable stores, e.g., Coal, gas. Prothat all goods for which exemption from payof sales tax is claimed are intended for use in the process of manufacture of the goods named

below: (i) Salted cooked food, sweets (ii) Hot and cold drinks (c): Aerated water, cakes, pastries, sweets, ice-cream (d).

Messrs. Non-Power Soap Manufacturers Association 380 Girgaum Road. Bombay-2 (a); CS/36A, 26-3-65
 (b).

S. K. BOSE, Commissioner

No. 116 C.T.—15th April 1965—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information—

Notes (a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificates.
- (c) Goods for use in manufacture in West Bengal for sale
- (d) Goods for resale in West Bengal.
- (e) Date of amendment.
- 1 Sri K. Chacko Verghise carrying on business under the trade name Messrs. A. V Industries, II, Ibrahim Road, Calcutta-23. (a), AL/1025A, 16-7-64 (b); (A) Sand paper, emery paper, emery cloth and water proof paper (d); 26-3-65 (e)
- 2. Messrs, Asian Textile Dyes and Chemicals Ltd., (8) 13/3 Chowringhee Terrace, Calcutta-20 (for) 1/J, Chowringhee Sqr., Calcutta (a), (8) AL/1070A (for) EL/3487A (b); 27-3-65 (c)
- 3 Aluminum Cables and Conductors (UP) Private Ltd., 47 Hide Road Extension, Calcutta (a); AL/817A, 23-3-61 (b); (A) (3) Consumable stores, viz., Coal, Charcoal, fueball, gas carbide, lubricants, cotton waste, acid and chemicals (c); 27-3-65 (c)
- 4. Bibbuti Bhusan Pal carrying on business under the trade name of Messrs, B. P. Engineering Works., 14. Dr. Sudhir Bose Road, Calcutta-23, (a); AL/ 918A, 3-12-62 (b); (A) machine part, tanks and ferrous and non-ferrous casting and machinery after the words Jigs'' (c), 27-3 65 (c)
- 5. Sri Amarendra Mohan Bera carrying on business under the trade name Messrs, Delta Trading Co., 8, Canal Road, Calcutta (a); AL/407-A, 27-3-51 (b) (A) "Leather goods" after the words "Wooden products" (c); 29-3-65 (c).
- 6. Bipul Chowdhury carrying on business under the trade name Messrs. B S. Chatterjee and B. Chowdhury, 7, Basanta Bose Road, Calcutta (a); AL/762A, 25-6-60 (b); (A) Thinner (d); 30-3-65 (e).
- 7. Manmohan Jhunjhunwalla carrying on business under the trade name Messre National Traders, Syndicate, 60A. Chetla Road, Calcutta-27 (a); AL/930A, 14-6-63

- (b); (A) Value, spiral bar, push bar, spindle, flyer cistern part, bush (d); 30-3-65 (e).
- 8. Amarnath Mallick, Samar Nath Mallick carrying on business under the trade name Messrs. Annapurna Chemical Industries, 22/A Pitambar Ghatak Lane, Calcutta 27 (a); AL/858A 23-1-61 (b); (A) Watchiglasses, polythene cloth, colourpaste, adhesive gum, metre scales, knives, spoon, Hares apparatus, mounted mirror, magnet, magnetic needle, optical bench, pinch cock, metallic tape, enamel pen, spanner, first aid box, platinum wire, sail aniger, ron, plate, meter and pastte, weighing scoop, desicators, stoves, tongs, asbestos sheet, asbetos rop asbestos pulp, water tank, (d); 31-3-65 (e).
- 9. Karuna Prasad Bose, Arindra Bose carrying onbusiness under the trade name Messrs. Bose Bros and Co., 100A Shyama Prosad Mukherjee Road, Calcutta, (a); AL/12A, 19-9-46 (b) (A) A. C. Pipe and pipe fittings, A. C. sheet accessories, A. C. gutters and accessories. A. C. septic tank, jointing compound washers, acid, putty, hook, glue, pick axe fork, iron pan, french chalk, door belts, door ring, tower bolts, custain rod, ventilator, shovel (d); 3-4-65 (e).
- 10. Biswanath Auddya carrying on business under the trade name Messrs, Southern Sanitary Stores, 140A, Shyama Prosad Mukherjee Road, Calcutta (a); AL/780A, 15-10-60 (b) (D) Sanitary, galvanized pipe, socket hook, cistern, pan, commode and basin (A) Sanitary and plumbing materials, g.i. tanks, glass (d); 5-4-65 (e).
- 11. Messrs, Bharat Sheet Metal Industries Ltd. 36A and B, Pratapaditya Road, Calcutta-26, (A) P-10 Girish Avenue, Calcutta-3 (a); (S) AL/88B (for) AL/1020A (b); (D) Metal sheets, metal rods, metal wires, metal crap, block zinc, block tin, tools, metal scrap, machinery for purpose of steel metal works, wood, plunk, bolts, nuts, nails, chemicals, other various miscellaneous stores that are required for manufacturing steel metal and hollow wire goods, galvanizing material, Welding materials and coal for the manufature of various sheet metal goods and hollow wire goods, metal washers and spring rottraps. (A) (1) Raw materials, (2) Plant machinery spare parts and accessories, (3) Consumable stores, viz., coal, gas, welding materials Provided that all goods for which exemption from payment of sales tax is claimd are intended for use in the actual process of manufacture of the goods named below: (i) Drums, containers and steel furniture (c); (A) Spare parts of automobile Diesel engines (d); 7-4-65
- 12. Jogendra Nath Siroar, Bholanath Dey carrying on business in the trade name Messrs Dey and Siroar., 127, Hazra Road, Calcutta (a); AL/236A, 16-2-52 (b): (A) Grease(d), 7-4-65 (e).
- 13. (S) Khirode Kumar Bose, Kamal Kumar Bose, carrying on business in the trade name Messrs Machine Parts Co., 26A, Ashutosh Mukherjee Road, Calcutta, (for) Khirode Kumar Bose carrying on business in the trade name Messrs Machine Parts Co., (a); AL/128A, 7-10-41 (b); (A) Piston rings, piston liners, machinery parts, tube-cum-wood and plastic furniture after the words Auto electrical and switching (c); (D) Hardware (d); 8-4-65 (e).

- 14. Balkrishna Ahuja, Gopal Krishna Padmavati Ahuja, Indra Nanvati carrying on bu in the trade name Messrs Ahuja & Co... 2. Clieta Calcutta (a); AL/938A, 17-12-56 (b) (A) Ca after the wood consumable stores, (c); 8-4-65 (e).
- 15. Messrs, Gangadev Kataraka, Dipak Ch Kat Sitaram Kataraka, Rajendra Kr. Kataraka Bishnu Kumar Kataraka, carrying on business the trade name Sitaram Rajendra Kumar. P. N. Malia Road, Raniganj, Burdwan (a); A8:1 21-1-65 (b); (A) Pulses, gram, motordana, mol rice, flour, wheat, mustard oil, oilcake, chillies, mi seed (d) 26-3-65 (e).
- 16. Sri Babulal Khaitan carrying on business the trade name Khaitan General Stores, Abdul Lane, Asansol (a); A/155B, 18-10-60 (b); syrup and squash, brushes, cleansing milk remover, tik-20, dalf, lotions, hair dressing, a ketechup, kajal, honey, robin, blue, talcum and powder, dusting powder, eau/de cologne, baked mustered, tined juice and slices, barley, stem machine oil (d); 30-3-65(e).
- 17. Messrs Pannalal Shyam and Hiralal Scarrying on business under the trade name Shree Kant, (for) Sri Pannalal carrying on business to Shree Kant (a); AT/3333A. 22-10.52 26-3-65 (e).
- 18. (S) Sri Kantilal S. Mehta, Sri Ramani Mehta, Sri Champalal S. Desai Sri Navinchi Shaha, Sri Niranjan C. Modi and Mohit Kumar II lai Mehta carrying on business under the trade-Kantilal & Bros. (for) Sri Kantilal S Mehta, Sri Champalal S Desai Navin Chandra Shaha, Sri Niranjan C. Modi can business under the trade name Kantilal and I 18 Armenian Street, Calcutta Purulia (I) (a), 273B 10 3-60 (b); 26-3-65 (c).
- 19. (S) Messrs, Radha Kishan Agarwala, Ram Agarwala, Deokinandan Agarwala and Sm. Devi carrying on business under the trade Kidarath Brijmohan, (for) Messrs, Brijmohan wala, Ramsingh Agarwala, Radha Kishan Agarwala carrying on busunder the trade name Kidarnath Brijmohan 196, Cross Street, Calcutta (for) 198, (Tross Calcutta (a); AT/910A, 29-9-41 (b); 26-3-67
- 20. Sri Munsiram Poddar carrying on buunder the trade name of Sures and Co., 29/1 Arms Street, Calcutta (a); AT/3211A, 19-3-55 (b); Hessian cloth, gunny bags and jute canvas (d), 27 (e).
- 21. Sarbasree Sankarlal Sureka and Biswi Pansari, Partners carrying on business under the name S. B. Industries, 12, Rupehand Roy S Calcutta (a); AT/4033A, 17-2-65 (b); (A) Bul hose pipe. rubber sheet (d); 27-3-65 (e).
- 22. Sri Kantilal J. Hirani carrying on bu under the trade name Messrs Alvin Agency. (6 Armenian Street, Calcutta (for) 7B, Shyama Rd., Calcutta-25 (a); (8) AT/4049A, (for) BH.3 (b); 31-3-65 (e).

- Sm. Kasturibai Shantilal Shah carrying on under the trade name D. K. Shah and Bros. stala Lane, Calcutta (a); AT/3875A, 4-1-63 [A] Borax, Ammonia, Bloaching powder (d); 31-3-4
- (8) Messrs. Madanial Khandelwal, Ramgopal delwal, Sm. Bhagwati Devi Khandelwal and Sm ma Devi Khandelwal carrying on business under mdc name Fulchand Madanial (for) Sri Madanial delwal carrying on business under the trade name Fulchand Madanial, 190 Cross Street, Calcutta I 3443A, 8-11-57(b); 31-3-65 (c).
- (8) Sm. Namita Roy carrying on business the trade name Messrs. Bengal Society (for) 77 Ashutosh Mukherjee Road, 423-20 (a); BH/603A, 27-10-41 (b); 29-3-65 (e).
- Messrs. Indian Aluminium Co. Ltd., 31 Chowle Road, Caloutta, Caloutta-1, Howrah -1 (a); BH/ 13-10-41 (b); (D), viz., (A) Insert e.g., after the Consumable Stores (c); 29-3-65 (e).
- (8) Messrs. Vivek Chand Burman, Gyan Chand MAN, Pradip Chand Burman, Sms. Sudha Burman. drakala Burman, Brij Rani Burman, Sharda Messrs, Anand Burman (minor), Sidhartha Burman lagadish Chaudhury, carrying on business under mde name Messrs. Western Publicity Service Messrs, Vivek Chand Burman, Gyan Chand MAN, Pradip Chand Burman and Sheo Sagar thy, Partners, carrying on business under the name Messrs. Western Publicity Service (S) H Rash Behari Avenue, Calcutta-19 (for) 142 Behari Avenue, Calcutta-29 (a); BH/3337A, 58(b); (D) Consumable Stores, viz., (c); 31-3-65
- Messrs, K. P. Jhunjhunwala, B. L. Jhunmla. Kaushalya Jhunjhunwala and Sudha jhunwal carrying on business under the name Messrs, J. J. Industrial Corporation, 25-B Street, Calcutta (a); BH/3447A, 22-1-63(b); Reel doors and Steel windows (d); 29-3-65 (e).
- (8) Sri Narayan Chandra Khan and Sri Padma in Khan, Partners, carrying on business under side name Messrs. Shankar Bakery (for) Mossrs, ar Bakery, Bishnupur, Pokabandh, Bankura (a); 914, 11-3-59 (b); 31-3-65 (e).
- Sri Guiram Garai, Prop., earrying on business the trade name Messrs. Guiram Garai, Lallbazar, ra (a); BK/586A 29-4-64 (b); (A) Tejpata, blue, tea, hing, cardamom, fenugreek seed, d and carway seed (d); 31-3-65 (e).
- (8) Messrs. Kundanmal Patni and Prakash Patni, Partners, carrying on business under the name Dulichand Kundanmal (for) Messrs. and Patni and Kundanmal Patni, Partners, on business under the trade name Duli-Kundanmal, Dinhata, District Cooch Behar B/103A, 9-3-51 (b); 7-4-65 (e).
- Shri Shriah Shah carrying on business under the name Messrs. Technotrade Engineering Co.,

- 285-E Bowbazar Street, Calcutta (a); CL/3505A, 18-2-65 (b). (A) Instruments for processing ampoules, capsules, pastes and tablets (d); 26-3-65 (c).
- 33. Janab Rahmatullah Haji Adam, Janab Gaffar Abdul Latif, Janab Razak Abdul Latif, Janab Sadik Abdul Latif, Janab Abdul Kadar Kassam, Janab Iqbal Rahamatullah, Nasir Yunus Fulara, Haji Adam Haji Esmail, Cassam Haji Adam carrying on business under the trade name Mesers. Haji Esmail Noor Mohammed and Co., 15, Zakaria Street, Calcutta (a); CL/1680A, 28-9-41 (b); (A) Jute twine (d); 26-3-65 (e).
- 34 Sri Kishore Kumar Gobindram Menda, Proprietor, carrying on business under the trade name Messis. Orion and Co., (8) 7 Tara Chand Datta Street, Calcutta (for) 4 Ram Kumar Rakshit Lane, Calcutta (a); (8)CL/3852A (for) J. K/3073A (b); 27-3-65 (e).
- 35. Manherlal Narbhoram Daftary carrying on business under the trade name Universal (India) Agency, 46 Ezra Street, Calcutta (a), CL'1782A, 9-5-49 (b); (A) Gears for motor vechicles, Hydraulic Jacks (d) 27-3-65 (e).
- 36. (8) Messrs. Jankidas Narula, Somprokash Narula, Pusparani Narula earrying on business under trade name Messrs. Geeta Stores. (for) Messrs. Geeta. Stores, 51 Canning Street, Calcutta Additional Place of business:— Calcutta-1 (a), CL/222B, 11-9-59 (b); 27-3-65 (c).
- 37. Messrs. Kanubhai Chunibhai Patel, Sashikanta Rambhai Patel, Kirit Kumar Manubhai Patel carrying on business under the trade name Messrs. K. Sashikanta and Company (for) K. Sashikanta and Company, 55 Canning Street, Calcutta (a); CL/2985A, 11-9-56 (b), 27-3-65 (c).
- 38. Sri Gangaram Thawardas, Sm. Sathamahai, Sri Devkishan R Manwam and Sri Harish R. Manwam carrying on business under the trade name Mesars, Harish Trading Co., 55 Canning Street, Calcutta (a); CL/3819A, 30-1-65 (b). (1) Brasso, Steel sockets, steel file (A) Brass sheets and rods, steel shafting, steel wire, pipe and fittings, small tools, chonite rods, electrical parts (d); 27-3-65 (e).
- 39. Janab Golam Abbas, Prop. carrying on business under the trade name Messrs. Factory Stores Corporation, 56/1 Canning Street, Calcutta (a); CL/3840A, 1-3-65 (b), (A) Wire, wire rope\_slings\_and nylon bush (d), 27-3-65 (c).
- 40. Messrs, S. K. Maniar, C. K. Maniar, K. C. Maniar, H. Maniar and Bai Jaimati carrying on business under the trade name Messrs, K. G. Maniar and Co., 55/1 Canning Street, Calcutta, Additional place of business-Calcutta-1 (a); CL/111B, 10-8-49 (b); (A) Trin Magic eye (d); 27-3-65 (c).
- 41. (8) Sm. Krishna Ramchand Ramnakhiani carrying on business under the trade name Measus, Kaushal Electric and Trading Co., (for) Messus, Kaushal Electric and Trading Co., 12 Lower Chitpur Road. Calcutta (a), CL/2891A, 28-3-58 (b); 30-3-65

- 42. Sarbasree Bimal Ranjan Datta, Dilip Kumar Datta, Partners, carrying on business under the trade name Messrs. Silpasri Syndicate, (S) 134/1 Mahatma Gandhi Road, Calcutta (for) 13 South Sealdah Road, Calcutta (a); (S) CL/3854A (for) TL/2710 (b); 30-3-65 (e).
- 43. (8) Mohamed Ibrahim carrying on business under the trade name Messrs, H. B. and Co., (for) Messrs, H. B. and Co., (8) 35/1 Ratu Sarkar Lane Calcutta-1, (for) 6/2 Colootola Street, Calcutta (a); CL/2922A, 1-7-53 (b); (A) Tooth p.ste, hair oil and perfumeries after the words (iii) Clean Hair Removing Lotion (c); 30-3-65 (e).
- 44. Messrs. Banerasi Debi Agarwalla, Matiram Agarwalla, Devidutt Agarwalla, Hardeodass Agarwalla, Hetram Agarwalla, Satyanarayan Agarwalla carrying on business under the trade name Begraj Satyanarayan of 5/l Lucas Lane, Calcutta (a); CR/915A, 11-11-43 (b); (A) Umbrella and spare parts, jute twine and strings canvas and tarpaulin (d); 27-3-65 (e).
- 45. (8) Sri Ali Hussain Ahamedali Hyderabadwala, Prop., carrying on business under the trade name Messrs. Central Hardware Mart (for) Messrs. Esufbhai H. Paliwala, Ali Husain A Hyderabadwala and Husanibhai G. Habib carrying on business under the trade name Central Hardware Mart of 63/1 Netaji Subhas Road, Calcutta (a); CR/1054A, 14-7-45 (b); 26-3-65 (c).
- 46. (8) Sri Nirmal Kumar Sarkar, Prop., earrying on business under the trade name Parimal Restaurant of 22 Bonfield Lane, Calcutta (for) Haripada Sarkar, Prop., earrying on business under the trade name Parimal Restaurant of 22 Bonfield Lane, Calcutta (a); CR/2024A, 9-5-51/(b); 26-3-65 (e).
- 47. Sri Satyaranjan Das, Prop., carrying on business under the trade name Co-operative Stores of 40 Netaji Subhas Road, Calcutta (a); CR/3537A, 21-1-65 (b); (A) Brass strips, sheathings, pipe and wires, copper, hammer and copper rivets, phos. bronze sheet, gun metal rods and bush lead ingot, lead sheet wire and pipes, zinc sheets, tin soldering stick (d); 26-3-65 (e).
- 48. (S) Messrs. Jayauant Kumar Shah, Paresh-Shah and Jatin Shah carrying on business under the trade name Bengal United Industries (for) Sri Jayavant Kumar K. Shah carrying on business under the trade name Messrs. Bengal United Industries of 67B Netaji Subhas Road, Calcutta (a); CR/2217A 21-7-52(b); 26-3-65 (e).
- 49. (S) Sri Chandra Kanta N. Dalal, Prop., earrying on business under the trade name Messrs, Bharat Hard ware and Iron Syndicate, I, Bonfield Lane, Calcutta (for) Sri Chandra Kanta N. Dalal, Prop., carrying on business under the trade name Messrs Bharat Hardware and Iron Syndicate of 35 Netaji Subhas Road, Calcutta (a); (S) CR/3554A (for) LR/3284A (b); 27-3-65 (e).
- 50. Shri Jagdish Prosad Agarwala, Prop., carrying on business under the trade name Jagdish Prosad Agarwala of 36 Strand Road, Calcutta (a); CR/3412A, 3-12-63(b); (A) Jute twine and jute canvas (d); 2-3-65 (e).

- 51. Sarbasree Abdul Husain Ahsanhusain Ahsan Husain Humed Ahsan Husain Humed Ahsan Husain and Borsadwala carrying on business under the trade Arben Tools Co., 70 Old Chinabazar Stale Calcutta (a); CR/3471A, 6-6-64 (b); (A) Fluore tube with starter, black tap, electrical varned plastic cable, v.i.r. wire, electrical bulb, bracket to pendent holder brass, 3-pin plag with socket nion tester (d); 29-3-65 (e).
- 52. Messrs, Manot and Co., Pr. Ltd., 105 Chinabazar Street, Calcutta (a); CR 3474A, 22 (b); (A) (1) Raw materials, (2) Plant, machi spare parts and accessories. Provided that all a for which exemption from payment of sales to claimed are intended for use in the actual part of manufacture of the goods named below Terpaulines (c); (A) G. I. barbed wire, handly and strainers (d); 27-3-65 (e).
- 53. Messrs Chunilal Sharma, Ramial Sharma. bagrai Sharma and Wira Debi carrying on but under the trade name S. R. Sharma and § 5 Netaji Subhas Road, Calcutta (a): (R 2 27-9-51 (b); (D) Hardware stores(A), Valves and C Bush, Couplings, Nuts, Washers, Ferrule, Lubric Nozles, Tubes, Tail Pieces, Disc, Handles, Plut Taps, Pumps, Showers, Unions, Tees, I Studs, Copperballs, Bends, Sockets, Nipples, G Holder Bats, Joints, Flanges, Spades, Ham Steel, Ball bearing, Pipe and Pipe fitting. (Throplating wastes (C. P. Wastes) hack, saw blades, 30-3-65 (e).
- 54. (S) Sm. Debika Biswas self and as guards behalf of her minor daughters Snighdha Biswas, Chh Biswas, Nanda Biswas and Anudita Biswas can on business under the trade name Crown Engineering Corporation (for) Messrs, Crown Engineering Corp tion 71A Netaji Subhas Road, Calcutta (s), 2483A, 11-3-55 (b); 30-3-65 (c).
- 55. Messrs, Hari Prasad Khandelwal, Syan We Khandelwal and Umasankar Khandelwal carryu business under the trade name S D Khande and Bros., 13 Portuguese Church Street, Calcatta CR/3544A, 10-2-65 (b); (A) Abir, gulal, borase and bi-carb, maze-starch nisadal and bleaching powdet 31-3-65 (c).
- 56. Mani Ben Manubhai Patel and Chandra Amritlal Parekh carrying on buiness under the t name East West Bearing Importers 138 Can Street, Calcutta (a); CR/3054A, 1-11.60 (b). Sockets block and motor vehicle parts (d), 1-4-6
- 57. (S) Messrs, Makewell Engineering Co. Ltd., (for) Sri Kanailal Roy, Prop., carrying on his under the trade name Makewell Engineering 38 Netaji Subhas Road, Calcutta (a). CR 30 14-5-65 (b); (S) (1) Raw materials (ast iron plangles, joist, galv. plates, nuts, bolts, washers and plangles, joist, galv. plates, nuts, bolts, washers and plangles, joist, galv. plates, nuts, bolts, washers and plangles, joist, galv. plates, nuts, bolts, washers and plangles, in the subhit of sales in the sales in the

jobs (for) (1) Raw materials, (2) Plant, spare parts and accessories, (3) Consumable provided that all goods for which exemption spare of sales tax is claimed are intended for the actual process of manufacture of the goods be actual process of manufacture of the goods below: (i) Machine parts. (ii) Electrical goods. below: (iv) Screws. (v) Coppering. (vi) and Nuts. (iv) Screws. (v) Coppering. (vi)

9n Monoharlal K. Damani, (Prop.), carrying on muder the trade name S. Monohar and Co., staji Subhas Road, Calcutta (a); CR/3456A, [b]; (A) Felt sheets and plastic powder (e);

(8) Cuthbertson and Harper India Private Ltd., on business under the trade name Beauty Shoe Supply Government Place East, Calcutta, 173 1 polis Street, Calcutta (a); EL/257B, 1-9-51 (d); materials, chemicals, dyes, cloth, hardware mag materials, (1) any other raw materials. nt. machinery spare, parts accessories and stores. (3) building or plumbing materials or required for construction, fitting out or repair hilding. Certified by the purchasing dealer to be dforuse in any process of the manufacture of 11(1.) Raw materials, (2) Plant, machinery, spare ad accessories, (3) Consumable stores. Provided broods for which exemption from payment of as claimed are intended for use in the actual of manufacture of the goods named below: ; 27-3-65 (e).

Mess. Eastern Manufacturing Co., Ltd., 3 Subhas Road, Calcutta (a); EL/218A, 26-9-41 Consumable stores, e.g., Batching oil, coal (c);

Messrs. Naval Chand J. Shah, Trambaklal J. ad Lilavati L. Shah, Partners, carrying on businet the trade name Messrs. Pure Chemical M. S. 6/1B British Indian Street, Calcutta (for) lock Street, Calcutta (a); (S) EL/3710A (for) 24 (b); 2-4-65 (e).

Messs. Banshidhar Chamaria, P. C. Gupta, a Kanoria, J. C. Ojha and Sagarmal Kanodia, ton business under the trade name. Mahakali Lib. 34 Dharamtala Road, Salkia, Howrah (a); 17A, 8.2-65 (b); Insert Flour and Suji after latta(c). 2.4-65 (e).

hn Satish Chandra Das, carrying on business the trade name Messrs. Yule Engineering tion, 157/2 Howrah Road, Howrah (a): , 26-9-41 (b); (S) (1) Raw materials (2) Plant, Ty spare parts and accessories (3) Consumable And Coal and Coke, Oxygen and Acetten, Gas Rods. Provided that all goods for which exemp-\* payment of sales tax is claimed are intended a the actual process of manufacture of the med below: (i) Railway Lamp, Stud, Bolts, clip. components and wooden handles (for) M. S. Rods to manufacture cotters, split, Tapper Pins, Wood and any other raw materials, Plant, machi-Parts, accessories and consumable stores. by the purchasing dealer to be required for use rocess in manufacturing of Cotters, M. S. Split and Wooden handles (c); 2-4-65 (e).

h Durga Charan Dey, carrying on business trade name Messrs, Dupex Industries, Sarat Chatterjee Road, Howrah (for) 73/B,

Girish Park North, Calcutta-6 (a); (8) HW/2695A, (for) MK 3647A (b); 2-4-65 (e).

65. Sri Arun Kumar Dey, Sri Amarendra Nath Dey and Sm. Mallika Bala Dey, carrying on business under trade name Mesars. A. K. Dey and Brothers, (8) 4/22 G. T. Road, Howrah (for) 56/1, Hriday Krishna Banerjee Lane, Howrah, Calcutta (I) (a); HW/145B, 21-5-58 (b); 2-4-65 (c).

66. Sri Benodilal Kasua and Sri Narbada Devi, carrying on business under the trade name Messrs. National Aluminium Works, 26 I Salkia School Road, Howrah (a), IIW 1687A, 15-3-56 (b); Insert, Silver can parts after the words Aluminium Cap (c); 5-4-65 (e).

67. Sri Kishoti Mohan Das and Sri Sanjoy Kumar Das, carrying on business under the trade name Messrs. Kishori Mohan Das. 166/5 Belihous Road, Howrah (a): HW 2561A, 22-7-63 (b). Insert, Cast Iron after the word Flats (c): (A) W 1. Pully, Grinding wheel, G. I. Wire roof clamps, Steel wire and Wire ropes Steam Packing, Asbestos Packing, Crab Winch Machines (d), 5-4-65 (c).

68. (S) Sm. Sibani Ghosh, carrying on business under the trade name Messrs, Dulal Chandra Ghosh (for) Sm. Nambala Ghosh and Sm. Sibani Ghosh, carrying on business under the trade name Messrs, Dulal Chandra Ghosh, 202 Khurut Road, Howrah (a); HW/1652A, 25-7-55 (b); 6-4-65 (e).

69. Messrs, Basant Kr. Dutta, Sati Bhusan Banerjee, carrying on business, the trade name S.B. Engineering Works, 187/1 Sreeram Dhang Road, Salkia, Howrah (a); HW '2667Λ, 29-1-64 (b), (A) Cocks (d); 6-4-65 (e).

70. Sri Surajmal Jain. carrying on business under the trade name Padmah Engineering Corporation, 48-Nalim Sett Road, Calcutta (a), JK 3393Å, 8-2-65 (b); (A) Galvanized corrugated sheet, galvanized plain sheets, mixed size skelp, R. S. rails (d); 26-3-65.

71. Sri Rambagas Ranga and Srigopal Ranga, carrying on business under the trade name Ranga Electric Trading Co. 23 Shib Thakur Lanc, Calcutta (a); JK/3362A, 26-9-64 (b); (A) Conduit pipes and elbow, Electric lamp tubes, Holders, Sockets and connectors (d); 29-3-65 (e)

72. Sri Omprokash Kalanauria, carrying on business under the trade name Messrs. Omprokash Sanearmal; 131 Cotton Street, Calcutta (a); JK '3324A, 23-10-62 (b), (A) (I) Raw materials, Jute twine (2) Plants, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below: Jute rope for sale (c); 30-3-65 (e).

73. Messrs. Rebatikanta Podder and Sons Ltd., 1 Nalini Sett Road, Calcutta (a): JK/2689, (A) 22-12-55 (b); (D) Gold and guineas (d); 30-3-65 (e).

74. Sri Nilratan Ghose and Panchanan Banerjee, carrying on business under the trade name India Cane and Hardware Stores, 3 Mirbahar Ghat Street, Calcutta (a); JK/2172A, 18-8-50 (b); (8) (1) Raw materials provided that all goods for which examp-

وَمَوْ إِنْ أَوْ إِنَّا اللَّهِ عَلَيْهِا أَوْ اللَّهِ عَلَيْهِا أَوْ اللَّهِ عَلَيْهِا أَوْ اللَّهِ عَلَيْهِا المُورِيةِ اللَّهِ عَلَيْهِا أَوْلِي اللَّهِ عَلَيْهِا أَوْلِيهِا أَوْلِيهِا أَوْلِيهِا أَوْلِيهِا أَوْلِيهِا tion from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below: Cane busket for sale (for) wire, nail, cane and (1) any other raw materials (2) plants, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of cane busket for sale (c); 30-3-65 (e).

- 75. Sri Parmeshwarlal Ladia, carrying on business under the trade name Ladia Plastic Works, 14/6 Sovaram Bysack Street, Calcutta (a); JK/2151A, 21-7-60 (b); (A) Super enamelwire (d); 30-3-65 (e).
- 76. (8) Messrs. Biharilal Mahawar and Banwarilal Mahawar, carrying on business under the trade name Jutharam Ramprosad (for) Ramprosad Mahawar, Biharilal Mahawar, Banwarilal Mahawar, carrying on business under the trade name Jutharam Ramprosad; 9 Jagmohan Mullick Lane, Calcutta (a); JK/819A, 29-9-42 (b); 31-3-65 (c).
- 77. Messrs. Kishanlal Agarwala, Tuliram Agarwala, Ramrichpal Agarwala, carrying on business under the trade name Ramrich Paul and Co. 132 Cotton Street, Calcutta (a); JK/1289A, 15-1-45 (b); (A) Gunny bags (d); 31-3-65 (c).
- 78. Messrs, Mangal Prosad Saha, Naresh Prosad Saha, Sahadeo Prosad Saha and Mathura Prosad Khandelwal carrying on business under the trade name Saha Brothers, 2 Digambar Jain Temple Road, Calcutta (a), JK/3305A, 20-12-1963 (b); (A) Cocoanut oil, groundnut oil, dhania, chilly (d); 31-3-65 (e).
- 79. Messrs, Shree Kamal Mercantile Company Ltd., 402 Upper Chitpore Bond, Calcutta-7 (a); JK/3382A, 6-1-65 (b); (A) Iron beams, H. C. 1 pipe and fittings, brass biboock (d); 1-4-65 (e).
- 80. Mesers. Rukmini Kanta Ghose, Anadi Narayan Ghose, Saradindu Narayan Ghose and Sm. Usha Rani Ghose carrying on business under the trade name Lakshmi Narayan Traders, 13A Digambar Jain Temple Road, Calcutta-7 (a); JK/3398A, 25-2-65(b); (A) Sago (d); 1-4-65 (e).
- 81. Sri Madhusudan Dey carrying on business under the trade name Madhu Sudhan Dey . 7 Ratan Sarkar Garden Street, Calcutta (a); JK '3012A, 6-11-59 (b); (A) Cardamom (d); 1-4-65 (c).
- 82. Sri Sudhir Kumer Saha. Prop. carrying on business under the trade name Messrs, Sedhir Kamer Saha, Patkatae near Polytecrical School P. O. and Dt. Jalpaiguri, (a); JP/2089A, 9-3-62 (b); (A) Sted utonsils, scented oil, ink. soup. \*xerciae books, spices, torch, snow, powder, eccount oil, groundaut oil, charactur, soda, (d); 5-3-65 (c).
- 83. Sri Layakram Agarwalla, Indra Kumar Agarwalla, Sashi Bhusan Agarwalla, Satya Kumar Agarwalla and Sri Ashoko Kumar Agarwalla, Rajendra Kumar Agarwalla, Narendra Kumar Agarwalla and Sri Anand Kumar Agarwalla, Partaers, carrying on business under the trade name Messrs. Industrial Engineering Corporation, Hill Cart Road, P. O. Silliguri Dt. Darjeeting (a); JP/2170A, 29-5-64 (b); (A) Barbed wire, fire clay fire bricks, electrical geods, paints,

- M. S. angele, iron rod, iron angle, coper short, wool, copper strip, copper rod, G. I. wire, paper copper revets, bolts and nuts. washer and are window, electrodes bolts and nuts. and screw, steel window, electrodes (d): 6-3-65 (e)
- 84. Messrs. Layakram and Sons Pvt lad Layak Bhawan, P. O. Siliguri, Dt. Dar (for) 31A Millick Street, Calcutta-7 (a); (8) JP: (for) RJ/3062A, (b): 27-3-65 (c).
- 85. Sri Tarachand Agarwala, Prop., carring business under the trade name Messrs, Gar Tarachand, P. O. Banarhat, Dt. Jalpaguri & (2). Jalpaguri-(1). and Calcutte-1 (a) JP 23-9-53 (b); (D) Tinued food, (A) Tea Raga) no 30-3-65 (c)
- 86. Bindbachal Prasal Jaswal and Stall Jaiswal, Partners carrying on business under the name Mosses. Sital Prasad Bindbachal F 77. Kailash Bose Street, Calcutta (a), Mk i 25-5-57 (b); (A) M. S. Flats, M. S. Plates (d), 29-3.
- 87. (S) Shri Jagat Chandra Paul, carryig on buunder the trade name Messrs, J.C. Paul, at (for) Messrs, J.C. Pal and Co. (a); Grish Bidu Lane, Calcutta-11 (a), MK, 2761A, 29, 157 (D) Consumable stores (c); 29-3-65 (c)
- 88. Shree Shiv Shankar Prasad, earrying on hi under the trade name Messrs. Shiv Shankar P Koushal Kumar. 58 Kailash Bose Street. Ca (a); MK/348A. 18-9-62 (b), (A) from and steel Defective and cuttings, Structural cuttings (d), 3 (e).
- 89. Messr. Raj Krishna Hazia, Narendra Huzra, Radha Krishna Hazia, cariyung on hi undor the trade name Radha Krishna Pazia, Netaji Subhas Road, Calcutta (a); MR/471A 2 (b); (S) Rods, pipes, tubes, shee's wires and of non-ferrous nsetal (for) Scrap metals broaze brass sheets, copper and lead metals (d), 2-1-
- 90 Sri Sukumur Neogy, Propractor, carron business under the trade name Mesors, Su Noogi, 113 Monohardas Chawk, Calcutta (4): 2664A, 31-7-62 (b); (£) Washer, door clap, rin chain lebel, plumb, foot rule, theodo light, sand emery cloth, chain pulley mans, copper wire trusteel furniture (d): 2-4-65 (e)
- 91. Meser. Nor-Ferrous Mc(a) Industrie Ltd., 42/1 Strand Road, Calcutta (a). MR B 28-1-63 (b); (D) Metal products (A) after the in the actual process of the manufacture of the named below: Gas wolding rods solders, wires conductor, wire tapes and strips, antifrication bearing metal and tube metal (c). (D) Metal pre hardware (A) M. S. Plates, angles, rodswire channels, wirenettings expand d metal pipe and fittings, bath, galvenised iron, galvanued josts irons, M. S. shaftings small tools, drills, tapes tips, hacksaw blades, files, hammers, screw, hol nuts, pickaxe, shovel, nails, nut; oil can rivets, rai studs, wrings, sole, dusters, spite pine sockets. steel (lowearbon, high carbon, carbide), spring w hair belting, V. belt, cast iron and cast iron of (d); 3-4-65(e).

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8 [8]Sri Khagendra Nath Kar, Proprietor, earrying business under the trade name Messes, Sa! Sa. Kai and Sons (for) Messes, Khagendra Nath Kar Bukushna Kar, Partners, carrying on busins at the trade name Sashi Bhusan Kar and Sons, [bookardas Street, Calcutta (a); MR/689A, 22 9.11 54 65 (c)

t. Sn Jagadish Chandra Chatterjee and Baidyanath ph carrying on business under the trade name mail Manufacturing Industries. 7 Banerjeepara at Calcutta-34 (a); PG/3095A, 30-9-64 (b); (A) (1) ratterials. (2) Plant, machinery. sprre parts and mones, (3) Consumable stores, e.g., Lubricants, which that all goods for which exemption from proposed that all goods for which exemption from proposed spread at the start of the goods named at process of manufacture of the goods named at C. I. Brakets, Axles, C. I. Wheels (c); 19 3-65

§ Mesers, Khatandas, Sitaldas, Satramdas, Pagnd and Rohaldas carrying on business under male name Maya Trading Corporation, Sujerat, 0 Ahrampore, 24-Parganas, (A) Vill. Barbara, 1 Barasat (Nilganj) 24-Parganas (1) (a); (8) PG-Bifor) PG/2477A (b); 20-8-65 (c).

1 (8) Sri Bishnupada Ghose and Sri Malestodra Ghose carrying on business under the trade Messrs. Sudha Rani Oil Mill (for) Messrs. In Run Oil Mill, 10 K. K. Roy, Chowdhuri Road. Ann. Sakher Bazar, 24-Parganas (a); PG/1440A, 42 (b); 23-3-65 (c).

Messrs V. R. Kalia and I. D. Naikwara, carrying siness under the trade name Arkay Equipment (8) I Kashinath Dutta Road, Calcutta-36 (for) tabourne Road, Calcutta (c); (S) PG/3178A (for) IIIIA (b); 23-3-65 (e).

- Bhaskar Engineers Pvt. Ltd., (S) 20 Biren Road (West), Calcutta-8 (for) 3/2 Madan Street, #(a-13 (a); (S) PG/318A (for) SL/3285A (b);

(8) Messrs. Lalit Mohan Dutta, Haridhon Dutta Bamehan Dutta carrying on busine s under the name Lalit Mohan Dutta and Bros, Bakhrahat, leganus (for) Messre. Lalit Mohan Dutta and ban Dutta (a); PG/1476A, 21-5-52 (b); 25-3 65 (e)

Messrs. Mahabir Prasad Bagrodia. Pushpa Mia, Satish Coomar Bagrodia and Rajendra Bagrodia carrying on business under the trade Bagrodia Metal Industries. (S) P-36 India Bagrodia Metal Industries. (S) P-36 India Bagrodia Metal Industries. (S) P-36 India Bagrodia Metal Industries. (S) P-36 India Bagrodia Metal Industries. (S) P-36 India Bagrodia Carrying on business street, Calcutta Bagrodia Carrying on business street, Calcutta Bagrodia Carrying on business sunder the trade

Mess. Sontosh Kumar Ghosh, Radhanath Panchanan Ghosh carrying on business under ade name New Indian Traders, 63-C Radha-

bazai Street Calcutta (a); RB 90A 15-5-56 (D) Paper and stationery goods—(A) Inks (all kinds of ink) Pencil leads for profiling, Pencil, Erasers (all kinds of Erasers) Paner, Fastoner, Carbon Paner, kirds of Erasers). Paper Fastener, Carbon Paper, Rubber stamp pads Eveleting machine, Stitching wire, Stencil plate. Drawing pm, Adhes ive gum tape, Blotter and blotting pen. Desk callender stands. Paper tags, Cotton tags, Tracing paper Press requisites, Table class. Scaling Wax. Plastic sheet and plastic materials, Tale, sheet, All kinds of toilet paper, Letter weighing scale. All kinds of visiting and invitation cards, Ferrons. and non-ferrous metal products. Penholders, F. Dott pen, F pen spare parts, Penholders, F. pen, Grip binder Typewring ribbon. All sorts of stamps, Metal condets. Metal eyelets, Stitching pm. Steneil pen, Map tacs, Spring calling bell, Ruffer (Flat rule, Round rule). Pencil and Pen tand, All sorts of account book and its materud, Tracing cloth, Wooden tray, Stencil Boards, Gum liquid dry, Alkathin, Binding cloth, Artist materials, Binding thread and chalk crayon, Paste, Pencil including Lead copying, cheking drawing, etc., Gem clips Screw binder, inner screws Correcting fluids, Punching machine, Stitching machine. Steneil paper, Numbering machine, Celotapes. All sorts of metal paper weights, Ink pot (all kirds of mk pot), All soro of file. Drawing materials, Drawing instrument and its space parts, Cane tray, Wax paper Rubber bands, Polythin sheet. Leather cloth, Drawing pins, Envelopes, Visiting cards, Wax cloth (d), 30-3-65 (e),

102. Shri Monbod Singh, Proprietor, earrying on business under the trade name Messrs, Rajput Stores, 55 Rajakatra, Calcutta, (Mirhaharghat Street) (a); RJ/1341A, 12-2-46 (b), (D) Hair eil packing materials, vegetable products, zarda (d), 26 3 1965 (c).

103. Shri Rabindra Nath Mitra, Proprietor, carrying on business under the trade name Mossis, Rabindra Nath Mitra and Bros., 11 Rajakatra, Calcutta-7 (a); RJ/221B, 12-12-56 (b). (D) Spices, soaps, ropes and cement (d), 30-3-1965 (e).

104. Messrs. Sudhir Chandra Dav. & Sons (India) Private Lad. 57 Chve Street, (Room No. 77), Calcutta (a):RJ/256B, 10-9-63 (b), (D) Biris, and matches (d); 31-3-65 (e).

105. Shri Jagdish Prosad Gupta, Shri Suraj Khan Agarwala, Partners, carrying on business under the trade name Messrs. Suraj Khao & Co., 7/2 Babulal Lane, Calcutta (A) 68, Cotton Street, Calcutta (a); (S) RJ/263B (for) RJ/2077A (b), 29-3-1965 (c).

106. (8)Messrs Ramgovind Genriwa'a and Ramowtar Ganeriwala, carrying on business under the trade name Auto Service (for) Messrs. Ramgovind Ganeriwala, Ramowtar Ganeriwala and Krisna Kumar Ganeriwala carrying on business under the trade name Auto Service, 122 Cornwallis Street, Calcutta (a); SH 3509A, 18-9-50 (b), 26-3-65 (c).

107. Shree Ratan Bagri carrying on business under the trade name Allied Engineering and Trading Corporation, 32 Nimtallaghat Street Calcutta (a); SH/3323A, 2-3-63 (b): (A) Brass castings, Ball bearings, Cable. Chain and chain pully block, Crane parts (d); 30-3-65 (c).

108. (S) Smt. Ram Kuman Devi carrying on business under the trade name Pandey Coal Co., (for) Sri Kapil Muni Pandey, carrying on business under the

- trade name Pandey Coal Co., 111C Coal Depot, Ultadanga Railway Siding, Calcutta (a); SH/3026A, 13-12-60 (b); 31-3-65 (e).
- 109. (8) Sri Debananda Kundu, carrying on business under the trade name Shyambazar Tea Stores, (for) Shambazar Tea Stores, 104 Cornwallis Street, Calcutta (a); SH/2059A, 25-3-52 (b); 31-3-65 (e).
- 110. Messrs. Sushil Kumar Dutta, and Krishna Dutta carrying on business under the trade name Dutta Cycle Co., 22 R. G. Kar Road, Calcutta-4 (a); SH/3393A, 2-9-63 (b); (A) (1) Raw materials, Gum paper. G. I. Pipes, Sockets, B. B. Shells and Forks, Metal and Paper transfer, Paints, G. I. Sheets, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Emery cloth. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cycle and Rickshaw frames and Forks (c): 31-3-65 (e).
- 111. Sri Ramswaroop Kejriwal, carrying on business under the trade name Rexon Industries, 47 Raja Nabakissen Street, Calcutta-5 (a); SH/3081A, 29-5-61 (b); (A) Bright steel bars and oil burning equipments, Electrical goods (c): 31-3-65 (e).
- 112. Sm. Sovarani Sur, Proprietress, carrying on business under the trade name Dupliex Cycle Stores, Luxmignj, Chandernagore, Hooghly (a); SP/983A, 2-5-55 (b); Stationery, perfumery, musical goods, motor parts. (D) radio battery, dry battery and sporting goods, (A) Anik ghee in tins (d); 26-3-65 (e).
- 113. Mossrs. Bholanath Paul. Biswanath Paul and Sambhunath Paul. Partners, carrying on business under the trade name Ganesh Chandra Paul, Hatkhola, Chandernagore, Hooghly (a); SP/948A, 14-12-54 (b); (A) Raw material e.g. logs. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (ii) sized timber (a); (D) Other miscellaneous goods required for construction of building (d); 26-3-65 (e).
- 114. Sree Dibakar Das, Proprietor, carrying on business under the trade name of Master Super Carter Co., Bore Taldanga, G. T. Road, Chandernagore, Hooghly (a); SP/1703A, 30-12-64 (b); (A) (4) packing materials, e.g., polythene bags: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (iii) Stairing Damper, Bush and planger, (d); 26-3-65 (e).
- 115. Mossrs. Radio and Accessories (India) Private Ltd., (S) 12 Suren Sarker Road, Calcutta (for) 3 Madan Street, Calcutta (a); (S) TL/2911A, (for) SL/2025A (b); 27-3-65 (e).
- 116. (S) Messrs. Century Components Co., Prv. Ltd. (for) Prop. Shri M. S. Kumer, carrying on business under the trade name Century Components Co., 44A Wellesly Street, Calcutta (a); TL/2032A, 29-9-56 (b); 29-3-65 (e).
- 117. Shri Kali Kumar Sarker and Smt. Chabi Sarkar, carrying on business under the trade name

- S. K.B. Industries, 12-C Ananda Palit Road, Calcula (a); TL/2338A, 27-10-60 (b); (A) Chemicals, Paland equipments (c); 29-3-65 (e).
- 118. Mr. S. D. Vachhnai, Prop., carrying on busing under the trade name I. Musry and Co. 36 M Lane, Calcutta (a); TL/1360Å, 20-2-50 (b); Precision and Measuring tools, Metal cutting to Garage and Workshop tools, Carpentry tools, Bla smith tools (d); 30-3-65 (e).
- 119. Messrs. Bhagirathi Baraf Samity Private I (8) 67, Suren Sarkar Road, Calcutta (for) 67 R Surah Road, Calcutta (a); TL/1503A. 20.3-61 30-3-65 (e).
- 120. (S) Sri Likavanti Shanghri, Sri Narendra Ku Sahanghri, Sri Gambhirda Shanghri, carrying on busni under the trade name New Oriental Pho graphic Stores (for) Karsandas Bhaichand Shand carrying on business under the trade na New Oriental Photographic Stores, 139A S. N. Baner Road, Calcutta (a); TL/2411A, 11-5-56 (b), 363 (e).
- 121. Sarbasree Rehumal Harumal Jhaurani a Gulab Rahmul Jhurani, Parters, carrying on busini under the trade name G. R. Electric (8) 110 Ripon Street, Calcutta (6) 70 Wellesly Street, Calcutta (a); TL/2599A, 21-8-(b); 31-3-65 (e).
- 122. Sarbasri Madhusudan Saha Podder, Manmat Nath Saha Podder, Manoranjan Saha Podder carry on business under the trade name M. C. Podd and Co., NB-28/1 New Market, Calcutta (a), I 2643A, 92-11-62 (b); (A) Groundnut or, Til c Macaroni and Speghetti, Cheese, Vinegar (d) 1-4 (e).
- 123. (8) Sri Baijnath Kapur, Sri Monohar Kap Sri Varshal Kapur, Sri Anil Kapur and Sri Vum Kapur, Partners, carrying on business under the in name Baijnath and Sons. (for) Sri Baijnath Kap Sri Monohar Kapur, Sri Varshal Kapur and Sri A Kapur, Partners, carrying on business under the in name Baijnath and Sons, 2? Strand Road, Calcu (a); LR/1783A, 7-7-48 (b); 20-3-65 (c).
- 124. Messrs G. William and Co. (P) L. Advent 8th floor, 12A Foreshore Road, Rombay-1 CS/10A, 1-3-62 (b); (A). hachine Components, Iron. Steel (d); 29-3-65 (e).

Explanatory notes—Regarding the amenda enternative following code letters have been used to make the manner in which the particulars of registrathave been amended—(A) means "Add". (D) me "Delete"; (S) means "Substitute".

# S. K. BOSE, Commissioner

No. 117 C.T.—15th April 1965 -In pursuance the provisions of section 9 of the Bengal Fin (Sales Tax) Act, 1941 (Bengal Act VI of 1941), following names and addresses of registered designs ther with a description of the goods covered by tregistration certificates whose registrations under

cancelled with effect from the date noted

- (a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration cortificates.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.
  - (e) Date of Cancellation.

Mesers. Kalood and Co., Garden Reach Railway in Calcutta (a); AL/304A, 2-6-49 (b); Conl (d); is (e).

- t Shri Gopal Krishna Sarawagi carrying on businuder the trade name Nemchand Shivkumar, 7 inds Dhar Lane, Calcutta (a); AT/3839A, 462 (b); Plastic, rubber, alkathene and polythene n plastic and alkathene powder (d); 26-3-65 (e)
- 1 Mesers. Audrji Motichand, Kishorichand Shantilal IVsant Lal Shah carrying on business under the frame Shah and Co., 1 Amratolla Lane, Calcutta 1880A, 21-1-48 (b); Spices, white oil, gunny bags, meals and hardwares, waste, paper, oils, mercury, block, lead, copper, zinc, metal products, kraft of (d); 31-3-65 (e).
- 1 Shri Indu Madhav Kundu, Shri Beni Madhav pda, Shri Madhav Kundu, Shri Chandra Madhav pda carrying on business under the trade name per Enterprise, 71 Canning Street, Calcutta (a); 2800A, 28-11-55 (b); Butter, soda, cosmetic, perfug, tooth brush and paste, powder, cocoanut oil, plour, hanndry starch, syrups, jam and jelly, et-fruts, caned vegetables, baking powder, ph and glucose powder, lozenge (d); 1-4-65 (e).
- Messs, Bharat Construction & Engineering Co., 1 Suren Tagore Road, Ballygunge, Calcutta, (a); 2870A. 8-8-52 (b); Building material, materials 1 for building construction and sanitary works (d); 145 (c).
- . Shr: Harendra Nath Ganguly, Proprietor, carryon business under the trade name Messra, Harendra h Ganguly, Onda, Bankura (a); BK/212A, 17-6-62 Milmade and handloom woven cloths, ready made bank and yarn (d); 26-3-65 (e).
- Shr Subal Chandra Paul, Proprietor, carrying basiness under the trade name Messrs Narayan ralaya, Subhas Road, Bankura (a): BK/151A, 49 (b): Cloth, hosiery goods, readymade garments 31-3-65 (c).
- Shri Prafulla Kumar Mahdani, Proprietor, carryon business under the trade name Messrs. Shri has Bhandar. Nutangonj, Bankura (a); BK/435A. (b) (b); Coconut oil, groundnut oil, hydrogenated adaut oil, spices, poppy seed, jowan, methi. topioca les, arraroot, dhuns, biri, zarda, tea. soap, groundsgar, sugarcandy, thread, biscuit, soda, rope (d); (5) (e).
- Shri K. S. Ahluwalia, Proprietor, carrying on ten under the trade name Kasco Metal Products, ingo Lane. Calcutta (a); EL/1146A, 6-6-45 (b);

- (1) Raw materials. (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, viz., lubricating oils, furnace oils, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: The Rods, nuts, bolts, washers, sanks, stranging screws stocks (c); Electrical goods, timber furniture (d); 5-4-65 (e).
- 10 Shri Birendra Kumar Chakravorty carrying on business under the trade name Messrs. Chakravorty Tebacco Co PO and Dt Jalpaiguri (a); JP/1145A, 16-11-51 (b). Tobacco tobacco leaves, thread (d); 26-3-65 (c)
- 11 Me srs. Kshitish Kumar Neogy. Mihir Kumar Neogy. Samar Ranjan Gupta and Paritosh Kumar Neogy earrying on business under the trade name K K Neogy and Co. Jalpaiguri town. Post and District Jalpaiguri (e); JP 753 \cdot 20-10-49 (b), (1) Raw materials: provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Jute string (c); Tea, tea chests, timber and hossian (d); 29-3-65 (e)
- 12 Mesers Dahp Singh and Chanan Singh carrying on business under the trade name. The New Saw Mill, Post Office Chalsa, District Jalpaiguri (a); JP/982A, 4-1-51 (b); Timber and firewood (d); 20-3-65 (e).
- 13 Messrs Marble and Cement Products Co. Private Ltd. 2 Brabonrie Road, Calcutta (a); RB/1131A, 17-5-60 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below; (i) Terrazo tiles, (ii) Mosaic tiles, (iii) Wall tiles, (iv) Statues (c); 26-3-65 (c)
- 14 Shri Krishnandhan Dutta, Shri Jugal Krishna Dutta, Partners, carrying on business under the trade name Messr Kunju Lal Dutta and Co., 86 Monohardas Street, Calcutta 7 (a); RJ/2665A, 13-2-56 (b); Gold, silver and sovereign (d); 29-3-65 (e)
- 15 Shri Balai Chand Paul carrying on business under the trade name Paul & Co., 4 Durga Charan Banerjee Street, Calcutta -5 (a); SH/472A, 19-9-41 (b); Building materials (d); 1-4-65 (c).
- 16 Shri Ramsakal Ram Kanu, Proprietor, carrying on busicess under the trade name Ram Sakal Ram Kanu, Khamerpura Road, Bansberia, Hooghly (a); SP 924A 20-7-54 (b), Coal (d); 27-3-65 (e).
- 17 Shri Anil Kumar Roy, Proprietor, carrying on business under the Trade name Kela Company (Calcutta) 2 Marige Lone, Calcutta (a), TL/2151A, 30-10-58 (b); Provisions excepting the commodities being taxed under West Bengal Sales Tax Act, 1954. Tooth Powder, Tooth paste, Hair oil Napthalene Ball, Phenyle, Toilet Perfunery Toffess, Lozenges (d); 16-3-65 (e),
- 18 Messrs. The Agency Stores Private Ltd. (a). 71 Canning Street, Calcutta, AT/3021A, 24-3-53 (b) Stationery butter, toilets, provisions (d); 29-3-65 (e)
- 19. Chin Su and King Fu, Partners, carrying on business under the trade name Messrs. Shu Fa Tannerý

47, South Tangra Road, Calcutta (a); PG/1889A, 20-9-56 (b); Raw materials, plant, machinery, spare parts and accessories, provided that all goods for which exemption for payment of sales tax is claimed are intended for use in actual process of manufacture of the goods named below: Tanned hide, skin, and Leather (e); 29-3-65 (e).

Explanatory notes—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each—

A-Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 119 C.T.—15th April 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the General Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information—

- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.

(c) Goods for resale.

- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of Electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale resale.
- 1. Messrs. Bharat Sheet Metal Industries Ltd., 36A and B Pratapaditya Road, Calcutta-26, P-10 Girish Avenue, Calcutta-3 (a); 57B (AL) Central, 7-4-65 (b).
- 2. Shri Nandlal Saraf carrying on business under the trade name Jai Hind Cycle Store, N. S. B. Road, P.O. Raniganj, Burdwan (a); 806A (AS) Central, 31-3-65 (b); Cycle, cycle parts and accessories, cycle rickshaw parts and accessories (c).
- 3. Shri Makhanlal Paul carrying on business under the trade name West Bengal Automobile Store, G. T. Road, East, P.O. Asansol, Burdwan (a); 807A (AS) Central, 1-4-65 (b); Motor parts and accessories (c).
- 4. Shri Ishwardas Kochar, Proprietor, carrying on business under the trade name Shree Jain Umbrella Manufacture, 40A Armenian Street Calcutte (1.1); 1438A (AT) (Central), 30-3-65 (b); Rod and umbrella cloth (c).
- 5. Shri Chandra Kant K. Patel, carrying on business under the trade name Messrs Eastern Trading Co., 149 Lower Chitpur Road, Calcutta (a): 1607A (C) Central, 26-3-65 (b).
- Sharbasri Piarelal Jain, Ajit Kumar Jain, Pawan Kumar Jain, Darshan Kumar Jain, Raj Kumar Jain and Surendra Kumar Jain carrying on business under

- the trade name Messrs P. L. Jain and Sons. 127L Chitpur Road, Room No., NS 27, Calcutta (a), 16 (CL) Central, 29-3-65 (b); Knitting materials, hair nail cuttors, tin cuttors, shoe lace, lip sticks, marble locks, outleries, Shaving blades and razer, wooden at Kerosine oil lamp (c).
- 7. Shri Bachulal Singh carrying on business in the trade name Messrs. Moti Electric and Co., 361 Street, Calcutta (a); 1611A (CL) Central, 30-3-65
- 8. Shri Nyal Chand Raichand Doshi, Propra carrying on business under the trade name N k D and Co., 89 Netaji Subhas Road, Calcutta (a). 18 (CR) Central, 30-3-65 (b).
- 9. Messrs Anil Kumar Ghosh and Subir Ku Ghosh carrying on business under the trade n Pickley (India), 12B Clive Row, Calcutta (a), 18 (CR) Central, 30-3-65 (b); Precision tools (c).
- 10. Shri Jatindra Singh Riat, proprietor, carron business under the trade name Riat Machin Company, 2 Mission Row, Calcutta (a); 913A (Central, 26-3-65 (b).
- 11. Shri Dwarka Prasad Sharma, carrying business under the trade name Pandit Dwarka Pra Sharma, 1A, Vansitart Row, Calcutta, 161-1, Maha Gandhi Road, Calcutta (a); 131B (EL) Central, 26; (b).
- 12. Shri Jiteadra Nath Sur, carrying on buss under the trade name J. Sur and Sons, 7 Wate Street, Calcutta (a); 914A (EL) Central, 1-4-65 Motor parts (c).
- 13. Shri Bal Kishen Saloo and Ramlal Salcarrying on business under the trade name of B Industrial Corporation, 3 Fancy Lune, Calcutta 916A (EL) Central, 3-4-65 (b).
- 14. Messrs Sahney Steel and Pressworks Pvt 1 3 Mango Lane, Calcutta (a); 917A (EL) Central. 8-(b).
- 15. Messrs. B.N. Mondal, G. N. Mondal, H. K. Mor carrying on business under the trade name Bh Engineering Corporation, 209 Belilious Road, Hov (a); 1040A (HW) (Central), 3-4-65 (b)
- 16. Shri Amit Kumar Dutta carrying on bust under the trade name Messrs. National Shear B Manufacturing Co., 12 Tarapada Bose Lane, Hor (a); 1041A (HW) (Central) 3-4-65 (b)
- 17. Messrs. A. K. Ghosal, B. C. Ghosal and J Ghosal, carrying on business under the trade n A. K. Ghosal and Co., 10A Dr. Abani Dutta R Howrah (a); 1042A (HW) (Central), 8-4-65 (b), Tir and Bamboo (c).
- 18. Messrs. Tara Chand Bindawala, Jamun Gupta, Srimati Lachhmi Devi Gupta, carrying business under the trade name of Bindwala Indus Corporation; 6 Hanspukur 1st Lanc. Calcutta -7 1160A (JK) Central. 26-3-65 (b).
- 19. Shri Ratanlal Agarwala, carrying on busing under the trade name of Mittal Plastic Industries, Cotton Street (3rd Floor), Calcutta-7 (a); 1161A: Central, 26-3-65 (b).

i Shri Mohanlal Karnani, carrying on business ribe trade name Plastwell Products; 8 Hansrist Lane. Calcutta-7 (a); 1162A (JK) Central, 5 (b).

Nesses Haribagas Lahoti, Satyanarain Lahoti, sharala Lahoti, Shiv Bhagwan Lahoti, Murlidhar a carrying on business under the trade name a carrying the Sons. 48 Nalini Sett Road, Calcutta-7 (a) & Sons. 48 Nalini Sett Road, Calcutta-7 (a) (dK) Central, 29-3-65 (b): Silken tape (c)

Mesrs. Hanuman Prasad Bhautika, Shreegopal ika Chandra Kumar Sarawagi, carrying on busider the trade name Gopal Dresses, 131 Cotton (Calcutta-7 (a); 1164A (JK) Central 29-3-65 (b).

Shri Naresh Chand Goyal and Sm. Tilka Sundri learlying on business under the trade name stan Steel Industries, 131 Cotton Street. (2nd Rom-12) Calcutta (a): 1165A (JK) Central 1-4-65 lendals and catj iron, (lump.) (c).

8n Tilak Chand Jain, carrying on business the trade name T. T. Pen Co., C4-1 Ratan Sarkar s Street, Calcutta (a); 1166A (JK) Central 1-4-65 be dealer manufactures the following classes of samely Fountain pen and its spare parts (d).

Shri Ashok Kumar Mehta, carrying on business the trade name Placeo Grinders, 31 Sir Hariram a Street. Calcutta (a): 1167A (JK) Central 1-4-65

Messis. Sarup Chand Kanshik and Deep Chand arrying on husiness under the trade name al Agencies 49 Nalini Sett Road, (Patni House), 4.7 (a): 1168A, (JK) Central, 1-4-65 (b); Ayurvestiene, Art material and lead pencil (c).

Madan Singh Sabharwall, Onkar Singh and Singh carrying on business under the trade Mess Panjab Auto Centre, Hill Cart Road, Mguri, Dt. Darjeeling (e); 590A (JP) Central J(b). Motor parts and Accessories (c).

Rohmi Kumar Roy and Himangshu Kumar Roy, gon business under the trade name Messrs The iCycle Stores & Co., Hill Cart Road, P.O. Silipuri Apeling (a); 591A (JP) Wentral, 31-3-65 (b); cycle parts and accessories, cycle riskshaw parts ressories and trycycle. (c).

Surbachti Nirapada Sen, Keshablal Dutta and Imar Mukerjee, carrying on business under de name Bharat Steel Febricators, 28 Strand Calcutta (a): 1651A (IR) Central, 27-3-65 (b)

8bn Shre Mohan

under the trade

| in Subhas Road, | Calcutta (a); 1652A (IR)

Shri Milan Kumar Chowdhury, carrying on under the trade name M. G. Traders, 10 Canning Calcutta (a): 1654A (IR) Central, 30-3-65 (b)

Shri Shiv Nath Prasad Jaiswal and Shri Shankar Jaiswal carrying on business under the trade leas. Shiv Nath & Bros., 222 Cornwallis Street a (a); 1275A (MK) Central, 27-3-65 (b); Hacksaw, b, Lathe Machine, Drilling Machine, Chucks (c).

- 33 Shri Ananta Kumar Chakravorty, carrying on business under the trade name Pravat & Co., 34F Smila Road, Calcutta (a), 1276A (MK) Wentral, 27-3-65 (b)
- 34. Shri Tarapada (thosh, Shri Amar Chakraborty and Shri Sukedu Bihash Mazumdar carrying on business under the trade name Messrs Carco Industries, 11-12 Girish Bidyaratna Lane Calcutta (a); 1277AMK Central, 29-3-65 (b)
- 35. Shri Prafulla Kumar Pan, carrying on business under the trade name Prafulla Kumar Pan, Vill. Radharagar, PO Amlagora, Dist, Midnapore (a); 513A (MN) Central, 27-3-65 (b); Nil (c); Nil (d); Nil (e);
- 36 Shri Ram Prasad Jana, carrying on busines, under the trade name Ram Prasad Jana. Panwall; P.O. Jahalda Dist. Midnapore (a), 514A (MN) Centra 303-65 (b), Nil (c), Nil (d) Nil (e); Nil (f) Nil (g).
- 37 Messis Chandra Kumar Gupta, Prem Kumar Gupta, Shrimati Premlata Bhuraria and Shrimati Indira Gupta carrying on business, under the trade name Incoducts (India), 372 Russa Road (South), Calcutta 33 (a); 888A (PG) (Wentral), 24-3-65 (b).
- 38. Shri Bimal Chudra Paul, carrying on business under the trade name of Paulsons Supply Agency, 126A, Garfa Main Road, Calcutta-32 (a); 889A (PG) (Central), 24-3-65 (b); Sand, Stone Chips, Ballast and Gravels (c)
- 39. Chemical Vessels Fabricatiors Private Ltd., 10-1 Desh Bandhu Road, East, Calcuttn-35 (a); 891A (PG) (Central), 25-3-65 (b)
- 40 Shri Badri Narayan Banerjee, carrying on business under the trade name Badri Narayan Banerjee, 8 Baroda Road, Nathati, 24-Parganas (a) 892A (PG) (Central), 25-3-65 (b). Wool (c).
- 41. Messrs, Kesoram Industries & Cotton Mills Ltd, carrying on business under the trade name Keshoram Spun Pipes & Foundries, P-46A C. T. I Scheme XLV, Radhabaazar Street, Calcutta (a); 1204A (RB) Contral 26-3-65 (b)
- 42 Milkhi Ram Kalia, Satyapal Kalia, Vasdev Kalia & Kewal Krishan Kalia, carrying on business under the trade name M.R. Kalia Industries, 18A Sukeas Lane, Calcuttr (a), 1 205A (RB) Central, 26-3-65 (b)
- 43. Sumati Sudha Seal and Sarbasree Nabin Chandra Oayne and Nemai Chand Sil, carrying on business under the trade name P. M. W. Industries, 33 Canning Street, Calcutta (a): 1206A RB) Central, 27-3-65-(b); Raw materials intended for use in the manufacture of Novelties of Plattic, Metal and wood (d).
- 44. Rajpal Talwar and Sham Sundar Vig, carrying on business under the trade name Auto Helping Hands, 16 Mangoe Lane, Calcutta (a). 1207A (RB) Contral 30-3-65 (b); Automobile parts (c).
- 45. Shri Rameswarlal Dhanuka, Shri Sohanlal Dhanuka, Shri Prohladrai Dhanuka and Shri Nandlal Khenteta, partners, carrying on business under trade name Messrs New Spices Company, 68 Cotton.

Street, Calcutta-7 (a); 927A (RJ) Central, 30-3-65(b) Aniseed, comin seed (c).

- 46. Sri Kuwalram Agarwal, proprietor, carrying on business under the trade name Messrs Kuwalram Shew Kumar, 72 Cotton Street, Calcutta-7(a); 928A (RJ) Central, 31-3-65 (b).
- (RJ) Central, 31-3-65 (b).
  47. Messrs. Girdharilal Tibrewala and Biswanath Jhunjhunwalla, carrying on business under the trade name Burma Timber Corporation, 4 Ram Sett Road, Calcutta 6 (a); 1213A (SH) (Central), 30-3-65 (b); Timber (c);
- 48. Shri Anil Kumar Upadhya carrying on business under the trade name Sinthee Timber Depot 210B/IC Kali Charan Ghosh Road Calcutta-50 (a); 1214 (SH) (Central) 31-3-65 (b); Timber (c); Raw materials for use in the manufacture of Doors, Windows (d).

49. Messrs Non-power soap manufacturers Association. 380 Girgaum Road, Bombay-2, (a); 24A, (OS) Central, 26-3-65 (h).

# S. K. BOSE, Commissioner.

No. 120 C.T. - 15th April 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:-

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for rosale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (c) Goods for use in minning.
- (f) Goods for use in the generation, or distribution of electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/ resale.
- (h) Date of amendment.
- 1. Messrs. Glaxo Laboratories (India) Private Ltd., 50 Hide Road, Calcutta-27 (a); IA(AL) Central, 15-5-57 (b); (A) Packing materials, viz., Seals, gum tapes and strappings (g); 26-3-65 (h).
- 2. Mesers. Asian Textile Dyes and Chemicals Ltd., (S) 13/3 Chowringhee Terrace, Calcutta-20 (for) I/J Chowringhee Sqr. Calcutta-27 (a); (S) 397(AL) Central, (for) 708A(EL) Central (b); 27-3-65 (h).
- 3. Biswanath Auddya carrying on business in the trade name Messrs. Southern Sanitary Stores., 140A Shyama Prosad Mukherjee Road, Calcutta (a); 252A (AL) Central, 15-10-60 (b); (D) Sanitary, galvanized

- pipe, socket, hook, cisterm, commode and l Sanitary and plumbing materials, glass, (c);
- 4. Mesars. Simon Carves India Ltd. "Simor Transport Depot Road, Calcutta-27 (a); Central, 14-11-64 (b); (A) Catalysto (c), 8.
- 5. (8) Khirode Kumar Bose. Kamal Kur carrying on business in the trade name Messrs Parts Co., (for) Khirode Kumar Bose carrying ness in the trade name Messrs Machine Parts (Ashutosh Mukherjee Road. Calcutta (a); 1 Central, 13-9-57 (b); 8-4-65 (h).
- 6. Messrs. Gangadevi Kataraka. Dipak Kataraka, Sitaram Kataraka, Rajendia Kr kand Bishnu Kumar Kataraka carrung on under the trade name Sitaram Rajendra Kum P. N. Malia Rd., P.O. Raniganj. Burdwan (a), 7 Central, 21-1-65 (b); (A) Pulses, gram mo molasses, riceflour, wheat, mustard oil oileake, mustard seed (c); 26-3-65 (f).
- 6(a) Shri Babulal Khaitan carrying on under the trade name Khaitan General Store Lane, Asansol (a); 59B(AS) Central, 20.4.64 (Honey., (c); 30.3-65 (f).
- 7. (8) Messrs. Pannalal Shyam and Hiralal carrying on business under the trade name L Sm (for) Messrs. L. Sree Kant. (8) 212 Cross St C (for) 218A Cross St. Calcutta (a), 487 \(AT\) (C 1-7-57 (b); 26-3-65 (h).
- 8. (S) Messrs. Rada Kishan Agarwala, Ra Agarwala, Dookinandan Agarwala and Shn Dobi carrying on business under the trad-name nath Brijmohan, (for) Messrs Brij Mohan Ag Ramsingh Agarwala, Radhakishar Agarwala akinandan Agarwala carrying on business und trade name Kidarnath Brijmohan, (S) 196 Cr. Calcutta (for) 198 Cr. 38 St. Calcutta (a), 429 (Central), 28-6-57 (b); 26-3-65 (h)
- 9. (S) Shri Kantilal S. Mehta, Shri Rama Mehta, Shri Champalal Desoi. Shri Navnel C. Saha, Shri Niranjan C. Modi and Shri Mohit I Kantilal Mehta carrying on business under the name Kantilal and Bros, (for) Shri Kantilal S I Ramanlal S. Mehta, Shri Champalal S. Desai Navin Chandra C. Sha, Shri Niranjan C Modi ca on business under the trade name Kantilal and 18 Armenian St. Calcutta, Purulia (1) (a), 24 (Central), 8-7-57 (b); 26-3-65 (h)
- 10. Shri Bhanwarlal Kochar, Shri Duhchand K carrying on business under the trade name Baladi Dulichand, 39 Armenian St., Calcutta (a); 347A (Central), 28-6-57 (b); (D) Yarn, umbrella part 27-3-65 (h).
- 11. Sarbasree Radha Krishna Murarka and Prakash Murarka, partners, carrying on business the trade name Hind Wire Craft Industries, 156 Jan lal Bazaz St., Calcutta (a); 1346A(AT)(Central), 54 (b); (A) Wire rod (c); 27-3-65 (h).
- 12. Shri Kantilal J. Hirani carrying on but under the trade name Alvin Agency. (S) 17 Arna Street, Calcutta (for) 7B Shayananand Rd, Calcut

- | (Control), (for) 726A(BH) (Central), (b);
- (8) Messrs. Madanlal Khandalwal, Ramgopal Ramgop
- Messrs K. P. Jhunjhunwala, B. L. Jhunjhunh, Kaushalya Jhunjhunwala, Sudha Jhunjhunwala ring on business under the trade name Messrs. J. J hetrial Corporation. 25B Park St., Calcutta (a); hetrial (Central), 28-11-62 (b); (A) Steel doors and hymndows (c); 29-3-1965 (h).
- i (8) Messrs. Vireck Chand Burman, Gyan Chand Burman, Pradip Chand Burman, Sm. Sudha Barman, andrakala Burman, Brijrani Burman, Sharda Devi and Anand Burman (Minor) Sidhartha Burman and sighth Chaudhury carrying on business under the fename Messrs. Western Publicity Service (for) we vireck Chand Burman, Gyan Chand Burman, dip Chand Burman and Sheosagar Awasthy carrying business under the trade name Messrs. Western kirty Service (a); (S) 171/H Rash Behari Avenue, kight (Central), 26-3-58 (b); (D) Consumable stores 31.3.65 (h).
- § (8) Messrs. Kundanmal Patni and Prakash ad Patni. Partners, carrying on business under the mame Dulichand Kundanmal for Messrs. Duliad Kundanmal, Dinhata, Dist. Cooch Behar (a); (CB) Central, 21-6-57 (b); 7-4-65 (h).
- 7. Shri Kishore Kumar Gobindram Menda carryon business under the trade name Messrs. Orion (Co. (S) 17 Tara Chand Dutta Street, Calcutta (for) am Kumar Rakshit Lane, Calcutta-7 (a); (S) 1608A a Central (for) 854A(JK) Central (b); 27-3-65 (c)
- 8 (8) Messrs Jankidas Narula, Somprobash Narula, parani Narula carrying on business under the trade Messrs Geeta Stores. (Inning Street, Calcutta (Addl. place of business) atta (1) (a); 71B(CL) Central, 7-7-57 (b); 27-3-65 (h)
- Shn Shirish Shah carrying on business under tade name Messrs. Technotrade Engineering Co.. E Bepin Behari Ganguly Street, Calcutta (a); M(UL) Central, 18-2-63 (b); (A) Processing instrute for tablets, capsules, ampoules and paste (c); 185 (h).
- ). Messrs. Hiralal Sachdeo and Rajkumar Chhobra 7mg on business under the trade name Messrs. India Sports Industries, 2 Ram Lochan Mullick et, Calcutta (a); 921A(CL)Central, 27-5-59 (b); Raw Materials. Provided that all goods for which aption from payment of sales tax is claimed are used for use in the actual process of manufacture in t Bengal for sale of the goods named below: (i) thall, (ii) Football Boots (d); 27-3-65 (h).
- . (8) 8m. Krishna Ramchand Ramakhiani carrying lainess under the trade name Messrs. Kaushal kic and Trading Co., (for) Messrs. Kaushal Electric Rading Co., 12 Lower Chitpur Road, Calcutta (a); (CL)Central, 19-9-57 (b); 30-3-65 (h).

- 22. Sarbasri Bimal Ranjan Datta, Dilip Kumar Datta, Partners, carrying on business under the trade name Mesers Silpaeri Syndicate.. (S) 134/1 Mahatma Gandhi Road. Calcutta (for) 13 South Sealdah Road. Calcutta (a); (S) 1610A(CL)Central (for) 824A(TL) Central (b); 30-3-65 (h)
- 23. (8) Mohamed Ibrahim earrying on business under the trade name Messrs II,B. & Co., (for) Messrs. H.B. & Co., (for) Messrs. H.B. & Co., (8) 35-1 Ratu Sarkar Lane, Calcutta-1 (for) 6-2 Colootola Street, Calcutta (a); 769A(CL) Central 17-7-57 (b); (D) Raw materials such as empty glass bottles, Dyos, caps, capsules, card board, paper and chemicals used in manufacturing for fountainpen ink, hair dryers and clean as phenical preparation for hair removing (d), (A) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below (i) Hair dye, (ii) Tooth paste, (ii) Hair oil (iv) Perfumeries (d), 30-3-65 (h).
- 24. Shri Madhav Singh Dwarkadas carrying on business under the trade Shingh Dwardadas., 44,45. Ezra Street, Calcutta (a); 484A(CL) Central, 18-7-57 (b); (A) Ball bearing & parts (c), 31-3-65 (h)
- 25 (8) Shri Ali Husain Ahmedali Hyderabadwala Proprietor, carrying on business under the trade name Mesars. Central Hardware Mart (for) Mesars. Esufbhai Hasanali Paliwala, Ali Husai. Ahmedali Hyderabadwala and Husainbhai Golamali Habib carrying on business under the trade name of "Central Hardware Mart" of 63/1 Netaji Subhas Road Calentia (a); 54A(CR) Central, 20-6-57 (b); 26-3-65 (b)
- 26 (S) Messrs, Jayavant Kumar Shah, Paresh Shah & Jatin Shah carrying on business under the trade name Bengal United Industries (for) Shri Jayavant Kumar K Shah, carrying on business under the trade name Bengal United Industries of 67B, Netaji Subhas Road, Calcutta (a); 558A(CR) Central, 11-7-57 (b); 26-3-65 (h).
- 27 (S) Shri Chandra Kanta N Dalal, Proprietor, carrying on business under the trade name Bharat Hardware and Iron Syndicate of I Bonfield Lane, Calcutta (for) Shri Chandra Kanta N. Dalal, Prop., carrying on business under the trade name Bharat Hardware & Iron Syndicate of 35, Netaji Subhas Road, Calcutta (a); (S) 1827A(CR) Central (for) 1270A(LR) Central (b); 27-3-65(h).
- 28. Messrs. Banerasi Debi Agarwala, Devidutt Agarwalla, Hardeodasa Agarwalla, Hetram Agarwalla and Satyanarayan Agarwalla carrying on business under the trade name Begraj Satyanarayan of 5/1, Lucas Lane, Calcutta (a); 240A(CR) Central, 26-6-57 (b); (D) Hardware and Machineries (c); 27-3-65 (h).
- 29. Messrs. Yakubbhai Moizbhai and Abid Husain carrying on business under the trade name Bombay Bearing Mart of 71A Netaji Subhas Road, Calcutta (a); 1771A(CR) Central. 12-9 64 (b); (A) Bearing (c); 30-3-65 (h).
- 30. (S) Messrs. Zakiuddin Mohsinbhai, Taher Mohomedbhai, Husainabai, Husainybhai Abdullabhai, Man-

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- nan Fidahussain, Mohamadi Molla Salehbhai, Sujauddinbhai Golamally. Hatimbhai Mohamadally carrying on business under the trade name C.H.Lee (for) Messra. Zakiuddin Mohsinbhai, Taher Mohamedbhai Hussainabai, Hussainabhai Abdullabhai, Bakirbhai Mohamedally & Manan Fidahusain carrying on business the under trade name C.H.Lee of 67B, Netaji Subhas Road, Calcutta (a); 1321A(CR) Cantral, 1-7-60 (b); 30-3-65 (h).
- 31. Sarbasree Amar Nath Jagonath & Behari Lal carrying on business under the trade name Behari Lal & Co, of 1, Bonfield Lane, Calcutta (a); 1719A(CR) Central, 21-3-64 (b); (A) Pipe fittings (c); 31-3-65(h)
- 32. Shri Nripendra Mohan Ghosh, proprietor carrying on business under the name Mosses. Bengal Sales Emporium, D3/3-4 Maidan Market Corner (Esplanade) Calcutta (a); 843A(EL) Central, 9-12-63 (b); (A) Honey (c); 27-3-65 (h).
- 33. Mesers Naval Chand J. Shah, Trambaklal J. Shah and Lilavati L. Shah, partners, carrying on business under the trade name Messrs, Pure Chemical Products, (S) 6/1B British Indian St. Calcutta (for) 14 Pollock Street, Calcutta (a); (S) 915A(EL) Central for 1367A(CL) Central (b); 2-4-65 (h).
- 34. Messrs. Umashankar Agarwala, Raghunath Prosad Jhunjhunwala and Sreegopal Malsisria, carrying on business under the trade name Messrs. Krishna Industries, (S) 7 & 8, Guha Road, Ghusury, Howrah for 63, G.T.Road, Liluah, Howrah (a); 320A(HW) (Central), 25-10-57 (b); 12-3-65 (h).
- 35. Messrs. General Industrial Stores Supplying Co. Private Ltd., Prop. carrying on business under the trade name Roger Engineering Works. (S) 3 Kissen Dayal Jalan Road, Howrah for 10 Clive Row. Ist Floor, Calcutta (a); (S) 1029A (HW) (Central) for 1721A (CR) (Central) (b); 15-3-65 (h).
- 36. (S) Messrs. Balwant Ram Kalidas and Kanchan Lal Balwant Ram carrying on business under the trade name B. Ram Kalidas for Shri K. Balavant Ram Kalidas carrying on business under the trade name Messrs. B. Ram Kalidas, 36 Chawkpara Road, Liluah, Howrah (a); 608A(HW) (Central), 22-1-61 (b); 15-3-65 (h).
- 37. (8) Shri Tej Singh Dugar, carrying on business under the trade name Messrs, Bul Bul Plastic for Messrs. Tej Singh Dugar and Nirmal Chand Bucha, carrying on business under the trade name Messrs. Bul Bul Plastic (8) 33. Chawkpara Road, Liluah. Howrah for 118B, Chittaranjan Avenue, Calcutta (a); (8) 1034A(HW) (Central) for 1239A (CL) (Central) (b); 16-3-65 (h).
- 38. Messrs. Rambagas Ranga. Srigopal Ranga, carrying on business under the trade name Ranga Electric Tading Co. 23. Shib Thakur Lane, Calcutte (a); 1.122A(JK) Central, 26-9-61 (b); (A) Switch, socket & holder (c); 29-3-65 (h).
- 39. Messrs. Purnendu Sekhar Nandy, Subodhan Tat and Ajoy Kumar Bose. carrying on business under the trade name P.S.A.Engineering Works.(S) 1. Mirbahar Ghat Street for 6, Mirbahar 4 hatStreet Calcutta (a); 774A(JK) Central, 29-5-59 (b); 30-3-65 (h).

- 40. (6) Mesers. Biharilal Mahawar Banwari hawar carrying on business under the trad-Jutharam Ramprosad for Mesers. Ramprosad Mahawar carrying Biharilal Mahawar, Banwarial Mahawar carrying business under the trade name Jutharam Ram 9 Jagomohan Mullick Lane. Calcutta (a): 24 Central. 1-7-57 (b); 31-3-65 (h)
- 41. Messrs. Mathuraprosad Khandelwal Prosad Saha, Narcah Prosad Saha. Sahdeoprasa partners, carrying on business under the tack Saha Brothers, 2 Digambar Jain Temple Roa cutta (a); 1070A(JK) Central. 20-12-63 (b); (A) 6 nut oil, vegetable oil. kusum oil, mohua oil mus (c); 31-3-65 (h).
- 42. Messrs. Rakmini Kanta Ghose Anada N Ghose, Saradindu Narayan Ghose and Sm Ush Ghose carrying on business under the trade Lakshmi Narayan Traders, 13A Digambar Jam' Road, Calcutta (a); 1148A(JK) Central, 25-2. (A) Sago (c); 1-4-65 (h).
- 43. Messra. Leyakram and Son. Put Lit Layak Bhawan, P.O. Siliguri, Dt Darpenlir 31A Mallick Street, Calcutta-7 (a): (8) 589A(JP) for 861A(RJ) Central (b): 27-3-65 (h)
- 44. Shri Tarachand Agarwalla, Proprietof ca on business under the trade name Messrs Gaj Tarachand, P.O. Banarhat. In Jalpaiguri (1), Jalpaiguri (1) and Calcutta (1) (a), 20B(JP) (19-7-57 (b); (D) Vegetable products on times (A) Rice. raggi, tea (c); 30-3-65 (h)
- 45. Shri Santosh Kumar Ghosh carrying of ness under the trade name of S. K. Ghose & Co. Netaji Subhas Road, Calcuta (for) 37 Netaji Road, Calcuta (a); 1515A(LR) Central, 6-2-6 29-3-65 (h).
- 46. Shri Pravin P. Mehta carrying on b under the trade name Norfolk Asea Traders Strand Road, Calcutta (F) Karbala Md Street C (a); (S) 1653A(LR) Central (for) 1009A(AT) (b) : (b).
- 47. Messrs. Sugant Devi Saria and Madai Saria carrying on business under the trade Hindusthan Traders Corporation 13 India Ex Place. 2nd floor, Calcutta (a): 1546A(LR) (25-5-64 (b); (A) Swell springs, boxend springspindle and jute shuttle covers (c). 29:3-65 (b)
- 48. (S) Messrs. Saifuddin Kedarbha Golwale sin Mulla Asgarwali Dewaswala and Husam Mil Golwala carrying on business under the trade Eastern Tools Syndicate (for) Messrs. Sa Kedarbhai Golwala, Mohsin Mulla Asgarah Dewa Md. Taher Md. Tayebally Bootwalla Abdul E Petiwala carrying on business under the trade Eastern Tools Syndicate, 53. Netan Subhas Calcutta (a); 1439A(LR) Central. 15-5-63 (b) : (h).
- 49. Messrs. Ambica Prosad Banerjee Amal Banerjee, Ashoke Kumar Banerjee, Ajit Kumar G carrying on business under the trade name of Steel Corporation, (S) 53 Netaji Subhas Road. Calcutta, (A) Add (for) 35, Netaji Subhas Road. Calcutta (Calcutta (C



(R) Central (for) 1462A(LR) central (b): 29-3-65

Messa Arosa and Sehgal Pvt. L'd. 2 Clive Calcutta (a); 1136A(LR) Central, 9-2-60 (b); Messammunication Transistor. (c). (A) Example office machines (d); 30-3-65 (h)

Shri Biswanath Trivedi carrying on business the trade name of Biswanath Trivedi. (S) 5B. Ghat Street, Calcutta (for) 1/1 Thakurdas Chakrulane, Calcutta (a); (S) 1655A (LR) Central (B)(MK) Central (b); 31-3-65 (h).

(S) Messrs Santosh Kumar Likhotia and adri Mohan Mahoswari carrying on business the trade name of Bharatiya Tools Suppliers Santosh Kumar Likhotia Debendra Mahoswari carrying on business under the trade of Bharatiya Tools Suppliers, 16 India Exchange (Calcutta (a); 1626A(LR) Central, 5-2-65 (b), Tool bits and drilla (c); 31-3-65 (h)

harbashri Awatar Jalan, Ram Gopal Jalan carrya hisness under the trade name Hoffsman merial Corporation, 2 Clive Chat Street Calcutta 1003(LR) Central, 27-11-64 (b); (A) Fibre sheets, hiterucibles and fitting thereof, lead input (c): 1-4al

4 Sarbashri Maganlal Jadavji Jogjban Trikunj magan business under the trade name Maganlal in Relda Bazar. P.O.Bolda, Dist. Midnapore (a); MN) Central. 27-8-57 (b); (A) Mustard gl. 14-65 (b).

is Shri Gaugudas Bhatter. Ramanlal Bhatter in Krishna Bhatter. Dayalali Pujara carrying on inse under the trade name Bhatter Brothers & Sina Bazar P.O Dantan, Midnapore (a); 128A(MN) ini 311-58 (b); (A) Mustard oil (c); 1-4-65 (h).

M Shri And Krishna Day, Karta of H.U.F. carryabusiness under the trade name Mossrs. Naba m Dev. 113 Monohardas Chawk. Calcutta (a); MR. Catrial, 6.7-57 (b); (D) Iron, brass and me goods; (A) Screws, towerbolts, handles, cotter books and eyes looks and door springs (c); 5 (b)

(8) Messrs, Pannalal Mundra, Sriprakash Mundra, Ratan Mundra, Surya Ratan Mundra, Gopalial in curying on business under the trade name (bistributors (for) Missrs. Brajratan Mundra, Ratan Mundra, Gopal Lal Mundra carrying on besinder the trade name Yarn Distributors Mondardas Katra, Calcutta (a): 1027A(MR) id. 21-7-61 (b); (A) Yarn (c); 2-4-65 (h)

sers Non-Ferrous Metal Industries (Pvt)
Strand Road, Calcutta (a); 78B(MR)
1-5-57 (b); (D) Metal products and hardware in
(D) After the words manufacture of the
ned below: Metal products in cols. b (d);
).

Shri Khagendra Nath Kar, Proprietor on business under the trade name lashi Bhusan Kar & Sons (for) Mesars. Khagendra Nath Kar & Raj Krishna on business under the trade name Sashi Bhupan Kar & Sins 113 Mondard's Street, Cilcutta, (5); 276A(MR: Cintral, 28-6.57 (b); 5-4-65 (b).

- 60. Messrs, V.R Kaha and I.D. Naikwara carrying on business under the trade name Arkay Equipment Co., (8) 1. Kashinath Dutta Road, Calcutta-36 35rd 2 Brabourne Road, Calcutta (a), (8) 887A(PG) (Central) (for) 838 \( (RB) \) (Central) (b), 23-3-65 (h).
- 61 Bhaskar Engineers (P) Ltd. (S) 20 Biren Roy Road (West), Calcutta-8, (for) 3-2, Madan Sirect, Cilcutta-13 (a) (S) 890A(PG) (Central) (for) 877A(SL) (Central) (h), 25-3-65 (h)
- 62 Shri Biswanath Ghosh Proprietor, carrying on business under the trade name Ghosh Brothers, 14/2 Old Chinabazai Street, Calcutta (a), 1136A (RB) Central 13-5-64 (b) (A) Projectors and Binocillars (e), 26-3-65 (b)
- 63 Messes Amarnath Kundu and Barcritra Nisth Kundu carrying on business under the trade name Amarnath Kundu a Bros 14/3 Old Chimabasar Street, Caloutta (a). 369A(RB) Central, 5-7-57 (b); (A) Coffee perculator, electric heater and hot plates (c): 31-3-65 (h)
- 64 Messrs Chhottalal D Thakkar, Pravm \*C. Thakkar and Niranjan C Thakkar carrying on business under the trade name C D Thakkar & Co. 22 Brabourne Road, Calcutta (a), 156A(RB) Central, 1.7-57 (b), (A) Groundant oil (c), 31-3-65 (h).
- 65 (8) Messes Ramgovind Ganeriwala, Ramowtar Ganeriwala carrying on business under the trade name Auto Service (for) Messes Ramgovind Ganeriwala, Ramowtar Ganeriwala and Krishna Kumar Ganeriwala carrying on business under the trade name Auto Service 122 Cornwallis Street, Calentta (a); 1140A((SH) (Central), 29.8-57 (b) 26.3-65 (h).
- 66 Shu Kusum Kumar Roy carrying on business under the trade name Jogansya Hosiery, 13/1 Kali Kumar Banerjee Lane Calcutta (a), 337A(SH) (Central), 30-8-57 (b), (A) Needle for the manufacture of hosiery than (d) 29-3-65 (h)
- 67 (8) Shri Debananda Kundu carrying on business under the trade name Shambazar Tea Stores. (for) Messrs Shyambazar Tea Stores. 104 Cornwallis Street, Calcutta (a) 522A(SH) (Central), 18-4-58 (b), 31-3-65 (h)
- 68 (S) Mesars Sushil Kr Dutta and Krishna Dutta carrying on business under the trade name Cycle Co., (for)Shri Sushil Kr Dutta. Sm Krishna Dutta carrying on business under the trade name Cycle Co., 22 R G Kar Road, Calcuta 4 (a): 1052A (SH) (Central) 2-9-63 (b), (A) Metal & paper transfer, paints, g i.Sheets, g i.Pipes gum paper. suckets, b.b.shells, forks, emery cloth after the word 'ml' for use in the manufacture of cycle and Rickshaw frames and forks (d): 31-3-65 (h).
- 69. Shri Ramswaroop Kejriwal carrying on bushidish under the trade name Rexon Industries, 47 State Nabakissen Street. Calcutta-5 (a); 850A(SH) (Control) 28.7.61 (b); (A) M.s. and alloy steel, insulating fire tenta.

Barometers, Thermometers. Thermostats, Heating wire, Thermo couples, Electric motors, brass & Bakelite parts after the word Bakelite powder for the manufacture of Bright Steel Bars & oil burning equipments (d); 31-3-65 (h).

- 70. Messrs. Radio & Accessories (India) Private Ltd. (8) 12, Suren Sarker Road. Calcutta (for) 3, Madan Street, Calcutta (a); (S) 974A(TL)(Central). dt. (for) 158 A(SL) (Central), (b); 27-3-65 (h).
- 71. (8) Messrs. Century Components Co. Private Ltd. (for) Shri M.S.Kumar, Prop. carrying on business under the trade name of Messrs. Century Components Co. 44A, Wellesly Street, Calcutta (a): 358A(TL) (Central), 31-8-57 (b): 29-3-65 (h).
- 72. Shri Kanailal Bose & Shri Tara Chand Koyal partners carrying on business under the trade name of Messrs. Kayal Commercial Co. 3. Mage Lane, Calcutta (a); 328A(TL)(Central), 6.8.57 (b); (D). Provisions & Oilman Stores. (A)- Tooth paste, Safety-pin, Guiter colour box, Max pin, Cheese. Comb. Hair dyes, Playing Card, Face cream & Snow. Polythene bag, Hair oil, Chewing gum, Baby tonic food. Lactodex (c): 30-3-65 (h).
- 73. Sarbasree Sreenick Kumar Kathari, Bimal Singh Srimal, Sushil Kumar Ganguli carrying on business under the trade name of New India Chemicals, 52A, Indian Mirror Street, Calcutta (a): 757A(TL)(Central), 20-6-62 (b); (A)-'Fine and heavy Chemical'- will have effect from the date of Registration i.e. 20-6-62 as per Order, dt. 30-9-64 passed by the A c.c.T.(S) in revision Case No. 60 of 64/65(c); 30-3-65 (h).
- 74. Partners. (S) Shri Lilavanti Shanghri, Shri Narendra Kumar Shanghri, Shri Gambhirdas Shanghri carrying on business under the trade name of New Oriental Photographic Stores (for) Partners Kasandas Bhaichand Shanghri & Gambhirdas Bhai Chand Shanghri carrying on business under the trade name of New Oriental Photographic Stores, 139A. S.N.Banerjee Road, Calcutta (a); 662A(TL) (Central). 11-5-61 (b) .30-3-65 (h).
- 75. Sarbasree Rehumal Harumal Jhurani & Gulab Rehumal Jhurani partners carrying on business under the trade name of G.R. Electrical Industries, (S) 110, Ripon Street, Calcutta, (for) 70, Wellesly Stret, Calcutta (a); 760A(TL) (Central) 4-7-62 (b); 31-3-65 (h);

Explanatory notes—Regarding the amendments made the following code letters have been used to indicate the manner in which the particulars of registration have been amended:- (A) means "Add"; (D) means "Delete" (8) means "Substitute"

S. K. BOSE, Commissioner.

No. 121 C.T.—15th April 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales-Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect

from the date noted against each of them are

- Notes:—(a) Serial number, name, addres place of business and number of the registration ce

  - (c) Goods for resale.
  - (d) Goods for use in manufacture or pr of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation or dat of Electricity or any other form of
  - (g) Goods for use in the packing of goods resale.
  - (h) Date of cancellation.
- 1. Sri Guru Rice Oil and Atta Mills, Ba Birbhum (a); 403A (AS) Central, 29-9-58 (b) Oil, Oil cake, Atta (c); 29-3-65 (f).
- 2. Messrs. Navin Chandra Navautlal & Leighton Street, Asansol, District Burdwan (a (AS) Central, 19-7-57 (b); Biri Tobacco. Biri and Thread (c); 31-3-65 (f).
- 3. Sri Gopal Krishna Sarawagi carrying on t under the trade name Nemchand Shiv Kumar, 76 Dhar Lane, Calcutta (a): 1202A (AT) (Central) (b); 26-3-65 (h).
- 4. Messrs. Audrji Motichand, Kishore Chand. al and Vasantial Shah carrying on business unk trade name Shah & Company, 1 Amratolla Calcutta (a); 322A (AT) (Central), 28-6-5 Betelnuts, spices, condensed milk, murcury, met news papers, medicines, chemicals oils (c) 31-3-6
- 5. Sri Indu Madhav Kundu. Sri Beni M Kundu, Sri Madhav Kundu, Sri Chandra M Kundu carrying on business under the trade Eastern Enterprise, 71 Canning Street, Calcut 506A (AT) (Central), 2-7-57 (b); Cosmetics, toilet fumeries, biscuits, provisions, soups, soda, tooth paste, powder, cocoanut oil, cornflour, sand, syrups, jam, jelly, canned fruits, canned-verbecking powder, squash, glucose powder, pu seeds, isabgoal (c); 1-4-65 (h).
- Sri Pradip Kumar Mukherjee, Proprietor. ing on business under the trade name Messrs. H M jee & Co., Subhas Road, Bankura (a). 99A ((Central), 20-12-57 (b); Cycle and access gramphone and accessories, sporting goods. I games, musical instrument and parts, gramo records needles, electic bulbs, electrical (access parts and goods, stove and accessories, try-cycles, car, cycle tyres and tubes, radio and torch bat kerosene vapour lamps (c); 29-3-65 (h).
- 7. Sri K. S. Ahluwalia, proprietor. carryii business under the trade name Kasco Metal Pro 6 Mangoe Lane, Calcutta (a); 486A (EL) Central, I (b); Electrical goods, timber and furniure (c), (1) materials, (2) Plant, machinery, spare parts and sories and (3) Consumable stores. Provided the goods are intended for use in the actual proces manufacture of the goods named below: bolts nuts (d); 5-4-65 (h).

Marble & Chiment Products Co. Pvt. Ltd., nume Road, Calcutta (a); 879A (RB) Central, p (b); Raw materials, plant, machinery, spare scenarics, fuel and lubricants intended for use manufacture of Teranzo tiles, Mosaic tiles, wall statucs (d); 28-3-65 (h).

S. K. BOSE, Commissio...

#### CORRIGENDUM

154C.T.--14th May 1965.—All entries against No. 3 of the notification No. 327C,T., dated kittle 1964. published at page 767 of the atta Gazette" (Part ID), dated 5th November are hereby cancelled.

155C.T.—14th May 1965.—All entries against hid No. 11 of the notification No. 323C.T., dated 0 October 1964, published at page 762 of the faculta Gazette" (Part ID), dated 5th November M, are hereby cancelled.

No. 156C.T.—14th May 1965.—All entries against in No. 15 of the notification No. 369C.T. dated the December 1962, published at page 4123 of the Calcutta Gazette" (Part I), dated 27th December 1962, are hereby cancelled.

S. K. BOSE, Commissioner.

# NOTIFICATIONS

No. 7529C.T. — 5th May 1965. — Shri Ashoke bajan Chatterjee, Commercial Tax Officer, Grade II I Purulia charge was allowed earned leave for lity days from 8th February 1965 to 9th March 155 under the less, Part I.

No. 7530C.T.—5th May 1965.—Shri Jyoti Bhusan. Sen Gupta, Commercial Tax Officer, Grade II of Malda charge has been allowed earned leave for twenty-seven days from 5th April 1965 to 1st May 1965 under rule 169(a)(i) of the West Bengal Service Rules, Part I.

No. 7531C.T. — 5th May 1965. — Shri Sailendra Nath Mitra, Commercial Tax Officer, Grade II of Rajakatra charge was allowed earned leave for twenty-three days from 1st March 1965 to 23rd March 1965 under rule 170(i) of the West Bengal Service. Rules, Part I.

No. 7606C.T. 5th May 1965.—Shri Sunil Chandra Roy, Commercial Tax Officer, Grade I of Purulia charge has been allowed earned leave for seventytwo days from 19th April 1965 to 29th June 1965 under rule 169(a)(i) of the West Bengal Service Rules, Part I.

No. 7858C.T. - 10th May 1965. — Shri Samir Mohan Chakraborty, Commercial Tax Officer, Grade II of Esplanade charge has been allowed earned leave for thirty days from 10th May 1965 to 8th June 1965 under rule 169(a)(i) of the West Bengal Service Rules, Part I.

No. 7861C.T.—10th May 1965.—Shri Rabi Kiron Mukherjee, Commercial Tax Officer, Grade II of 24-Parganas charge was allowed earned leave for fifteen uay from 9th March 1965 to 23rd March 1965 under rule 169(a)(i) of the West Bengal Service Rules, Part I.

No. 7944C.T. - 11th May 1965. --- Shri Samir Kumar Majumdar, Grade I of Howarh charge was allowed critical leave for seven days from 4th March 1965 to 10th March 1965 under rule 169(a)(i) of the West Bengal Service Rules, Part I.

No 8026C.T. 10to May 1965.—Shri Satya Dev Basu, Commercial Tex Officer, Grade I of Darjeeling charge was allowed earned leave for twenty-seven days from 22nd February 1965 to 20th March 1965 under rule 169(a)(B of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner,





# Gazette

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THURSDAY, JUNE 10, 1965

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# PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

### GOVERNMENT OF WEST BENGAL

# ECTORATE OF COMMERCIAL TAXES

# WEST BENGAL

#### **NOTIFICATIONS**

123 CT —22nd April 1965.—In pursuance of mesons of section 9 of the Bengal Finance Tax) Act, 1941 (Bengal Act VI of 1941), Moving names and addresses of newly registered dogether with a description of the goods covered ar registration certificates are published for Information.—

:-(a) Serial number, name, address, chief place of business and number of branches

\ Number and date of the registration certificate. \) Goods for use in manufacture in West Bengal for sale.

| Goods for resale in West Bengal.

\*

Shri Ramriklal K. Parekh, proprietor, carrying mess under the trade name Parekh Trading Co., sing Street, Calcutta, Room No. F 23. Calcutta [4051A, 2-4-65 (b); Plastic utility goods, toilet riumsty articles, pencil, playing cards, machine structure, sensors, coat brush, em-de-colongue, and feeding bottle (d).

Shri Jhumarmal Jain, proprietor, carrying on under the trade name National Machinery 180 Jamunalal Bazaz Street, Calcutta (a): 52A, 2-4-65 (b); Electric motors, miled steel witch, gears and starters, electric fans, tube and accessories, pumps, condensors, bullbs

auto-transformers, rods, cotton waste, biboock, electric heaters, umbrella and un.brella ribs and electric kettle (d).

- 3 Sleri Biswanath Kajaria proprietor, carrying on business under the trade nance Messrs Lloyds Engineering Co., 3 Amratola Street, Calcutta (a); AT 4053A 7-4-65(b), Centrepetal pumps, electric motors, starters cuplings, hed plate tools and implements (d).
- 4 Dayal Commerced Co (P) Ltd., 8.5 Rupchard Roy Street. Calcutta (a) AT, 4054A, 8-4-65 (b) Wires and barbed wires (d), (1) Raw materials, viz., Iron rods, wires borex aluminum steareat, soap, acid, lime, chemicals, (2) Plant machinery spare parts and accessories, namely, wire drawing machine, but welding neachine, barbed wire machine, nuts and bolts, dios, tools and implements, diamond powder and (3) Consumable stores viz cotton waste coke, mobile oil, grease, Provided that all goods for which exemption for payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Wires and barbed wire (c)
- 5 Shri Rewatmal Betala proprietor, carrying on business under the tinde name Messrs. Pannalall Rowatmal 12 Noormal Lohia Lane, Calcutta (a); AT 4055A, 12-4-65 (b), (1) Raw materials, namely, Eyelets cotton canvas water proof cotton canvas, jute canvas, (2) Plant, machinery spare parts and secessoris, namely, sewing machines and parts. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below; (4) Tarpaulius for packing purpose hessian (c); Cotton canvas, tents, ration bags (d).
- 6 Shri Prasanna Kumar Biswas, proprietor, carrying on business under the trade name Charu Stores, 71

41.1

- Canning Street, Room No. B-4, Calcutta (a); AT/4056A, 15-4-65 (b); Combs, soap cases, powder cases, plastic utility goods, hair brush, elip, hairnet, mirrors and hair pin (d).
- 7. Mrs. R. Chugani alias, Mrs. Ishawari Chugani carrying on business under the trade name Messrs. Tested Equipments & Machinery Co., 39 Park Street, Calcutta-16 (a); BH/3776A, 5-4-65 (b); Drafting machines and accessories (d).
- 8. Indranil Banerjee carrying on business under the trade name Messrs. Metalex Enterprises, 1 Samsul Huda Road, Calcutta-17 (a); BH/3777A, 6-4-65 (b); Machinery spareparts and accessories. Provided that all (1) Raw materials, (2) Goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: machine parts. muchines and pipe fittings (c); Tools, ferrous and non-ferrous castings and machine parts (d).
- 9. Shri Brojon Banerjee carrying on business under the trade name Messrs. The Tea Representation, 8 Gurusaday Road, Calcutta-19 (a); BH/3779A, 8-4-65 (b); Tea (d).
- 10. Md. Iamaluddin carrying on business under the trade name Mossrs. Kwality Rubber Products, 12/1 Topsia Road (South), Calcutta (a); BH/ 3780A, 8-4-65 (b); (1) Raw materials, (2) Machinery spare parts and accessories and (3) Consumable stores, viz., lubricants Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of munufacture of the goods named below: Rubber sole for hawai chappals and aponge rubber sheet for sale (c).
- 11. Shri Phulchand Kotak, proprietor, carrying on business under the trade name Mosers Bachubhai Bros., B. C. Road, Burdwan (a); BN/1465A, 2-4-65 (b); Biri leaf (d).
- 12. Sarbasri Kartick Chandra Adhikary, Kamalesh Chandra Adhikary and Amaresh Chandra Adhikary, partners, carrying on business under the trade name Messrs. Joy Guru Bricks, Tatarpur. P.O. Memari, Burdwan (a); BN/1466A, 6-4-65 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c).
- 13. Shri Lakhi Narayan Dutta, proprietor, carrying on business under the trade name Messrs J. N. & Co. Nutanganj, Burdwan (a); BN/1467A, 8-4-65 (b); Ground nut oil (d).
- 14. Shri Chandra Kant K. Patel carrying on business under the trade name Mossrs. Eastern Trading Co., 149 Lower Chitpur Road, Calcutta (a); CL/3851A, 26-3-65 (b); Domestic glass and laboratory glass (d).
- 15. Sarbasri Piarelall Jain, Ajit Kumar Jain, Pawan Kumar Jain, Darshan Kumar Jain, Raj Kumar Jain and Surendra Kumar Jain carrying on business under the trade name Messrs. P. L. Jain & Sons., 12 Lower Chitpur Road, Room No. NS 27, Calcutta (a); CL/3853A, 29-3-65 (b); Messuring tape (d).

- 16. Sarbasri Nagendra Chandra (those Chosh, Chhabildas Mayachand Shah, Mansuchand Shah, Ranjit Bhai Harjiwan 1 Harendra Kumar Jadavji Mondha carrying under the trade name Messrs. British Packatries, 9 Pollock Street, Calcutta (a); CL/385 (b); (1) Raw materials, (2) Machinery, spare taccessories, (3) Consumable stores, e.g., Glu of hat all goods for which exemption from sales tax is claimed are intended for use in process of manufacture in West Bengal for a goods named below: Cardboard boxes (c) tape (d).
- 17. Shri Shiva Rao D. Noyak carrying of under the trade name Mossrs. Ram Moh 12B Rabindra Sarani, Room No. F.7, Cal CL/3856A, 30-3-65 (b); (1) Raw materials that all goods for which exemption from 1 sales tax is claimed are intended for use in process of manufacture in West Bengal for si goods named below: (i) Bakelite, (ii) Plaate
- 18. Mr. Arun J. Gokal, Mr. Ramanlal J. Mr. Ravindra J. Gokal carrying on business trade name Messrs. J. B. Gokal & Compa. Ezra Stroet, Calcutta (a); CL/3857A, 1.4-65 rails and tea (d).
- 19. Sarbasri Bibhuti Bhattacharji an Bhattacharji carrying on business under a name Messrs. Friends Supplying Agency. Street, Calcutta (a); CL/3858A, 6-4-65 (b), goods and accessories (d).
- 20. Sharbasri Jashoda Gupta, Mehendr. Gupta, Kamalesh Gupta, Naresh Gupta Jar Gupta, Prodip Kumar Gupta and Om Prokasl carrying on business under the trade name Meendra Kumar Om Prakash & Bros., 55 Canna Calcutta (a); CL/3859A, 7-4-65 (b); Plasta plastic flowers, (2) Small machine tools ball (3) Needles and (4) Motor vehicle parts (d)
- 21. Shri Vijay Singh Surana carrying on under the trade name Messrs Ajanta Trad 18 Ezra Street, Calcutta (a); CL/3860A. 7-Electrical goods, spare goods and plastic goods
- 22. Shri Sashadhar Sreemany, proprietor, on business under the trade name Sreemany In 40/2 Strand Road, Calcutta (a), (R 3556A, 2, G. t. and steam pipes and fittings, gun metal bolts, nuts, screws, rivots, washer, tools, a srods, angles, plate, rounds, flats, condun pibeltings and adapter; (1) Raw materials—Gun casting, gun metal rods, iron rods, plates, bolts a (2) Plant, machinery spare parts, and ace Provided that all goods for which exemptic payment of sales tax is claimed are intended in the actual process of manufacture off the named below: (i) Valve chest, angle sheet off wheel valve, castor wheel and adapter (c).
- 23. Shri Malchand Maheswari, proprietor, to on business under the trade name Messar. Company, 137 Canning Street, Calcutta (a); CR: 2-4-65 (b); Ball bearings, sockets and blocks (d

- Messrs. Panchanan Khan and Madan Mohan for carrying on business under the trade name fact Handles Manufacturing Co., 91 Netaji Subhas Male Calcutta (a); CR/3558A, 3-4-65 (b); (1) Raw merials, (2) Plant, machinery spare parts and accessing, provided that all goods for which exemption payment of sales tax is claimed are intended that all process of manufacture of the goods and below: (i) Wooden handles (c).
- 15 Messrs. Keshri Chand Bafna and Shankarlal budhra (Maheswari) carrying on business under the de name Kailash Calendar Company of 87 Old bushazar Street, Calcutta (a); CR/3559A. 5-4-65 (b); bines, date pads, calendar, pictures and blocksd; Raw materials—Pictures, dates and blocks. Provided bit all goods for which exemption from payment of the tax is claimed are intended for use in the actual press of manufacture of the goods named below: blendar (c)
- 36 Shri Madho Prasad Modi, Shri Praladray Jain, Sm. Lalita Devi Modi and Sm. Krishna Devi Jana carrying on business under the trade name Jared Techno (Sales) India of 32 Netaji Subhas Road, Jacobs (CR/3560A, 7-4-65 (b); Bolts, nuts, valves, Jacobs goods, precision instruments, straps, plates, Jacobs, joists, tea, fibre goods, brass goods, robds (d)
- 7 Shri Subodh Kumar Mukherjee, proprietor, myng on business under the trade name Modern agnering Works, 22 Raja Woodmunt Street, Calcutta & CR. 3561A, 8-4-65 (b); Wire ropes, chain pully bek, crab winches, jacks, chain slings, wire rope mys hooks, ringe, shackles, thimbles, rope clan p anny seriew, stay rod, turn, buckles, tapes and a manula rope, sisal rope, rope socket, lassing an and all rope accessories (d).
- 25 The Shell Co. of India Ltd., 31 Dalhousie Square, letta (a); EL/3714A, 12-4-65 (b); Petroleum proats (d);
- 9 BP (Indian Agencies) Ltd., 31 Dalhousic Square, letta (a); EL/3715A, 12-4-65 (b); Petroleum prods (d).
- Messrs Bhagwat Himatsingka, Premehand saka and Anirudha Kumar Himatsingka, carrying business under the trade name Assam Carbon ducts, 6 Old Fost Office Street, Calcutta (a), 4716A, 15-4-65 (b); Carbon, blocks carbon brushes, ton arrestors and copper powders (d).
- Il. Sarbasti Dolly Sinha and G. C. Chatterjee, bing on business under the trade name Precision shine and Parts Manufacturing Works, 2 Kali Pro-aid triee Lane, Howrah (a); HW/2975A, 9-4-65 (b); Raw materials (2) Plant, machinery, spare parts and scores. Provided that all goods for which exemption payment of sales tax is claimed are intended as in the actual process of manufacture of the goods and below for sale: Machine parts (c).
- l. Messrs G. N. Ghose, S. N. Ghose, S. K. Dey Gobardhan, Dhaw carrying on business under the name of Eskey, 38 Sri Jrishan Vakat Lane, rah (a); HW/2976A, 9-4-65 (b); (1) Raw materials. Plant, machinery, spare parts and accessories.

- Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: Cranc clamp, aross head pins, electric shed, rope pulley and sockets (c);
- 33 Messrs M Gupta, Omprakash Gupta, S. Madhogarhia and R Madhogarhia carrying on business under the trade name National Iron Foundry Balitikuri, Howrah (a), HW 2977A, 9-4-65 (b); (1) Raw materials. (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, e.g., call Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale; C. I. castings (c)
- 34 Aisha Khatoon, Md Abhas Ansari and Md. Quasim Ansari carrying on business under the trade name Howrah Machinery Works, 97 Jolapara Masjid Lane, Howrah (a), HW 2978A, 12-4-65 (b); (1) Raw materials (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, e.g., Coal, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale. Tube-well strainers and tube-well and pipe fittings (c);
- 35 Messrs A. K. Das, Haji A. M. Laskar, Sk. M. A. Laskar and Sk. B. A. Laskar carrying on business under the trade name of G. Engineering Works, P.O. Bankra, Howrah (a); H.W. 2979A, 12-4-65 (b). (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Cutting oil, machine oil and grease: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manifecture of the goods named below for sale. Machine and machine parts of rubber factory (c)
- 36 Messrs Tansukhrai Agarwala, Shewehandrai Agarwala carrying on bu mess under the trade name Nandram Tansukhrai 402 Upper Chitpur Road, Calcutta (a); JK 3420A, 5-4-65 (b), M S angles, M S. flats, M S rods electrical fittings sanitary fittings, gunny bags and jute twine jute mats, coir products, machine, machine-tools, and machine parts, alluminium wares, copper sheet and copper-rod, petromax, rubber and leather sheets, ply-wood, tarapaulin, G. P. sheets and galvanised ridgings. G I buckets caustic soda, umbrella and its fittings, wire and wire nails, brush and taxable spices (d)
- 37 Messrs Nishith Kumar Roy and Jahar Lal Cooner carrying on business under the trade name Reliable Traders 12 Maharshi Debendra Road, Calcutta (a); JK.3421A, 5-4-65 (b); Solid rubber tyres, rubbersed cork sheets, and plain cork sheets, E. I. heels and rings bras rods, rounds and sheets, nuts and bolts, fibre washers, M. S. angele, electrical instruments, drilling machine and shafts, bright steel rods, carbon steel flats, galvanised iron wires (d).
- 38 Sri Rajendra Narain Singh carrying on business under the trade name Dwip Bhandar, 105 Cotton Street, Calcutta (a), JK 3422A, 6-4-65 (b); (1) Raw materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West

Bengal named below: Quilts, pillows, toshaks and their covers for sale (c).

- 39. Mesers. Hari Ram Agarwala and Jotrin Agarwala carrying on business under the trade name Mittal Trading Company, 8 Narayan Prasad Babu Lane, Calcutta(a); JK/3423A, 7-4-65 (b); Welding accessories for gas and electric welding (d).
- 40. Shri Bal Krishna Shroff carrying on business under the trade name Krishna Commercial Engineering Co., 17 Banstolla Lane, Calcutta (a); JK/3424A, 7-4-65 (b); M. S. plates, M. S. flats, M.S. rounds, M.S. angles, conduit pipe and zip fast ners (d).
- 41. Shri Prafulla Chandra Aich carrying on business under the trade name Messrs. Mahamaya Mistanna Bhandar, Kalibari Road, P.O. Siliguri, Darjeeling (a); JP/2215A, 2-4-65 (b); (1) Raw materials, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax isclaimed are intended for use in the actual process of manufacture of the goods named below: sweets and toa. (c).
- 42. Messrs. Siliguri Wholesale Consumers' Co-operative Society Ltd. carrying on business under the trade name Messrs. Siliguri Wholesale Consumers' Co-operative Society Ltd., P.O. Siliguri, Darjeeling (a); JP/2216A, 8-4-65 (b); Rice, wheat, pulses, mustard oil, gur. sugar tooth paste, exercise book, toffee, lozence, snow, butter, hair oil, talcum powder, tea, coffee, jam, jelly, barley, boot polish, tooth brush, shampoo and dry fruits (d).
- 43. Shri Sat Pal Sethi, Shri Purshamdas Sethi, Shri Balindar Pal Sethi and Shri Mulikraj Bhatia carrying on business under the trade name Messrs. S. P. Industries, 44J, Masjidbari Street, Calcutta-6 (a); MK/3890A, 10-4-65 (b); (1) Raw materials—Cellulose accetate mouldings, graveles, clips, rings, nibs, metal cap, cellulose nitrate sheets, feeder. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Fountain pen and Ball pen for sale (c).
- 44. Shri Sankarlall Chitlangia, proprietor, carrying on business under the trade name Messrs, Malda Electric House, Benoy Sarkar Road, Malda (a); ML/791Λ, 10-4-65 (b); Radio, radio parts, bulbs, wires, switch and its accessories, battery and its parts, flourescent tube, electrical fitting accessories, table lamp, fans and its parts, amplifier and its parts, gramophone parts and accessories, acids, globes, iron, heater, line tester, screw drivers, quick fix and regulator (d).
- 45. Shrimati Durga Rani Kundu carrying on business under the trade name Shri Ram Krishna Mistanna Bhandar, Ballavpur, P.O. and District Midnapore (a); MN/1796A, 3-4-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Sweets and nonta khabar (c).
- 46. Shri Ladu Ram Khaitan carrying on business under the trade name Mesars. Gouridutta Laduram, Main Road, Purulia, Post and Dist. Purulia (a) PR/465A, 6-4-65 (b); Coriander seed, chilly, cumin seed, cassia

- leaf, arrowroot, kalazira, ajwan, cocoanut oil. groun oil, niger oil, missri, blue, dhuna, soda, soap. pepol cinnamon, clove, poppy seed, katha, tea kahab e champl.or, dhupkati, isobgool, cardamom. niger haritaki, empty bags, empty tins, babui rassi groundnut (d).
- 47. Messrs. Ravi Kumar Sarda, Narendra Ki Thirani and Shashi Kumar Sarda carrying on bus under the trade name Ranats Sales and Serv 1 & 3, Brabourne Road, Calcutta (a): RB'15 10-4-65 (b); Hacksae blades, engineering saws and bits (d).
- 48. Messrs. Puran Chand Morijawala and Kala Debi Agarwal carrying on business under the t name Hindusthan Pure Oil Agency. 51/3 3 Strand R Calcutta-7 (a); SH/3615A, 2-4-65 (b); Groundnut cocoanut oil, mustard oil, linseed oil, til oil (d).
- 49. Messrs. Prabartak Motor Accessories 1 18 Girish Avenue, Calcutta -3 (a); SH, 3616A, 2-4-65 Motor parts (d).
- 50. Messrs. Cooch Behar Co-operative To-Society Ltd., 95/1 Cossipure Road. Calcutta-2 SH/3617A, 3-4-65 (b); (1) Raw materials (2) Pl muchinery, spare parts and accessories, Prov. that all goods for which exemption from payn of sales tax is claimed are intended for use in the arprocess of manufacture of the goods named belication.
- 51. Messrs. Laxmi Narayan Baheti Sumer Choraria. Bhikam Chand Jain and Shankarlal Ba carrying on business under the trade rame El (India) Corporation, 92 Pathuriaghata Street Calcut (a); SH/3618A, 6-4-65 (b); China clay electric start electric motors, rolled joints, G. I. fittings, steel roum M. S. rounds (d).
- 52. Messrs. Badrinarayan Dutta and Dulp Ku Dutta carrying on business under the trade name: Enterprise, 41 Ultadanga Rond Calcutta-4 SH/3621A, 8-4-65 (b); Timber, logs (d)
- 53. Mossrs, Ram Bilas and Bishan Dayal carry on business under the trade name Steel Trading 207 Maharshi Debendra Road, Calcutta (a), SH 362 8-4-65 (b); Waste pipe cuttings, defective g i pipes; m. s. flats (d).
- 54. Shri Bejoy Kumar Tapadar, proprietor, carry on business under the trade name, Cosmographic Corration, 8 Indian Mirror Street, Calcutta (a); TL 291 5-4-65 (b); Printing machine, cutting machine, stick machine, proof press, lead cutter, perforating mach numbering machine, imposing stones, chases, promaterials, types, stitching wire, cutting knife, woo cases and racks, stapling machine, hemple quit spray powder, composing stick, type metals, recomposition, rubber roller, brass rules (d)
- 55. Sarbasri Basudeb Shaoo, Ajit Kumar Mahin partners, carrying on business under the trade in N. K. Shaoo, A20 & 23 S. S. Hogg Market, Calcutta TL/2914A, 6-4-65 (b); Leather suit cases, trunk, atta cases, holdall, school bags (d).
- 56. Sri Balai Chandra Das, proprietor, carrying business under the trade name Balai Chandra

Rast Road, Calcutta (a); TI/2915A. 7-1-65 aw materials, (2) Plant, machinery, spare accessories, (3) Consumable stores, e.g. Coal. oil. Provided that all goods for which from payment of sales tax is claimed are or use in the actual process of manufacture is named below: Beam scales (c).

basi Jethanand Tahilram, Jamnadas Tahilras, carrying on business under the trade name anga. (i48 New Market, Calcutta (a): 7.4.65 (b); Silk, art silk, cotton and hand a piece goods (d).

rharn Dipankar Sen, Souresh Sen and Sm. Sen, Sm. Santwana Sen carrying on business trade name Gemspring Engineering Works, as Bagan Lane, Calcutta (a); TL/2917A, (l) Raw muterials, (2) Plant, machinery, spare accessories, Provided that all goods for which a from payment of sales tax is claimed are for use in the actual process of manufacture gods named below: Spring, Spring washers, cl.

S. K. BOSE, Commissioner.

24 C. T.—22nd April 1965.—In pursuance rotations of section 9 of the Bengal Finance 23 Act. 1941 (Bengal Act VI of 1941), the g names and addresses of registered dealers apparations under the Act were amended with on the date noted against each of them and in of the particulars appearing in the different the manner indicated against such particulars label for general information:

to -(s) Serial number, name, address chief to of business and number of branches.

Number and date of the registration certificates Goods for use in manufacture in West Bengal for sale.

d Goods for resale in West Bengal.

Date of amendment.

Tolaram Kandoi, Ramnarain Kandoi, Banwarilal ii, and Lalchand Kandoi, orrying on business the trade name Baldeodas Ramnarain, 192 &rret. Calcutta (a); AT/3940A, 16-1-63 (b); boad aut oil (d); 2-4-65 (e).

Mesrs. Hajra Bee, Md. Nasum Batla, Md. Ratla, Md. Isatla, Md. Ismail Batla carrying on business under Me name Md. Yakoob Md. Yasin, 71 Canning & Calcutta, 71 Canning Street, R. No. B/138/39, 41 (a); AT/308B, 27-9-41 (b); (A) Steel wool, a feeding bottle and equipments, paper servittes, by towels and napkins, comba, rose water, kewra research, tooth picks, adhesive lotions, powder lachinery oil (d); 2-4-65 (e).

Surbasee Pannalal Shyam and Hiralal Shyam and business under the trade name L. Shreekant, Shum Street, Calcutta, (A) Hanumanji Lane, Cal. (1) AT/315B (for) AT/3333A (b); 6-4-65 (e).

- 4. (8) Sri Jankidas Narula and Sm. Pushpal Rani Narula carrying on business under the trade name Gita Toy and Sports Centre, (for) Sri Jankidas Narul carrying on business under the trade name Gita Toy and Sports Centre, 71 Canning Street, Calcutta (a); AT/3931A, 5-10-63 (b). 8-4-65 (c).
- 5. (8) Sri Abhechand Doshi, Sri Jaisuklal Dalichand Sheth, Sm. Indumati Champaklall Doshi carrying on business under the trade name Champion Trading Company (for) Sri Abhechand Doshi Shri Champaklall, Abhechand Doshi, Sri Jaisuaklal Dali Chand Sheth, Sri Ramesh Kumar, Nanalal Mehta carrying on business under the trade name Champion Trading Company, 72 Canning Street, Calcutta (a); AT/3914A, 6-7-63 (b); 10-4-65 (c)
- 6 (S) Messrs, Dhirajlal Prothan Atha, Makanji Purshottam and Khataw Prodhambhai Atha errying on business under the trade name Atha Bros. (for) Messrs. Makanji Purshottam and Khataw Pradhambhai Atha carrying on business under the trade name Atha Bros.; 10/1 Partugeese Church Street. Calcutta (a); AT/100A, 26-9-41 (b). 10-4-65 (c).
- 7. (S) Messrs. Anokhelal Sadh, Jaikaranlall Sadh, Chandra Prakash Sadh, Narendra Bhan Sadh, Surendra Bhan Sadh, errying on business under the trade name Anokhelal Rajnarayan Sadh (for) Sri Anokhelal Sadh oarrying on business under the name of Messrs, Anokhelal Rajnarayan Sadh, 218 Cross Street, Cal. (a), AT/769A, 7-8-42 (b); 12-4-65 (c).
- 8. (8) Messrs Bhachibai Ranchoddas, Bhanji Jevat, Moolji Pragji Hariam, Karsandas, Ranchhoddas carrying on business under the trade name Ranchhoddas Jethabhai and Co., (for) Banchhoddas Jethabhai, Bhanji, Jevat, Moolji Pragji, Hariani Karsandas Ranchhoddas carrying on business under the trade name Ranchhoddas Jethabhai and Co., 20 Amratalla Street, Calcutta (a) AT 3727A, 16.9-52 (b); 12-4-65 (c).
- 9, Messrs, Sudarshan Kumar Kapsor, Ramesh Chandra Kapoor, Lajwanti Kapur, Indra Rani Kapur, carrying on business under the trade name United Industrial Corporation, 3 Amratalla Street, Calcutta (a); AT 3808A 24-3-62 (b), (A) Automobile and Tractor spare parts, accessories and components (d); 12-4-65 (c)
- 10 Sri R Srinivasan, Prop. carrying on business under the trade name Ashok Stores, 183 Sarat Bose Road, Calcutta (a), BH/2960A, 19-4-58 (b); (A) Tea.cofee, chocolates, toffees, lozences and jam and, jellies, squashes and syrups, shoe polish, oats, cornflakes, barley (d): 2-4-65 (e)
- 11. Sri N N Mookerjee carrying on business under the trade name Mossrs, Rojani Tradings, 142C. Kankulia Road, Calcutta-19 (a). BH/3543A, 10-10-63 (b); (A) Chinaelay (d), 5-4-65 (c)
- 12. Sri Dharamdas Hemandas Mahtani carrying on business under the trade name Messrs. Enterprise, 33 Park Street, Calcutta-16 (a); BH/3234A, 28-10-60 (b); (A) Sweing machine (d); 3-4-65 (e).
- 13. Messrs, Lakshmi Narayan Sen and Sons Priviate Ltd., 62 Chowringhee Road, Calcutta (a); BH/1739A,

- 20-9-41 (b); (D) Gold after the words "Raw materials" and (D) gold after the words "finished goods" (c), (D) Gold (d), 6-4-65 (c).
- 14. (S) Messrs.L.R. Chabria, Ramesh Chand Chabria, Gokulram and Kishenlal carrying on busness under the trade name Messrs. Chabria Engineering Co., (for) Sri Laik Ram Chabria carrying on busiess under the trade name Messrs. Chabria Engneering Co., 2A Rakhal Mukherjee Road, Calcutta, (a); BH/3670A, 23-7-64 (b); 6-4-65 (e).
- 15. Sri Hiron Kumar Bose crrying on business under the trade name Messrs. Swith India Industries, 104 Christop her Road, Calcutta (a); (S) BH/3778A, (for) TL/2791A (b); 6-4-65 (c).
- 16. Messrs. Bhabani Prosad Chakraborty, Mrintunjoy Chakraborty Partners carrying on business under the trade name Messrs. The Universal Engacering Works, Sadarghat, Burdwan (a); BN/1442A, 6-10-64 (b), (A) Steel windows, doors and ventilator, steel gate, street, furniture (including steel almiah) buckets, rice mill parts, nails and steel building structures (d); 3-4-65 (e).
- 17. Sri Biswanath Murarka and Satyanarayan Murarka, partners carrying on business under the trade name Messrs. Biswanath Benode Kumar, Nutanganj, Burdwan (a); BN/1389A, 8-3-63 (b); (A) Linseed oil ground nut oil (d); 3-4-65 (e).
- 18. Sri Kanak Krishna Des, carrying on business under the trade name Messrs. Kanak Cloth Store, Radhabazar. Kandi, Mursidabad (a); BR/365A 23-6-52 (b); (A) Readymade garments (d); 3-4-65 (e).
- 19. (S) Messrs. Shib Sankar Lal Saha and Gouri Sankar Lal Saha (partners) carrying on business under the trade name Jangli Shah and Co. (for) Sri Shib Sankar Lal Saha (proprietor) carrying on business under the trade name of Messrs. Jangli Shah and Co., Khagra, Murshidabad (a); BR/169A, 28-5-48 (b); 9-4-65 (e).
- 20. (S) Messrs. Jayantilal Anandji Mehta and Narbhekumar Abhechand carrying on business under the trade name K. D. Mehta and Co. (for) K. D. Mehta & Co., 54 Ezra Street, Block "D" 1st Floor, Calcutta (a); CL/2553A, 8-6-54 (b); (A) Caustic Soda (d); 3-4-65 (c).
- 21. Sri S. R. Baheli carrying on business und r the trade name S. B. Traders and Suppliers, 36 Ezra Street, Calcutta (a); CL/2907A 3-5-58 (b); (A) G. 1. Pipes, M. S. Pipes, hacksaw blades, haksaw frames, conduit dies (d); 3-4-65 (c).
- 22. (S) Sm. Saraswati Shah and Sri Hiralal Shah carrying on business under the trade name Messrs Famous Chemists (for) M ssrs. Famous Chemists 55/80 Canning Street, Calcutta (a); CL/1900A2, 4-1-50(b); 3-4-65 (e).
- 23. Sri Sampat Kumar Biyani carrying on business under the trade name Messrs. Indo Commercial Corporation, P 15 New C. I. T. Scheme, 3rd Floor, Calcutta (a); CL/3691A, 20-3-64 (b); (A) Methyl saleaylate Debutyl phthalate, Di-acetone, A (Coho), synthetic thinner (d); 3-4-65 (e).
- 24. Messrs. Mahesware and Co., Prv. Ltd., 9 Parsee Church Street, Calcutta (a); CL/3826A, 8-2-65 (b);

- (A) R. E. C. spun pipes for the purpose of mai
- 25. Messrs. Kurban A. Carrinjee and Fida fon business under the trade name Indian Tracprises, 20 Zakaria Street, Calcutta. (a). 26-9-61 (b); (A) Tin (d); 7-4-65 (e).
- 26. Sri Shrish Shah carrying on business trade name of Messers. Technotrade Engin 285-E Bowbazar Street, Calcutta (A) Calcu (S) CL/268B (for) CL/3505A (b), (A) Automorparts (d); 7-4-65 (e).
- 27. Messrs. Nilambukanta Banerjee, Pat. Banerjee, Satya Sandha Banerjee and Satya Banerjee carrying on business under the tA. and N. Banerjee Co. 71A Netaji Sub; Calcutta (a); CR/439A, 26-9-41 (b). (A) I Rav

Provided that all goods for which exemp pryment of sales tax is claimed are intended; the actual process of manufacture of the good below: (i) Cork sheet (c); (A) Cork sheet sheet, bekalite tube and bekalite rods (d).

- 28. Messrs. Champalal Kajaria. Raj Kuma partners carrying on business under the tra Madanial Raj Kumar. 11 Portuguese Chur Calcutta (a); CR/3160A, 31-10-61 (b); (A calcium carbonates, copper sulphate, stearie ac oxalic acid, titanium, dioxide, white lead, can (d); 3-4-65 (e).
- 29. Sri Shantilal Purushottomdass carr business under the trade name Vora Traduq Netaji Subhas Road, Calcutta (a). CR 1177A (b); (A) Mosquitocurtain (d): 3-4-65 (c).
- 30. Sri Dibakar Roy (Karta, H. U. F.) car business under the trade name of P. N. Roy 89 Netaji Subhas Road, Calcutta (a); C.R. 414.A (b); (A) Soldering stick, chamois least footoil, paints, hoopiron, copper wire, zin powder cycle parts, spanner heliti sheet I coir strings, packing box, linseed oil and vascle 3-4-65 (c).
- 31. Messrs, Rijhumal J. Balam, Iswardas R Bhagwandas. R. Balani, carrying on under the trade name Messrs, India Paper 1/2 Jackson Lane, Calcutta (a), CR 1386A, 10-5 (A) Water proof kraft paper, waxed kraft corrugated board (d); 3-4-65 (c).
- 32. Messrs. Lucky Engineering Works Pv 39, Strand Road, Calcutta (a); CR 2427A. (b); (A) Antimony, aluminium, ingot, sheet ro scrap, brass rod, tube, tape, flat, tangle, copp d.e. metal, g.m. rod, g.m. scrap, lead sheet, wo rod, m.m. sheet, p.b. rod, phosphor copper. stick, soldering metal silver, tin-ingot, tin sheet metal, yellow metal, zinc sheet, brass bearing brass and copper square, wire rope, pulle block sackle, thimbles, g.i. pipe, g.i. wire, stainer, elbow of all g.i. fittings. (d); (D) Hardware, and nonferrous metals, 3-4-65 (e).
- 33. Prabatak Jute Mills Limited, 5 Synagoru Calcutta (a); CR/3277A, 31-10-62 (b); (D) Lubi



the column (1) Raw materials. (A) Lubricating oke, industrial gases, sodium bisulphate, traphosphate, ammonium, sulphate, dia animonium, sulphuric acid, tee-pol, lisa pol, oxalic acid, sate acid, staroh and electrodes after the word, in in column (3) (c); 5-4-65 (c)

(8) Shri Malchand Parekh, Proprietor, carrying sanes under the tade name Bijoysingh Prakash at (101) Shri Malchand Parekh and Shri Sohanlal carrying on business under the trade name singh Prakash Kumar, 5 Lucas Lane, Calcutta (a); 620A, 10-8-56 (b); 6-4-65 (c).

Messrs The Kusum Commercial Co Private Ltd Vetaji Subhas Road, Calcutta (a): CR 2710 A. 7(b) (D) Sugar mill machinery and stores colliery mill store, hardware goods For Re-Sale Drills taps, files, wire bail, paint, hacksaw blades, 195. G. M. Wheel Valves, Grease Cap, Spanner, ry Paper, Screw Drive, Hammer, W 1 Bend Tee, wand Socket, Belt Fastners, Steel Bar, IronHinger, Nail, Asbestos Yarn, Tape, Copper Pipe, Strip, t Rod. Rosin, G. M. Bar, Screw, Circular Saw, Tee Brass Showers, Mirror Graphite Powder. Packing, G. M. Pet Cocks, W. 1 Reducing Coupling, and Nuts Lead Powder, Steel Coal Cutting Viele . or Brass Bib Cock, Sand Paper, Augers Serew Tin k Gun Metal, Washers, Steam Pipe Electrods, Lead, Brass Hinges, Hand Belows, W. I. Plugs Picks, Cuttings Pliers, Split pin, Rubber, Joint des Paste Fluxite Spanners, Copper Wire Brass Manila Rope, Tower Bolts, Steam Valve, Torches, (row, Pipes, Flanges, Ebonite Rod Rivets, Shovel nd Nose, Brackets, Plugs, Dies, Measuring Tape, ering Sticks, Plumbers Metal Bars, Spring Calliper, nches, Coke Forks, Cast Iron, Foot Valve, Bulb for the Liquid Coal Tar, Plate Fish, Bench Vice, entine Oil, Cast Iron, Sluice Valve, Belting, s Brain Cocks, Holder Electrode, Lead white der Lubricator, Appaxier Thinner, Mica, Pressure ge tools. Inter Carrier Slats, Cane Carrier Slats, tral Links (d); 6-4-65 (e).

- i Shri Ashit Ranjan Ghose and Shri Chatturanjan we Partners carrying on business under the trade «Mes.rs. Universal Mineral Industries, 221/2 Strand k. Road, Calcutta (a); CR \*2524A 3-8-55 (b) I Raw materials—Mineral. Provided that all goods shelves emption from payment of sales tax is claimed intended for use in the actual process of manuface of the goods named below; (i) Powdered mineral 64-65 (c)
- i Mesars Anil Kumar Ghosh and Subir Kumar sh carrying on business under the trade name dey (India), 12B Clive Row, Calcutta (a); CR '3497A. 164 (b); (A) Beltinge, asbestos, Products asbestos, hasbestos sheets, leatheroid sheets, bacolite tube, red, Ebonite rod, belt fastner and Lacing, Padlocks, ading Wheel, Grinding Stones, Emery Cloth, rry Paper, Lamp blower, Wire Nails, Bolts, Nuts ris, Screws, Hinges, Hooks, Washers, Scals, Splits, Moulders bellow, Eyelets, Crucibles, Brushes, Ers, Brass Sheets, Phosphor Bronze Rods, Hose a, Allen Key Pressure Gauge, Hammer Chisel Craw, Paraffine Wax, Industrial Chemicals, Hammer reles, File Handle, pick axe handles, stamp steels, ayguns, lubricating glass, (d): 7-4-65 (c).

- 38 Shri Hanumandas Sharda (Karta,H.u.f.) carrying on business under the trade name Jewnram Hanumandas, Kalimpong (a), 144 645A, 16-7-51 (b); (A) Ground nuts (d) 7-4-65 (c)
- 39 (8) Sm. Kaushalya Soi, Shri Kauwal Kumar Soi, Shri Brijmohan Nath Soi & Viney Kumar Soi (partners) carrying on business under the trade name Mesers. Satal En, meering Works: for Sm. Kaushalya Soi, Shri Kauwal Kr. Soi & Viney Kumar Soi (partners) carrying on business under the trade name Mesers. Satal Engineering Works. 16 Brithish Indian Street, Calcutta (a); EL 98A 27-9-41 (b) 9-4-65 (c).
- 40 Messis Shasla Kant Jain, Bhupendra Kumar Jain and Kishore Kant Jain earrying on business under the trade name B. K. Jain, 3 Mangoe Lane, Calcutta (a); EL 3686 V. S. 1-65 (b). (A) Watch glass, motor parts and spunnel only. (d), 10-4-65. (e)
- 41 Shir Taur Bhusan Dey & Shri Atul Krishna Dey (partner-) carryine on business under the trade name Messis - Enreka Stores & Agency, 19 British Indian Street - Calcutta (a), EL/3228A, 26-9-57 (b); (A) Santary wates (d) 12 4 65 (c).
- 42 Shri Purushottamdas Jalan, Shri Jwalaprosad Jalan Shri Sawaham Julan & Sm. Sakuntala Devi Narnolia catryang on business under the trade name Messrs. Sricopal. Purushottamdas, 5 Mangoe Lane, Calcutta (a) EL 3441, 29-3-61 (b); (A) Gunny bags (d) 12-4-65 (e)
- 43 Mes.rs Durja Prosad Agarwalla and Nathuram Agarwalla carrying on business under the trade name Mittal Brother, 135 Girish Ghose Road, Belur, Howrah (a): HW 2620A-26-11-63 (b), (A) Jeep cars, trucks, fuel pump assly M cylender Lit, wheel cylender buoleet, valve brake part W cylender cup, wiper assembly and wiper—blade, (d): 9-4-65 (e).
- 44 Shei Pasunati Manna, carrying on business under the trade name Messis P Manna & Sons, (8) 19 10 Pamle 1 na Manda Path, North Bantra, Hewrah (for) P.23 Beraras Road Bamangachi, Howrah (a); HW 1894 V 7 3 58 (b) Insert Drilling machinea? after the words "CTPlange" (c) 9.4-65 (c).
- 45 Shi Balkrehna Agarwalla carrying on business under the trade name Messrs V. Kumar & Co., 18 Dobson Read Howish (a): HW/2560A, 22-7-63 (b); (A) Rejected palp & paper and tailering cloth outling (d) 94-65 (e)
- 46. (S) Shri Harbanslal Gambhir and Shri Sabita K Gambhir carrying on business under the trade name Gambhir Soan Fectory (for) Shri Harbanslal Gambhir, earrying on business under the trade name Gambhir Soap Factory 42 Dobson Road, Howrah (a); HW/ 1752A, 26-9-41 (b); 9-4-65 (c).
- 47 Shri Bishnu Pada Paul, carrying on business under the trade name Messis Priya Nath Ghose & Co. 18 Maharshi Debendra Road, Calcutta (a); JK/3406A, 25-9-41 (b): (A) MS Flat, brass rod, copper sheet, channel bucket screw (d): 5-4-65 (e).
- 48 (S) Messis Ramrup Sharma, Bhagwat Prasad Sharma, carrying on business under the trade name Dindayal Ramrup (for) Shri Ramrup Sharma carrying

- on business under the trade name Dindayal Ramrup, 15/1 Sovaram Bysak St., Calcutta (a); JK/3145Å, 12-10-61 (b); 7-4-65 (e).
- 49. Shri Ghishalal Agarwal, carrying on business under the trade name Kailash Iron & Steel Co., 20 Maharshi Debendra Road, Calcutta (a); JK/3322A, 4-3-64 (b); (A) Cast iron scrap, m.s. channel, aluminium mosaic gad, aluminium mosaic bearings (d); 8-4-65 (e).
- 50. (S) Messrs. Kshirode Chandra Ghose & Sons Private Ltd. (for) Messrs. Kshirode Chandra Ghose & Sons Ltd., 20 Maharshi Debendra Road, Calcutta (a); JK/430A, 25-9-41 (b); 8-4-65 (e).
- 51. Shri Parimal Kumar Das Gupta, (Proprietor) carrying on business under the trade name Messrs. Process Syndicate, 50B Madhu Ray Lane, Calcutta (a); MK/3238A, 2-2-61 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories (3) Consumable stores, viz. Chemicals, ink. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Block for sale (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, viz. Chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Block for sale (c); 2-4-65 (e).
- 52. Shri Puja Bhai Chopra, Shri Manja Bhai Chopra, Shri Jetha Bhai Chopra and Shri Ravilal Chopra, oarrying on business under the trade name Messrs. P. M. Chopra & Sons, (S) 38/1A67 Maniktola Main Road, Calcutta. Hooghly (1).(for) 11 G.T.Road, Uttarpara, dist. Hooghly (a); (S) MK/271B (for) SP/1623A (b); 3-4-65 (e).
- 53. Shri Krishna Gopal Kejariwal and Shri Keshi Prasad Hamirwasia carrying on business under the trade name Messrs. Shyam Sanitation, 53 Vivekananda Road, Calcutta (a); MK/3815A, 21-11-64 (b); (A) Pipe and Pipe fittings, Sanitary appliances after the word Sanitory wares (d); 3-4-65 (e).
- 54. Shri Baidyanath Roy, Prop. carrying on business under the trade name Messrs. Dipti Foundry, 56 Gouribari Lane, Calcutta-4 (a); MK/2630A, 1-2-56 (b); (A) Tin and antimony as a raw materials, and lead slabs, lead foil, lead tape, lead pipe, lead sleve. lead collars, sagregating plug, lead rod and plumber metal as manufacture goods for sale (c); 5-4-65 (e).
- 55. Shri Manindra Nath Paul Chowdhury, Shri Palan Ch. Naskar and Shri Nisit Kr. Banerjee, carrying on business under the trade name Messrs. United Engineering Syndicate, 237/S Maniktola Main Road, Calcutta (a); MK/3784A, 5-3-59 (b); (D) Glass for doors and windows (A) Steel doors, steel windows, m.s. screws, Iron grills, steel sashes, collapsible gates (d); 6-4-65 (e).
- 56. Shri Chandanmall Sukhani carrying on business under the trade name Messrs. Sukhani Plastic Industries, 259/Chittaranjan Avenue, Calcutta (a); MK/2852A, 25-2-58 (b); (A) Polystyrene polythene powder after the words umbrella fittings (d); 8-4-65 (e).
- 57. Messrs. Ajit Kr. Singh, Rabindra Narayan Paul, Nemai Kr. Mondal carrying on business under the trade

and the second

- name Messrs. Melotone Radio Co., (S) 27 Baldeon Road, Calcutta-6 (a); (for) 10 Mohan Bangan L Calcutta-4 (b); (S) MK/3891A for SH 341 A (c): 10-4 (e).
- 58. Shri Satyanarain De, Prop., carrying on busin under the trade name Messrs. Eastern Engineer Enterprises, 28 Cornwallis Street, Calcutta-6 (a) M 3702A, 19-3-64 (b); (A) Raw materials—Copper for in the actual process of manufacture of copper continger for sale (c); 10-4-65 (c).
- 59. (8) Sarbashree Gopaldas Majumdar and Anul Gopal Majumdar, (partners) carrying on business unter the trade name Messrs. D. M. Library, (for) Messrs. M. Library, 42 Cornwallis Str. Calcutta (a): MK 148 24-9-61 (b); (8) (1) Raw materials, (2) Plant, machine spare parts and accessories. Provided that all goof for which exemption from payment of sales tax is claim are intended for use in the actual process of manufacts of the goods named below:- Books for sale. (for) Pag Paste Board and Blocks and 1, 2, 3, ('ertified by the purchasing dealer to be required for use in any process in the manufacture of Books for sale. (c). 15-4-65 (c).
- 60. (S) Shri Gorakh Nath Jaiswal, Shri Mahe Prasad Shaw, Shri Kamala Prasad Gupta and Si Radheyshyam Jaiswal carrying on business under the trade name Mesors. Janardan Prasad Birendra Kum (for) Sri Mahesh Prasad Shaw, Proprietor, carrying business under the trade name Mesors. Janard Prasad Birendra Kumar, 75/C Amherst Street, Calcut (a); MK/3369A, 30-11-61 (b), 15-4-65 (c)
- 61. Sarbasri Dhirendra Chandra Sen. Satish Q Das and Surendra Nath Das, partners, earrying business under the trade name Messrs. Suml Biri Facto (S) Hili Bazar, (Basudevpur Mouza). West Dinapp (for) Machua Bazar, Hili, West Dinappur (a), ML 747 17-4-64 (b); 2-4-65 (c).
- 62. (S) Sree Bachhraj Jain, prop, carrying on but ness under the trade name Messrs Joyshree Stot (for) Bachhraj Jain & Jugraj Jain, partners, carrying on business under the trade name Messrs Joy Stores, Rangmahal Lane, Malda (a), ML 404A, 30-1 (b); 2-4-65 (c).
- 63. Sarbasri Naresh Chandra Sharma & Bejoy I Pansari, partners, carying on business under the tra name Messrs. Asoka Automobiles & Machinery. Ri mahal Road, Malda (a); ML/784A 19-2-65 (b). Q Motor battery (d); 3-4-65 (e).
- 64. Shri Maliram Agarwalla (prop.) carrying business under the trade name Messrs. Maliram Agawalla, Naljan, Samsi, Malda (a); ML 690A. 24-8-62 (A) Lime (d); 3-4-65 (e).
- 65. Sarbasree Harekrishna Mandal. Ramkrish Mandal, Profulla Kumar Mandal. partners, carri on business under the trade name Messrs Mand Brothers, Islampur, West Dinajpur. (a), ML 678 19-6-62 (b); (A) Empty tin, empty harrel (d), 3-4-65
- 66. Shri Biswanath Dutta, prop., carrying on be ness under the trade name Messrs. Biswanath Dutta Sons, English Bazar, Malda (a): ML/54A, 5.9.51 (A) Chilly, jeera, joan, chandani, mouri, kalojes

barselachi. amla, haritaki, bahera, blade. sutli, brars. utensile, ropes, paper, gum, kajal-lata. sankha. gokhura, dak-pata, rings, abir. chalk. sankha. saan, hing, shaving brass, pins, safety bot polish. napthalin, snuff, tejpata, lead, rang, pepperment, bottons, ribbons, cards. stamp pad. pepperment, camphor, dhup, gugul, pencils, hamin, rubber. camphor, dhup, gugul, pencils, hamin, sanamati. girimati, tin, fitkari (d); 2-4-65 (e).

1. Shri Chhaganlal Saraogi, prop., carrying on under the trade name Messrs. Chhaganlal Balurghat, West Dinajpur (a); ML/100A, 15.7 (b); (A) Khata, soti, barley, ink, pen, nib, glass wares, plastic goods, rubber goods, thread, ir. glass wares, plastic goods, rubber goods, thread, ir. glass buttons, agarbati, colour, blue, candle, is, dropper, mental, belt, dhup, pencil, sutli, sugar is, pera, chilly (d); (D) Stationery goods, Grocery, 15.24.65 (c).

- (8) Sarbasri Motilal Behani & Dwarkadas patners, carrying on business under the trade Messrs. Behani Brothers, (for) Messrs. Behani Brothers, (for) Messrs. Behani & Rajmahal Road, Malda (a); ML/406A, 30-1-65 24-65 (c).
- (8) Shri Muralimall Sindhi, prop., carrying on immunder the trade name Messrs. Shri Muralimall Sindhi & Thakurmal Sindhi, bers, carrying on business under the trade name Muralimall Thakurmall, Raiganj. Kumardangi, & Dinappur (a), ML/786A, 3-3-65 (b); 6-4-65 (c).
- 3. 8n Laxim Bala Dutta, prop., carrying on busiigner the trade name Messrs. Laxim Book Depot. 10ffice Road, Malda (a); ML/281A. 18-12-54 (b); Dary ink. blotting paper, cover file, gum. envelope, eraser duster, card, khata, chalk, pencil, carbon, ment box, wall map (d); 5-4-65 (e).
- (8) Sree Rupmarayan Das (prop.) carrying on best under the trade name Messrs. R. N. Das & (for) Messrs R. N. Das & Sons, Balurgaat, West upur (a), ML 594A, 4-9-59 (b); 10-4-65 (c).
- ! (8) Sarbasree Mangalch and Saraogi. Budhwa op. Anandılal Saraogi & Nandalal Saraogi.partners, ymg on business under the trade name Messrs. madrai Ghishalal! (Ananda Bastralay) (for) Sarba-Ghisalal Saraogi, Anandilal Saraogi, Nandalal op partners, carrying on business under the trade e Messrs Harnandrai Ghishalal! (Ananda Bastralay). West Dinajpur, Hili (1) (a); ML/33B, 10-10-60 (b); Stationery and provision, spices (d); 10-4-65 (c).
- Sarbasri Dindayal Agarwalla and Raghubir d Agarwalla carrying on business under the trade Dindayal Raghubir Chand, Bachurdoba, P.O. Fram. Midnapore (a); MN/1788A, 12-2-65 (b); huna. cocoanut oil, chillies and tajpata (d); 3-4-65
- Shri Jaswant Singh carrying on business under rade name Jaswant Cabinet Mart, 75/76 Chandni k, PO. Kharagpur, Midnapore (a); MN/1142A. 51 (b); (A) Steel furniture (d); 3-4-65 (e).
- (8) Messrs. Jitendra Nath Dhara, Ajit Kumar 3. Ajoy Kumar Dhara carrying on business under tade name Ajit Brothers & Co. (for) Shri da Nath Dhara, Proprietor, carrying on business

under the trade name Ajit Brothers & Co., 62 Netaji Subhas Road, Calcutta (a); MR/553A, 18-10-41 (b): 9-4-65 (e)

- 76 Shri Nand Kishore Pachisia carrying on business under the trade name of Messrs. Lal Plastic Products, 43 1 Strand Road. Calcutta (Room No.202) (a); MR/2553A, 26-10-59 (b); (A) Plastic sheet and plastic and polythene powder and polyethelene bags in Col.(b) (d); 10-4-65 (e).
- 77. Shri Lachminarayan Jadav, Proprietor, carrying on business under the trade name Messrs. Gancahdas Mahangilall, 15A (Toss Street, Calcutta (A) Calcutta-1 (a), (S) MR 232B (for) MR 181A (b), 12-4-65 (c).
- 78. Shri Sukumar Kumar carrying on business under the trade name S. B. Kumar & Sons, Diamond Harbour, 24-Parganas (a), PG/3027A, 1-4-64 (b); (A) Cane, Iron Rods (d), 26-3-65 (e),
- 79. (8) Messrs. Karunamoy Nath, Bidyut Baran Nath and Subodh Kumar Nath carrying on business under the trade name of Lakshmi Narayan Stores, Bongaon, 24-Pargamas (for) Messrs. Lakshmi Narayan Stores (a), PG 613A, 8-8-47 (b); (D) Stationery goods. (A) Torch light scented hair oil, snow, Taleum Powder, nail polish umbrella ink, tooth-paste, tooth brush, co-coanut oil in tin container, gheis in tin container, butter, mirror, comb, glass intensils, leather suitease, football, tubewell fitter, tube well pump, cooking utensils made of cast iron, bucket, nail, serow, lock, paint, linseed oil and lantern (d); 31-3-65 (c).
- 80. Behala Wholesale Consumers' Co-Operative Society Ltd. 220 Damond Harbour Road, Calcutta-34 (a), PG 3154A 6-1-65 (b), (A) fountain pen ink and toilet nowder (d), 1-4-65 (e).
- 81 Shri Mahabir Prasad Singhania, Karta of hindu undivided family carrying on business under the trade name Messis Lulchand Nowrangrai, Raghunathpur. (a), PR/213A, 5-12-57 (b) (A) (Insert after cement) Asbestos sheet (d), 2-4-65 (e)
- 82. Messrs Techno Equipment Corporation, (8) Mercantile Buildings, Lalbazar Street Room No. 10-1E(P) Calcutta (for) 1 Commercial Buildings, Calcutta (a), (8) RB 1537A for LR 3147A (b); 5-4-65 (e).
- 83. Messrs. Pawan Kumar Sureka, Radheshyam Surekha, Mahadeo Jalan and Motilal Jalan, carrying on business under the trade name Pavan Supply Corporation, 5 Mission Row, Calcutta (a); RB/1435A, 23-12-63 (b), (A) V. Belts, electric carbons, belt fastners, second hand vehicles, empty drums, high tension switch, vapour proof light with accessories, belt punch (d), 5-4-65 (c)
- 84. (S) Messrs. Chimanlal N. Shah, Jitendra Kumar B. Shah, Kiran Kumar K. Desai, Surendra Kumar K. Desai & Ramanlal S. Parikh, carrying on business under the trade name of Bharat Pottery Traders (for) Messrs Bharat Pottery Traders, 7 Radhabazar Lane, Calcutta (a); RB/421A, 2-4-56 (b); 5-4-65 (e).
- 85. (S) Messrs. Mulla Fidaali Abdulally, Hatimbhai Sk. Abdul Rasool, Saifuddin Sk. Abdul Rasool, Sajjad Hussain Sk. Abdul Rasool, Nuruddin Sk. Abdul Rasool. Lookmanjee Sk. Abdul Rasool & Hakimuddin

- Mulla Fidaali, carrying on business under the trade name A. Lookmanjee & Co. (for) Messrs. Saifuddin Sk. Abdul Rasul, Sajjad Hussain Sk. Abdul Rasool, Nuruddin Sk. Abdul Rasul, Lookmanjee Sk. Abdul Rasul & Mulla Fidali Mulla Abdulali, carrying on business under the trade name A. Lukmanji & Co., 20. Pollock Street, Calcutta (a); RB/430A, 29-9-41 (b); 6-4-65 (e).
- 86. Messrs. Mahadeo Jalan, Motilal Jalan, Ram Pratap Sureka and Biswa Nath Sureka, carrying on business under the trade name United Enterprises, 5 Mission Row, Calcutta (a); RB/1526A, 26-2-65 (b); (A) Rubber hose pipes, aluminium goods, g.i. empty drums, lubricating oil (d); 8-4-65 (e).
- 87. Messrs. Harkisan Ottamchand Vora and Harkishan Ratill Shah carrying on business under the trade name Indian Cork Sheet Co., 6B Bentick Street, Calcutta (a); RB/1456A, 21-3-64 (b); (A) (1) Raw materials, namely, cork sheet. rubber cork sheets, rubber solution and emery, cloth, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cork sheet, rubberised cork sheets and Gaskets (c); (A) Emery cloth (d); 9-4-65 (e).
- 88. Messrs. Roneo Limited, P-13 Mission Row Extn., Calcutta (a); RB/24A, 27-9-41 (b); (D) Typewriter and requisites, office equipments. (A) Roneo dex cabinets, partition plates, sleelves, lateral rails, side plates and backs, stylus pens, stylus plates, typewriter spare parts and protectors, franking machine spare parts, duplicator spare parts, addressing machine spare parts, angles, cradle inserts, rails for foolscap size cabinets, small screws, bolts, nuts and corner plates, aluminium strips, aluminium holders, M. S. strips, plastic name plates for shelves, Kraft paper, folders and files, racks, and stationery, fixtures, ribbons, carbons, steneils, paper rolls and inks, channel name holders, transporant name holders, file holders of various colours (d); 10-4-65 (e).
- 89. Messrs. Dhirajlal Bhasanji Gothari, Amitla Bhanji Shah and Mansukhlal Talakchand Doshi carrying on business under the trade name Excell Drug House, 18B Sukeas Lane, Calcutta (a); RB/1074A, 5-1-60 (b); (A) Amarenth (d); 10-4-65 (e).
- 90. Shri R. N. Tandon carrying on business under the trade name General Distributors (International), 37 Canning Street, Calcutta (a); RB/1523A, 19-2-65 (b); (A) Sisal rope (d); 12-4-65 (e).
- 91. Messrs. Subodh Mazumdar and Krishna Kinkar Kumar carrying on business under the trade name Associated Electric Co., P.36 Indian Exchange Place, Calcutta (a); RB/631A, 15-6-51 (b); (D) All sorts of Electrical appliances, accessories, bulbs, cables, electrical porcelain goods and insulators. (A) (1) G. I. Strap and bolts, nuts, washers, (2) G. I. Stay wire and barbed wire, (3) G. I. pole ad fittings, (4) Cable Box and Compound, (5) Cable Socket, (6) Disc insulator and fittings, (7) Gang Operated Switch and D. O. Fuses and parts and Operating Rods (A.C.S.O. and A.A.C. Cable Accessories), (8) Fuse Electments, (9) P. G. Clamps and Twisting Joints, Twisting Wrenches, (10) G. I. stay Rods, thimbles Earthplates, (11) Double box straining Screws, (12) Street Light Fittings, M. S. Sheets, Cuttings, Strips, Nails, Hoops and Screws, Iron, (13) All sorts of electrical appliances and accessories, such see

- Brass contacts, Copper and Bronze contacts, and nuts washers Conduit Elbow, Bond, Tee, Ju Box, Danger Boards, Enamelled Reflectors day Fittings, Lamp Shader, holders, floodlights, such outs, Kit Kat Fuses, Electric Motor Parts, Fans, Bulbs, Black Tape, Empire Tape Cotors, Ceiling Rose, Heaters and Stoves Electric Elements, Battens, Boards, Round Blocks, Link Distribution Boards, Measuring Instruments, and Wires both Copper and Aluminium, Tape, and H. T. Insulators, Spindles and D Clam 12-4-65 (e).
- 92. Shri Netai Dutta carrying on business the trade name Messrs. Thomson & Jonathan tries, 6B Bentick Street Calutta (a), RB 22-1-65 (b); (A) Polythene sheets and polythene and fittings (d); 15-4-65 (e).
- 93. Shri Satya Narayan Poddar and Shri Me Poddar, partners, carrying on business under the name Mesrs. S. N. Poddar & Co., 173 Harrison Calcutta (a): RJ/2565A, 6-4-54(b) (A) M. S. Fehplates, pipes, bolts.nuts, iron chain (d), 2-4-65 (e
- 94. (S) Shri Gehani Sugnan al, proprietor et on business under the trade name Meser. (i Hosiery (for) Shri Gehani Sugnamal and Shri Jis Govindram partners carrying on business und the trade name Mesers. Chandra Hosiery, 203 1 Ma Gandhi Road, Calcutta (a), RJ/2764 \ 4.5.; 2-4-65 (e).
- 95. Shri Roshanlal Dhir, proprietor carril business under the trade name Mesrs. Assam 57 Clive Street, Calcutta (a); RJ/1643A 16-12. (A) Barley, silver and glas polish, metal polish bleach, furniture and door polish, boot and polish, car polish, altra-marine blue cosmet 6-4-65 (e).
- 96. Messrs. Dudnath Commercial Ltd. 165A Subhas Road, Calcutta (a); RJ-3132A 8-124 (D) H. B. Wire, wire nail and joists (d), 6-4-65 (
- 97. Shri Tulsi Chandra Sett (propuetor), of on business under the trade name Means Sett an 57 Clive Street. Calcutta (a); RJ 2652A 2942. (A) Wire nails and G. I. wire (d), 6-4-65 (c)
- 98. Messrs. Soumendra Nath Mukherjee and Kumar Mukherjee, carrying on busines, under the name East End Metal Works. 182B Acharjya P Chandra Road, Calcutta-4 (a); SH 3288A, 22.24 (A) Carbide, Oxygen gas, cutting compound tempering oil and motor oil as consumable stor the word 'Nil' (c); 2-4-65 (e).
- 99. (S) Sm. Nirmala Bala Modak earrying on bunder the trade name Messrs. Gopal Chandra (for) Messrs. Gopal Chandra Modak. 65 Cosapora Calcutta (a); SH/2726A, 21-11-53 (b); 3-4-65 (c)
- 100. Shri Suresh Kumar Gupta carrying on hunder the trade name Kumar Tradels. 67.47 (Road, Calcutta (a); SH/3373A. 17.7-63 (b); (oil; (d) 3-4-65 (e).
- 101. Messrs. Jalan & Sons (Private) Ltd., 603 Krishna Tagore Street, Calcutta (D), is3/1 Dham

The second second

Calcutta (A), 2 Garstin Place, Calcutta-1 (a); 48B. 97.4 56 (b); (A) (1) Raw materials, (2) Plant, isser, spare parts and accessories. Provided that sads for which exemption from payment of sales teamed are intended for use in the actual process sufacture of the goods named below: Pipe and Pipe is for sale (c); 5-4-65 (c).

Meers. Bakhari Singh, Shri Krishna Singh, on business under the trade name Singh her & Company. 5 Nimtallaghat Street. Calcutta SI 1976A. 1-10-51 (b); (A) (1) Raw materials, SI 1976A. (2) Plant, machinery, spare parts and her (2) Plant, machinery, spare parts and her oil. Provided that all goods for which her oil. Provided that all goods for which her oil from payment of sales tax is claimed intoled for use in the actual process of manufacture he goods named below: sized timber (c) 7-4-65 (e)

Shri Baij Nath Gupta carrying on business in the trade name Indian Plan Works, 207 Maharshi padra Road, Calcutta (a): SH/3524A, 28 8-64 (b); Hot rolled strips (d); 7-4-65 (e).

Shri Ganeshlal Mohata, carrying on business in the trade name Ksheer Sagar, (8) 193 Maharshi madra Road. Calcutta 6 (for) P-17 Kalakar Street, atta 7 (a); (8) SH/3619A, (for) JK/3223A (b); 55 (a)

Mesers. Jagdish Prosad Tantia, Ginni Tantia Sarda Tantia carrying on business under the trade r Plywood and Industrial Home. (S) 244 Upper pur Road. Calcutta-3 (for) 9/12 Lalbazar Street, mathe Buildings. Calcutta (a); (S) SH/3620A (for) 176A (b); S-4-65 (e).

6 (8) Nitai Chandra Shaw and Santilata De, pag on business under the trade name Nitai Chandra & Co., for Netai Chandra Shawoo, Santilata De, pag on business under the trade name Nitai pag Shaw & Co., 67/45B, Strand Road, Calcutta (a); 268A, 27-9 63 (b); 8-4-65 (e).

7 Mesers, Tarun Kumar Roy, Shib Chandra Pal Haradhan Sarkar, partners, carrying on less under the trade name Sarkar & Co., S. C. here Rond, Kamarpara, Baidyabati, Hooghly (a); \$27A. 23-11-63 (b); (A) Chain pully block, pully. In hescape and ceiling plier (d) 2-1-65 (c).

I. (8) Shri Sudhir Kumar Nandan, Proprietor, mgon business under the trade name Sudhir Kumar lan and Sukumar Nandan (for) Messrs. Sudhir at Nandan and Sukumar Nandan (partners). mg on business under the trade name Sukumar lan and Sudhir Kumar Nandan, Bansberia, Hooghly P 644, 9-3 50 (b); 5 4-65 (e).

l. Shrmati Durga Devi Damani. (Proprietor).

The purple of the trade name Mosers V.

Thandra G-8 New Market, Calcutta (a); TL/2474A,

Il (b): (Add) Leather goods, Plastic goods (d);

§ (e).

l. Sarbasri Sashadhar Mandal, Nidhu Bhusan Mondal, Sidhu Bhusan Mondal, Amiya Bhusan Mondal and Carrying on business under the trade D. N. Mondal & Sons (S) 34A Dharamtolla Calcutta (for) 34 Dharamtolla Street. (P) 111. [433A, 27.9.41 (b); 3-4-65 (e).

111. Shri Shew Bagwan Ganoriwala, Sm. Kasturi Devi Ganeriwala. Shrimati Pravawati Devi Ganeriwala and Shri Jagmohan Ganeriwala (Minor) represented by his tather and natural guardian Shri Prahlad Rai Ganeriwala (partners) carrying on business under the trade name Air Gas Corporation, 16 Radhanath Chowdhury Road. Calcutta (a); TL 2857A, 13-11-65 (b); (Add) after the words goods named below Fabricated Steel (c); (Add) Fabricated Steel, Gas plant accessories. Electric Motors, Brass pipe (d), 6-4-65 (c)

112 Shri Mahadeo Prasad, (Froprietor) carrying on business under the trade name Mahadeo Prosad Gange Prosad (for) Messr. Lala Bros. 26E, Grant Street, Calcutta (a), RL 1763 V 30-1-32 (b), 8-1-65 (c).

113. (S) Shri Lilaram Balchand Mansukhani (Proprietor) carrying on basiness under the name Ad-Arts (for) Shri Mansukhani Lilaram Balchand (Pproprietor), carrying on nusiness under the trade name Ad-Arts, 2 Tortec Lane, Calcutta (a), TL 2877A, 4-1-65 (b); 8-4-65 (c)

Explanatory notes Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended

(A) means "Add" (D) means "Delete"; (S) means "Substitute"

S.K. BOSE Commissioner.

No 125 CT 22nd April 1965 In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act. 1941 (Bengal Act VI of 1951), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes - (a) Serial number name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificates.
- (c) Goods for use in manufacture in West Bengal for sale
- (d) Goods for resale in West Bengal.
- (e) Date of cancellation.

1. Sri Bajranglal Kajaria, Sri Hariprasad Kajaria, Sr Newal Kishore Kajaria, Sri Deokinandan Kajaria carrying on business under the trade name Eagle Brothers, 32 Armeman Street, Calcutta (a); AT/1562A, 28-7-45 (b); Ammonium sulphate, hydrogen phosphate, potasium parmanganate, lead, tin, brass shoet, dhuna, chain pully blocks, bridge port, double wrench, single aided spaynor, ring spaynor, gunny bags, hessian, murcury. Copper, copper wire, cycle chain, cycle tube, motor radiator, katha, links, jaitri, jaifal, zine.

sheets, ammonium bi-carbonate, bleaching powder, nasadar (salt petry), ammonium chloride, benze-drine, sodium bisulphate. Bromide, ether, benzine, acid, chlorific, sodium thermolyde, elachi, gum, hydro, munga, transformer oil, bruggolite, rangolite, sulphite, sodium nitrate, lubricating oil, kusumful, cocoanut oil, colour, bearings, alutch plate, caustic soda, soda ash and zinc (d); 7-4-65 (e).

- 2. Sri Pradip Kumar Mukherjee, proprietor, carrying on business under the trade name Messrs H. Mukherjee and Co., Subhas Road, Bankura (a); BK/313A, 20-12-57 (b); Cycle and accessories (d); 3-4-65 (e).
- Sri Krishna Singh M. Jadeja, Sri Ramchandra Laxmichand, Sri Rasiklal Chakenbhai, Sri Lalit Kumar Chhaganlal, Sri Sursigh M. Jadeja, partners carrying on business under the trade name Messrs. K. M. and Company, Gangajalghati, Bankura (a); BK/546A, 24-6-63 (b); Biri leaves (d); 3-4-65 (e).
- 4. Sri Ashutosh Kundu, carrying on business under the trade nar e Messrs. Ashutosh Kundu, Jiaganj, Murshidabad (a); BR/174A, 16-7-48 (b); Karah, hardwares balty, dory, hull, ullia zarda, Carbide (d); 9-4-65 (e).
- 5. Abdul Sattar Rahimtoolla Bros. 15 Zakaria Street, Calcutta (a); CL/1547A, 24-9-47 (b); Gunnies, grinding stores, garlic, rosin, tejpata cutch, perforated iron, sheets, hessian, gunny bags, jute twine, chitties, ajwan seeds, onion (d); 5-4-65 (e).
- 6. Dutt Raichowdhury Private Ltd., 54 Ezra Street, Calcutta (a); CL/2796A, 31-1-50 (b); Timber, tea, myrobalans, spices, medicines, herbs, jute products, electrical goods, fans (d); 8-4-65 (e).
- 7. Messrs. Sarbasree Bankim Chandra Dutta, Purna Chandra Dutta, Phani Bhusan Dutta, Ajoy Kumar Dutta, Kalyan Kumar Dutta, Prosanta K. Dutta, Ila Dutta, Panchu Gopal Dutta, Tapan K. Dutta, Nemai K. Dutta, Asim K. Dutta, Molay K. Dutta, Kali Prokash Roy, Ramlochan Roy, Ram Kristo Roy, Runratan Roy, Ramjoy Roy, Ram Kumar Roy, Bimala Bala Devi, Saral Kumar Mullick, Gopal K. Mullick, Kamal K. Mullick carrying on business under the trade name Roy Dutta and Co., 71A Netaji Subhas Road, Calcutta(a); CR/539A, 11-11-41 (b); Creaso, asbestos goods, pumps, wire ropes, plates, augles, joists, flat bars, round bars, wheel, axel tools, steel shovels, crow bars, rails, fish plates, dog spikes, bolt, nuts, rivet, lubricating oil, injector bends, fittings, and (1) any other raw materials, (2) plant, machinery, spare parts, accessories—Cortified by the purchasing dealer to be required for use in any process in the manufacture of coal or sale, (3) Consumable stores, building or plumbing materials, or fixtures, required for construction, fitting out or repair of any building, (a) Low, high explosive materials required for manufacturing coal (c); 5-4-65 (e).
- 8. Messrs. Pure Katras Colliery Co., Ltd., Canning Street, Calcutta (a); CR/2503A, 28-5-55 (b); Coal and coke (d); 8-4-65 (e).
- 9. Bally Pug Mill Works Ltd 2 G.T. Road, Bally, Howrah (a); HW/1076A, 9-12-49 (b); Iron, steel, rivets, bolt, nuts, nail, screw, wood casting guods, coal,

;

(1) Any other raw materials.

and the company of the second

- (2) Plant, machinery, spare parts. accesso consumable stores. Certified by the purchasu to be required for use in any process in the mar of pug mill, wheel, barrows, chimney, moul feedhol-cover, fire gratings, tongs, poker hook dampher for sale (c); 12-4-65 (e).
- 10. Messrs. Bhowsingka Bros. Ltd. 9. J. Mullick Lane, Calcutta (a); JK/111B, 29.5 Piece goods (d); 3-4-65 (e).
- 11. Messrs. Gopal Chandra Mullick 59 R Sarkar Street, Calcutta (a); MK 260A 24.

(1) Raw materials.

(2) Plant, machinery, spare parts and acc Provided that all goods for which exemption for ment of sales tax is claimed are intended for u actual process of manufacture of the goods below:

Confectionery for sale (c); 9-4-65 (e)

- 12. Sri Purna Behari De, carrying on l under the trade name Purna Behari Det Bazar, P.O. Contai, Dt. Midnapore (a), MN 28-8-61 (b); Nil (c); Iron rod, scrape wife and pans, coal tar and lime stone (d); 5-4-65 (e)
- 13. Mossrs. Haribishandas Jalan Tepal Muralidhar Jalan, carrying on business under the name Kamala Prosad Jagmoham. 178 Harrison Calcutta (a); MR/428A, 30-9-41 (b),

(1) Plant, machinery.;

- (2) Consumable stores, viz yarn, Provide all goods for which exemption from payment c tax is claimed are intended for use in the actual [ of manufacture of the goods named below -
  - (i) Hosiery goods (e); Piece goods, general me dise as and when required and certified for (d);15-4-65 (e).
- 14. Messrs. Roshanlal Bodhraj Nangi Baza Batanagore, Dist. 24-Parganas (a), Portifical 3 (b); Coal (d); 31-3-65 (e).
- 15. Messrs, Kirtan Smgh Sethi and Jan Sethi, carrying on business under the trade name? Industries Corporation, 10/1A. Desh Bandhu Baranagar, 24-Parganas (a); PG,2180A 25-5-5

(1) Raw materials.

- (2) Plant, machinery, spare parts and access (3) Consumable stores, viz, Mobil oil and coa Provided that all goods for which exemption payment of sales tax is claimed are intended for in the actual process of manufacture of goods n below :--
- (i) Motor springs, motor parts and acresories Bolt. nuts, motor parts and accessories (d), 1-4-6
- 16. Shri Jhabarmal Saraf and Sawarmal carrying on business under the trade name Jhabarmal Saraf, Balarampur, P.O Rangadih. Purulia(a); PR/167A, 25-10-57 (b): Lac. seed lac products, cloth, hartal, charcoal soda (c).

dales tax is claimed are intended for use in the dales tax is claimed are intended for

sk: shellac, lac products.

sked lac, shellac, lac products (d); 5-4-65 (e).

St. Kartik Ch. Nandanbasi, proprietor, carrybusiness undert he trade name Messrs Textlile 17 Pageyapatty St., Calcutta (a); RJ/245B, 56 (b);

Raw materials.
Plant. machinery, spare parts and accessories Consumable stores Nil.
Indeed that all goods for which exemption from sales tax is claimed are intended for use sactual process of manufacture of the goods named

| Garments (c); Mill made cloth, ready-made gar-| silk goods, wool, woollen goods, handloolm | hovery goods (d), 6-4-65 (e).

Mesors Srimati Hosiery Factory, 35 Darpana Tagore Street, Calcutta (a); SH/759A. 9-12-44

Raw materials—Ganjee, rolls and than, machinequired for the manufacture of the same, chemicals.

Plant, machinery, spare parts and accessories, orded that all goods for which exemption from set of sales tax is claimed are intended for use escual process of manufacture of the goods named

nge hosiery goods (c); than (d); 2-4-65 (e)

Messis Service Trading Co., P-89/1, B.K. Paul me Calcutta (a); SH/2353A, 25-3-47 (b); Screws, a tacks, nails, hose, picks, hard wares and other ml merchandise as and when required and certism the dealer for resale. Coir strings and ropes (d); 5(e)

phastory notes:—Regarding goods for use in facture or in the execution of contracts the follow-selecters have been used to indicate the mean-set against each:—

-Other raw materials.

-Plant, machinery; spare parts, accessories consumable stores.

S. K. BOSE, Commissioner.

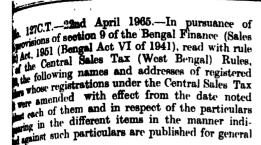
126 C.T.—22nd April 1965.—In pursuance e provisions of section 9 of the Bengal Finance 1 Tax) Act, 1941 (Bengal Act VI of 1941), with rule 11 of the Central Sales Tax (West Bengal) 1958, the following names and addresses of registered dealers together with a description e goods covered by their registration certificates the Central Sales Tax Act, 1956, are published areal information—

lotes—(a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture of processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of Electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/ resales.
- 1. Sri Jhumarmal Jain, proprietor, carrying on business under the trade name National Machinery Mart, 180 Jamunalal Bajaj St., Calcutta (a); 1440A. (AT) (Central), 2-4-65 (b); Electric motors (c).
- 2. Sri Biswanath Kajaria, proprietor, carrying on business under the trade name Messrs. Lloyds Engineering Co, 3 Amratola St., Calcutta (a); 1441(AT) (Central), 7-4-65 (b).
- 3 Sri Dayal Commercial Co. (P) Ltd., 8/5 Rupchand Roy St. Calcutta (a): 1442A (AT) (Central), 8-4-65 (b).
- 4. Sri Rawatmal Betala, proprietor, carrying on business under the trade name Pannalal Rawatmal, 12 Noormal Lohia Lane, Calcutta (a); 1443A (AT) (Central), 12-4-65 (b); Cotton, canvas, jute, canvas and eyelets (c)
- 5. Sri Sunil Gupta, carrying on business under the trade name Messrs. Bengal Distributors, 30D South End Park. Calcutta (a); 917A (BH) Central. 2-4-65 (b)
- 6. Sri Chandra Kanta K. Patel, carrying on business under the trade name Messrs, Eastern Trading Co., 149 Lower Chiptpore Road, Calcutta (a); 1607A (CL) Central 26-3-65 (b)
- 7. Sharbasri Piarelal Jain, Ajit Kumar Jain, Pawan Kumar Jain, Darshan Kumar Jain, Raj Kumar Jain, and Surendra Kumar Jain, carrying on business under the trade name Messrs, P. L. Jain and Sons, 12 Lower Chitpore Road, Room No. NS 27, Calcutta (a); 1609A (CL) (Central), 29-3-65 (b); Knitting materials, hair pins, nail-cutters—tin-cutters, show lace, lipsticks, marble toys, locks, cutleries, shaving blades and razor, wooden clips, kerosine oil lamp (c).
- 8. Sri Bachulal Singh, carrying on business under the trade name Messrs. Moti Electric and Co., 36 Ezra Street, Calcutta (a); 1611A (CL)(Central), 30-3-65. (b).
- 9 Mr. Arun J. Gokal, Mr. Ramanlal J. Gokal and Mr. Ravindra J. Gokal, carrying on business under the trade name Merssrs. J V. Gokal and Company, 14/1B Ezra Street. Calcutta (a): 1612A (CL) (Central), 1-4-65 (b)
- 10. Sharbasri Bibhuti Bhattacharji and Bimal Bhattacharji carrying on business under the trade name Messrs. Friends Supplying Agency, 36 Ezra Street, Calcutta (a); 1613A (CL) (Central), 6-4-65 (b).
- Sharbasri Jashoda Gupta, Mahendra Kumar Gupta, Kamalesh Gupta, Naresh Chandra Gupta,

- Joy Prakesh Gupta, Pradip Kumar Gupta, and Om Prakes hGupta, carrying on business under the trade name Messrs. Mahendra Kumar Om. Prakesh and Bros. 55 Canning Street, Calcutta (a); 1614A (CL) (Central), 7-4-65 (b); Plastic toys and plastic flowers (c).
- 12. Messrs. Vinodrai Bhai Chand Madhani, Jayantilal Lakhani and Nirmala Himmatlal Lakhani carrying on business under the trade name Noble Hardware Stores of 40 Strand Road (Room No. 53), Calcutta (a); 1830A (CR) (Central), 3-4-65 (b).
- 13. Sri Balaram Sengupta, proprietor, carrying on business under the trade name Ideal Spring and Metal Works of 18 Raja Woodmunt Street, Calcutta (a); 1831A (CR) (Central), 5-4-65 (b).
- 14. Sri Keshri Chand Bafna and Shankarlal Mundhra (Maheswari) carrying on business under the trade name Kailash Calendar Company of 87 Old China Bazar Street, Calcutta (a); 1832A (CR) Central, 5-4-65 (b).
- 15. Shri Madho Prasad Modi Sri Pralhadroy Khaitan, Sm. Lalita Devi Modi and Sm. Krishna Devi Khaitan, carrying on business under the trade name United Techno (Sales) India of 32 Netaji Subhas Road, Calcutta (a); 1833A (CR) (Central), 7-4-65 (b).
- 16. Messrs. Bhagwat Himatsingka, Premchand Goenka and Anirudha Kumar Himatsingka, carrying on business under the trade name Assam Carbon Products, 6 Old Post Office Street, Calcutta (a); 918A (EL) (Central.) 15-4-65 (b).
- 17. Sarbasri Draupadi Beriwala, Sriram Beriwala, carrying on business under the trade name Belur Iron and Steel Company, 4 Tara Chard Ganguly St., P.O. Belurmath, Howrah (a); 1043A (HW) (Central), 9-4-65 (b).
- 18. Messrs. J. N. Khettery & S. L. Chowdhury, carrying on business under the trade name Insulation Board Products, 31 G. T. Road, North, Howrah (a); 1044A (HW) (Central), 9-4-65 (b); Raw materials, other than declared goods for the namufacture of Insulation Board (d).
- 19. Messrs. Tarak Nath Singha Roy & Tinkari Roy carrying on business under the trade name Taraknath Singha Roy & Co., 15 Salkia School Road, Salkia, Howrah, Howrah (1) (a); 99B (HW) (Central), 9-4-65 (b); Timber and Bamboo (c).
- 20. Sri Mahadeo Prosad Jhawar, carrying on business under the trade name National Petroleum Company; 23/A Kalakar Street, Calcutta (a); 1169A(JK) (Central), 5-4-65 (b).
- 21. Messrs. Tansukhrai Agarwala and Sheuchandrai Agarwala, carrying on business under the trade name Nandram Tansukhrai, 401 Upper Chitpore Road, Calcutta (a); 1170A (JK) (Central), 5-4-65 (b).
- 22. Messrs. Hariram Agarwala and Jotram Agarwala, carrying on business under the trade name, Mittal Trading Company, 8 Narain Prosad Babu Lane, Calcutta (a); 1171A (JK) (Central), 7-4-65 (b).
- 23. Sri Bal Krishna Shroff, carrying on business under the trade name Krishna Commercial

- Engineering Co., 17 Banstolla Lane, Calcut 1172A (JK) (Central), 7-4-65 (b).
- 24. Sree Sankarlal Chitlangia, proprietor ing on business under the trade name Mess. Electric House, Benoy Sarkar Road, Malda (a); (ML) (Central), 10-4-65 (b); Radio and radio par
- 25. Sri Sat Pal Sethi, Sri Purushttamdas Sri Balindar Pal Sethi and Sri Muhkraj B carrying on business under the trade name M S. P. Industries, 44J Masjidbari Street Calcutt 1278A (MK) Central, 10-4-65 (b); faceder, for the manufacturing of Fountain Pen and Ball P.
- 26. Sri Badri Prosad Agarwala, proprietor, ca on business under the trade name Messis Jama Badriprosad, Panchanandapur, Malda (a). 273A Central, 8-4-65 (b); (A) Mustard oil, soda met kalojeera (c).
- 27. Messrs. Ravi Kumar Sarda, Narendra I Thirani and Shashi Kumar Sarda, earrying on bunder the trade name Rana's Sales and Selection 1 & 3 Brabourne Road, Calcutta (a); 1209A (RB) G 10-4-65 (b).
- 28. Sri Durga Prasad Agarwala Sn Dard Prasad Agarwala, partners, carrying on business the trade name Messrs. Damodar Prasad Bard 27/28 Cotton Street, Calcutta (a), 929A (BJ) of a 7-4-65 (b); Rosewater, soap, tea hair oil tooth past powder, biscuit, snuff, blue (c).
- 29. Messrs. Prabartak Motor Accessors: 18 Girish Avenue, Calcutta-3 (a); 1215A (SH) (e) 3-4-65 (b); Motor parts (c)
- 30. Messrs. Luxmi Narayan Baheti, Sumernal raria, Bhikam Chand Jam and Shai-karlal Ri carrying on business under the trade name Emoth Corporation, 92 Pathuriaghat Street, Calcuta-B 1216A (SH) (Central), 6-4-65 (b), China elay Elestarters, Electric motors, Rolled joists G 1 hit steel rounds, M. S. rounds (c).
- 31. Messrs. Bishan Dayal and Rum Bilas cing on business under the trade name Steel Trading 207 Maharshi Debendra Road. Calcutta (a) 1218A (Central), 8-4-65 (b); Waste pipe cuttings, dete G. I. pipes and M. S. flats (c).
- 32. Sri Nirmal Kanti Karmakar carrying business under the rade name Mrmal Scientific litries 47 Bhupen Bose Avenue. Calcutta 5 (a). I (SH) (Central), 8-4-65 (b). 1. Raw materials (2) I machinery, spare parts and accessories for resent manufacture of Scientific Apparatus. (d)
- 33. Sri Bejoy Kumar Tapadar, proprietor, comega ing on business under the trade name (comega Corporation, 8 Indian Mirror Street, Calcutte 975A (TL) (Central 5-4-65 (b). Numbering machine, cutting machine, stitching brass rule, types (c).



- Notes (a) Serial number, name, address, chief place of business and number of branches.
- (b) Number and date of the registration certificate.
- (c) Goods for resale.

mation-

- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation, or distribution of electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale," resale.
- (h) Date of amendment.
- 1 Sarbasree Pannalal Shyam and Hiralal Shyam, arms on business under the trade name L. Shreekant. 1 Cross Street, Calcutta, (A) 1 Hanumanji Lane, lanta-1 (a).; (S) 106B(AT) (Central) (for) 487A 71 (Central) (b); 6-4-65 (h).
- 2 (8) Sri Jankidas Narula, Sm. Pashupal Rani rub, carrying on business under the trade name is Toy Sports Centre (for) Sri Jankidas Narula, rying on business under the trade name Gita Toy i Sports Centre, 71 Canning Street, Calcutta (a), ii A (AT) Central, 5-10-63 (b); 8-4-65 (h).
- k (S) Sri Abhechand Doshi, Sri Jaisukhlal lichand Sheth, Sm. Indumati Champaklal Doshi, 17mg on business under the trade name Champion ding Company (for) Sri Abhechand Doshi, Sri Impaklal Abhechand Doshi, Sri Jaisukhlal Daliad Sheth, Sri Ramesh Kumar Nanalal Mehta, 17mg on business under the trade name Champion ding Company, 72 Canning Street, Caluetta (a); MA(AT) Central, 31-5-63 (b); 10-4-65 (h).
- (8) Messrs. Dhirajlal Prodhanbhai Atha. Makanji shottam and Khatau Pradhanbhai Atha. carrying bassess under tthe trade name Atha Brothers (for) s. Makanji Purshottam and Khatau Pradhanbhai. a, carrying on businoss under the trade name Atha thers, 10 l Portuguese Church Street, Calcutta (a), 1 (AT) (Central), 17-6-57 (b); 10-4-65 (h).
- · (8) Messrs. Liladhar Bhimji, Jiwandas Bhimji madas Bhimji and Vallabhada Bhimji, carrying busness under the trade name V. Jiwandas and Co.. ) Messrs. Liladhar Bhimji, Jiwandas Bhimji and madas Bhimji, carrying on business under the trade, b. V. Jiwandas and Co., 218 Jamunalal Bazaz M., Calcutta (a); 1049A (AT)(Central), 30-11-59 (b); 166(h).

- 6. (8) Messrs. Anokhelal Sadh, Jaikarnlal Sadh, Chundra Prakash Sadh. Narendra Bhan Sadh, Surendra-Bhan Sadh, carrying on business under the trade name Anokhelal Sadh Rajnarayan Sadh (for) Sri Anokhelal Sadh carrying on business under the trade name Messrs. Anokhelal Rajnarayan Sadh. 218 Jamunalal Bazaz Street. Calcutta (a), 809A (AT)(Central). 25-10-57 (b); 12-4-65 (h).
- 7. (8) Messrs Bhachibai Ranchhoddas, Bahnaji Jevat. Moolji Pragji. Hariani. Karsondasi Ranchhoddas, carrying on business under the trade name Ranchhoddas, Jeethhai and Co (for) Messrs. Ranchhoddas Jethabhai. Bhenji. Jevat. Moolji, Miragji Hariani, Karoaudas, Rauchhudhas carrying on business under the trade name Ranchhoddas Jethabhai and Co. 20 Amratala Street, Calcutta (a); 1155A(AT) (Central), 2-4-59 (b); 12-4-65 (h).
- 8. Messrs, Lakshmi Narayan Sen and Sons Pr. Ltd, 62 Chowringhee Road, Calcutta (a); 411A (BH) (Central), 31-3 50 (b), (D) Gold (c), (D) Gold after the words goods for sale (d); 6-4-65 (h);
- 9. (8) Messrs L R Chabria Ramesh Chand Chabria, Gokulram and Kishenlal, carrying on business under the trade name M S. Chabria Engineering Co. (for) Shri Laik Ram Chabria, carrying on business under the trade name M S. Chabria Engineering Co., 2A Rakhal Mukherjee Road, Calcutta (a); 852A (BH) (Central), 19-8-64 (b), 6-4-65 (h).
- 10. Sri Hiran Kumai Bose (Prop.), carrying on business under the trade name Messrs. Switch India Industries, 104 (Cristopher Road, Calcutta (a); (S) 918A (BH) (Central) (for) 936A (TL) (Central) (b); 6-4-65 (h).
- 11. Sarbasree Cheria Maidoo, Thytho Dath and U. T. Aboobaker, carrying on business under the trade name Messrs Genuine Oil Co., 2 Tiretta Bazar Street, Calcutta (a), 1507A(CL) (Central), 29-7-64 (b); (A) Fish oil (c), 2-4-65 (h).
- 12. (8) Messrs, Benarshi Devi Jalan, Shyam Sunder Ruia, Rama Devi Jalan and Gita Devi Ruia, carrying on business under the trade name Messrs. Mepco and Co., (for) Messrs Kanahayalal Saraogi, Rambilash Jalan Rama Devi Jalan and Gita Devi Ruia, carrying on business under the trade name Mepco and Co., 124 Harrison Road Caluetta (a), 1101A (CL) (Central) 18-3-61 (b) (A)-(1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Steel furniture (d); 3-4-65 (h).
- 13. Mahavir and Co., 54 Ezra Street, Calcutta (a); 35A (CL)(Central), 1-7-57 (b), (D) General merchandise (c); 3-4-65 (h).
- 14. (S) Sm. Saraswati Shah and Sri Hiralal Shah, carrying on business under the trade name Messrs. Famous Chemists (for) Sri Hiralal Shah carrying on business under the trade name Messrs. Famous Chemists, 55/80 Canning Street, Calcutta (a); 419A(CL) (Central) 6-7-57 (b); 3-4-65 (h).
- 15. R. M. Chatterjee Iron Foundry Pr. Ltd., 110 College Street, Calcutta (a); 93B(CL)(Central), 2-11-62

- (b); (A) Iron hinges, screws, tour bolts, handle, iron ring, iron daw, scoch screws (c); 5-4-65 (h).
- 16. Shri Shirish Shah, carrying on business under the trade name Messrs. Techno Trade Engineering Co., 285E Bowbazar Street, Calcutta (A), Calcutta-1 (a); (S) 114B(CL) (Central), (for)1312A (CL) (Central) (b); 7-4-65 (h).
- 17. Shri Messrs. Kishorilal Kajraai and Pawan Kumar Kajaria, Makhanlal Kajaria and Loke Nath Kajaria, carrying on business under the trade name Chemicolour Agency of 12 Bonfield Lane, Calcutta (a); 1109A (CR) (Central), 7-10-58 (b); (A) Litharge pigment. (c); 2-4-65 (h).
- 18. (S) Messrs. Makewell Engineering Co. (P) Ltd. (for) Sri Kanailal Roy, Proprietor, carrying on business under the trade name Makewell Engineering Co., 38 Netaji Subhas Road, Calcutta (a); 1337A (CR) (Central), 30-8-60 (b); 1-4-65 (h).
- 19. Sarbasree Rasiklal Chhaganlal Seth, Niranjan Rasiklal Sheth, Dinkarrai Amritlal Mehta and Hasmukhrai Dulichand Mehta, carrying on business under the trade name Dinesh and Co., 34 Netaji Subhas Road, Calcutta (a); 1702A(CR) (Central), 11-2-64 (b): (A) Gum metal peet valve (c); 3-4-65 (h).
- 20. Messrs. Rijhumal and Balani, Iswardas R. Balani, Bhagwandas R. Balani, carrying on business under the trade name M/S. India Paper Agency, 1/2 Jackson Lane, Calcutta (a); 700A(CR)(Central), 17-7-57 (b); (A) Wax laminated paper (c); 3-4-65 (h).
- 21. (S) Messrs. Debika Biswas (for) Self and as guardian for her minor daughters Snigdha Biswas, Chhanda Biswas, Nanda Biswas and Anindita Biswas, carrying on business under the trade name Crown Engineering Corporation (for) M/S. Crown Engineering Corporation of 71A Netaji Subhas Road, Calcutta (a); 463A(CR)(Central), 5-7-57 (b); 5-4-65(h).
- 22. (S) Sri Malchand Parckh, Proprietor, carrying on business under the trade name Bijoysingh Prakash Kumar (for) Sri Malchand Parckh and Sri Sohanlal Ghia, carrying on business under the trade name Bijoysingh Prakash Kumar, 5 Lucas Lane, Calcutta (a); 65A(CR)(Central), 18-6-57 (b); 6-4-65 (h).
- 23. Sri Ashit Ranjan Ghosh and Sri Chittaranjan Ghose, partners, carrying on business under the trade name M/S. Universal Mineral Industries of 221/2 Strand Bank Road, Calcutta (a); 327A(CR)(Central), 27-6-57(b); (A) (1) Raw materials, mineral. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Powdered mineral (d); 6-4-65 (h).
- 24. Sarbasree C. R. Krishnan, Atmaram Agarwal, N. R. Hariharan Meyalal Kedia. carrying on business under the trade name M/S. Bengal Chemicolour Co., 10 Armenian Street, Calcutta-1(a); 77B(CR) (Central), 31-8-61 (b); (A) Carbons, ribbons (c); 8-4-65 (h).
- 25. Shri Purushotamdas Jalan, Jwalaprosad Jalan, Swalram Jalan and Sakuntala Devi Nornolia, carrying on business under the trade name Sri Gopal Purushottamdas, 5 Mangoe Lane, Calcutta (a); 705A(EL) (Central), 6-10-61 (b); (A) Stone chips (c); 12-4-64 (h).

- 26. Messrs. Banshidahr Chamaria, P. C. Grpiram Kanodia, J. C. Ojha, Sagarmal K carrying on business under the trade name Mahakali Flour Mills, 94 Dharamtala Road Howrah (a); 1013A(HW) (Central), 8-2-65 (Machineries and raw materials other than d goods for use in manufacture of Atta, Flour and 8 2-4-65 (h).
- 27. Shri Arun Kumar Dey, Shri Amarenera Dey, and Sm. Mallika Bala Dey, carrying on b under the trade name, M/S. A. K. Dey & Bru B/22 G.T. Road, Howrah (for) 56 1 Hriday h Banerjee Lane, Howrah, Cal (I) (a), 32B (HW) (Calling St. 1888) (b); 2-4-65 (h).
- 28. Shri Tinkari Kolley, carrying on business the trade name M/S. T. Kolley & Co. 52 Munsh Mahammed Lane, Howrah, Howrah (I) (a), (s (HW) (Central) (b); 2.4.6
- 29. Shri Benodilal Kasua & Sm. Narbada carrying on business under the trade name National Aluminium Works, 26/1 Salkin School Howrah (a); 6A(HW)(Central), 20-5-57 (b) (A) can parts (d) 5 4-65 (h).
- 30. Shri Balkrishna Das Agarwalla, earryn business under the trade name M'S V Kumar 18 Dobson Road, Howrah (a), 573A(HW)/Cet 1-12-60 (b); (A) Rejected pulp and paper and 7 ing eloth cutting (c); 9-4-65(h)
- 31. Shri Pasupati Manna, carrying on business the trade name M/S. P. Manna & Sons (8) Ramkrishna Mandier Path, North, Bantra, He (for)P-23 Benaras Road, Banangachi Salkia Ho (a); 556A(HW)(Central), 5-9-1960 (b) 9-4-65
- 32. (S) Shri Prantosh Kumar Sen carrying on ness under the trade name of M/S Bhargab Engineg Works (for) Sarbasree Ramam Mohan Sen. Chandra Sen and Prantosh Kumar Sen. carrying business under the trade name M/S. Bhargab Enging Works, 292, Benaras Road, Belgachia, Hewm 678A(HW)(Central), 26-3-62 (b), 12 4-65 (h)
- 33. Messrs. Tolaram Jain and Muraulal Sarcarrying on business under the trade name Cal-Commercial Company, 4 Narain Prosad Babu l Calcutta (a): 870A(JK) (Central) 18-6-60 (b) Aluminium skimming, aluminium dross (c) 2 (h).
- 34. Messrs. Chhaganlal Bhatter Mangilal Bha Sewkessen Bhatter, Deokessan Bhatter and Shys Bhatter, carrying on business under the trade I S. Ramdeo and Co. 23, Kalaker Street, Calcutta 492A(JK)(Central), 29-7-57 (b); (A) Ornaments, sil utensils (c); 5-4-65 (h).
- 35. (S) Messrs. Ramrup Sharma, Bhagwat Pr Sharma, carrying on business under trade name dayal Ramrup (for) Shri Ramrup Sharma, carrying business under the name Messrs. Dindayal Ram 15/1 Sovaram Basak Street, Calcutta-7 (a). 947Ai (Central), 15-12-61 (b): 7-4-65 (h).
- 36. Shri Puja Bhai Chopra, Shri Manju Cho Shri Jetha Bhai Chopra and Shri Ravi Lal

is on business under the trade name Messrs. P.M. and Sonr (8) 38-1-67 Maniktola Main Road. Booghly (1) (for) 11 G. T. Road. Uttarpara. (for) (8) 117B (MK) (Central) (for) 270 \( \) (satral (b); 3-4-65 (h).

Proprietor Kuber Ram, carrying on business, the trade name Messrs. Kashiram Sumer Rum Bash Bose Street, Calcutta (a); 30A (MK) (Central) I (b); (A) Flats and G. C. sheets (c); 3-4-65 (h).

Shri Chandanmall Sukhani. carrying on busiader the trade name Messrs. Sukhani Plastic tries. 2/9 Chittaranjan Avenue, Cal. (a). 549A(MK) al). 10.3-58 (b); (A) Polystyrene polythene after the words umbrella ribs (c): 8-4-65 (h).

(8) Sarbasree Gopaldas Majumdar and Amulya Hajumdar. Partners, carrying on business under ade name Messrs. D. M. Library (for) M'S Library, 42 Cornwallis Street, Calcutta-6 (a) MK) (Central), 11-9-57 (b): 15-4-65 (h).

(8) Shu Ramendra Nath Sadhukhan, Shri Ratan radhukhan. Shri Balaram Sadhukhan, Tarapada khan. Shri Chandicharan Sadhukhan and Shri sath Sadhukhan. Partners, carrying on busimate the trade name Messrs. Debendra Oil (for) Tarapada Sadhukhan, Shri Chandicharan khan and Shri Biswanath Sadhukhan, partners, agon business under the trade name, M/s. Debendills, 121 Raja Dinendra Street, Calcutta-4 (a) KK (Central). 23-7-57 (b): 15-4-65 (h).

Sarbasree Hare Krishna Mandal, Ram Krishna I. Profulla Kumar Mandal, Partners, carrying mess under the trade name Messrs. Mondal m. Irlampur, West Dinajpur (a): 225A(ML) sl), 19-6-62 (b); (A) Empty tin (c): 3-4-65 (h).

Shr Satya Ranjan Guha Chowdhury, Proprisrying on business under the trade name Messrs. Stores, Balurghat, West Dinajpur (a); 246A (ML) sl), 7-12-63 (b); (A) Thermos flask (c). 3-4-65

Rose Gajananda Agarwalla Karta of the H. U. F.. R on business under the trade name Messrs. luta Nowrang Rai, Chanchole, Malda (a): CL) Central, 30-9-58 (b); (A) Toffee (c): 6-4-65

8ri Nand Kishore Pachisia, carrying on business the trade name Messrs. Lal Plastic Products. trad Road, Calcutta (a); 844A(MR) (Central). (b); (A) Plastic sheets and plastic powder in (a) (o); 10-4-65 (h).

Shri Lachminarayan Jadav, Proprietor, carrying tess under the trade name Messrs. Ganeshdas plall, 15A Cross Street, Calcutta, (A) Calcutta-1 79B (MR) (Central) (for) 198A (MR)(Central).

Mesers. Techno Equipment Corporation, (S) lile Buildings, Room No. 10/1E (P) Calcutta Commercial Buildings, Calcutte (a); (S) 1208A stral) (for) 1144A(LR)(Central) (b); 5-4-65 (h).

- 48 (S) Messrs, Chimanial N. Shah, Jitendra Kumar B. Shah, Kiran Kumar K. Desai, Surendra Kumar K. Desai and Ramanial S. Parikh, carrying on business under the trade name Bharat Pottery Traders (fde) M'S Bharat Pottery Traders 7 Radhabazar Lane, Calcutta (a), 66A (RB)(Central) 1-7-57 (b): 5-4-65 (h)
- 40 (8) Messrs Mulla Fidalh Abdulally, Hatmbhai Sk. Abdul Rasool. Safjadd Hussam Sk. Abdul Rasool. Safjadd Hussam Sk. Abdul Rasool Nuruddin Sk. Abdul Rasool, Lookmanjee Sk. Abdul Rasool and Hakimuddin Mulla Fidaali carrying on business under the trade name A Lookmanjee & Co. (for) M.S. Saffuddin Sk. Abdul Rasool. Sajjad Hussam Sk. Abdul Rasul. Nuraddin Sk. Abdul Rasul. Lookmanji Sk. Abdul Rasul and Mulla Fidah. Mulla. Abdul. A
- 50 Shri Raj Najayan Tandon carrying on business under the trade name General Distributors (International) 37 Canning St. Calcutta (a): 1146A(RB) (Central) 7-7-64 (b).(A) Garfil filter fabric (c): 12-4-65 (h)
- 51 Messrs Dudnath Commercial Ltd., 165A Netaji Subhas Toad Calcutta (a), 920A(RJ) (Central), 11-2-65 (b) (A) Charcoal (c), 5-4-65 (h)
- 52 (8) Sri Gehani Sugnamal Proprietor, carrying on business under the trade name M/8 Chandra Hosiery (for) Shri Gehani Sugnamal and Shri Jiwatram Govindram Partners carrying on business under the trade name M/8 Chandra Hosiery 203 1 Mahatma Gandhi Road Calcutta (a), 65A (RJ) (Central) 25-6-57- (b); 2-4-65 (h)
- 53 Messis Shakhi Charan Roy & Sons, (P) L&d. 37/1 2 Canal West Road Calcutta (A) 111 Maharshi Debendra Road, Calcutta (a), (S) 80B(SH) (Central), (for) 58A (SH) (Central) (b) 3-4-65 (h)
- 54 Shri Shib Prasad Choudhury carrying on business under the trade name M/S. Pioneer Scientific Industries 33H Rajn Naba Kissen Street. Calcutta (a); 1061A(SH)(Central) 23-9-63 (b). (A) Self tapping screws after the word 'Nil (d) 2-4-65 (h)
- 55 Shri Lalchand Agarwalla, carrying on business under the trade name Lalchand Sohonlai, 67/48 Strand Road Calutta (a), 54B (SH) (Central) 36-8-62 (b) (A) Vegetable ghec (c) 3-4-65 (h)
- 56 Messrs Calcut Engineering Works (P) Led., 54,44B Strand Road, Calcutta-6 (a); 1178A(SE) (Central), 4-12-64 (b), (A) Raw materials, plants, machinery spare parts, accessories and consumable stores for the manufacture of bevel binions, spur pinions, worm pinions, worm whold pinions, pipe, pipe fittings; cutter, jigs, fixtures dice, tools and genra (d); 5-4-66 (h).
- 57. Shri Mihir Kumar Roy, carrying on business under the trade name Messrs Road Light Battery & Co., 74 B. T Rload, Calcutta (a); 1135A(SH)(Central), 27-6-64 (b); (A) Wooden Battery separator, glass wool separator, rubber separator after the words Battery plates in manufacture for sale column (d); 6-4-65 (h).

- 58. Messrs. Bakhari Singh, Shri Krishna Singh, carrying on business under the trade name Singh Brothers & Company, 5 Nimtallagat Street, Calcutta (a); 434A(SR)(Central), 13-11-57 (b); (A) Timber, grease and machine oil, hand saw blade, belt, saw mill parts and accessories. (Consumable stores) after the word 'Nil' (d); 7-4-65 (h).
- 59. Messrs. Jagadish Prasad Tantia, Ginni Tantia and Sarda Tantia, carrying on business under the trade name Plywood & Industrial Home, (S) 244 Upper Chitpur Road, Calcutta (for) 9/12 Lalbazar Street. Mercantile Buildings, Calcutta (a); (S) 1217A(SH) (Central) (for) 1049A(RB) (Central) (b): (A) Timber (c): 8-4-65. (h).
- . 60. Messrs. Haradhan Sarkar. Shib Chandra Paul & Tarun Kumar Roy, Partners, carrying on business under the trade name Sarkar & Co., S. C. Mukherjee Road, Kumarpara, Baidyabati, Hooghly (a): 276A(SP) (Central), dated 7-2-64 (b): (A) Allen Sorew. 2-4-65.(h)
- 61. Proprietor Shri J. S Ardeshar, carrying on business under the trade name Melody Room, 52/1 Rafi Ahmed Kidwai Road, Calcutta, (A) Branch at 179 Dharamtala Street. Calcutta (a); (S) 78B(TL) (Central) (for) 769A (TL)(Central) (b); 7-4-65 (h).
- 62. (8) Proprietor Mr. John Remedios, carrying on business under the trade name J. Reynold and Co., 15/D Free School Street, Calcutta (for) J. Reynold and Co., 15/D Free School Street, Calcutta (a); 452A(TL) (Central), 18-3-58 (b); (A) Musical instruments (c); 8-4-65 (h).

. Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No.128 C.T.—22nd April 1965—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958; following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Motes:—(a) Serial number. name,, address, chief place of business and number of branches.

- (b) Number and date of the registration certificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.

- (f) Goods for use in the generation or dist of Electricity or any other form of
- (g) Goods for use in the packing of goods ;
- (h) Date of cancellation.
- 1. Shri Bajranglal Kajaria, Shri Hariprosa, ria, Shri Nawal Kishore Kajaria, Shri Deok Kajaria, carrying on business under the trad Eagle Brothers 32 Armenian St., Calcutta (a): 4: (Central), 1-7-57 (b); Spices, metals, chemicals, hi oils, jute goods, pigments, paints and colours medicines, milk powder, foodgrams, piece textiles, rubber hessian, from sheet cereals pupaper(c); 7-4-65 (h).
- 2. Messrs. Roy Dutta and Co., 71A Netaga Road, Calcutta (a)); 437A(CR) Central, 4-7. Raw materials, plant machinery, spare parts acc and consumable stores (d): 5-4-65 (h)
- 3. Messrs. Abdul Sattar Rahamattullah Bi Zakaria Street, Calcutta (a): 392A(CL) Central (b); Kerana, grocery, jute goods, chemicals, har foodstuff, onion, garlie, potatos dry fruits (c) (h).
- 4. Dutt and Raichoudhury Pt. Ltd. 54 Ezra Calcutta (a); 295A(CL) Central 1-7-57 (b), T teawaste, electrical goods, fans (c) Tea was 8-4-65 (h).
- 5. Messrs. Bally Pug Mill Works Private G. T. Road, Bally Khal. Bally Howra 5A(HW) (Central), 18-5-57 (b). 12 4-65 (h)
- 6. Messrs. Spring Industries Corporation Desh Bandhu Road. Calcutta 35 (a), 334A(PG) (C 27-5-59 (b); steel flats, rod, hardware, temper (mobil oil), bolts and nuts intended for use in the facture of motor springs, attachment parts (c), parts and accessories, springs bushes (d) 1-4.
- 7. Shri Kartik Chandra Nandanbasi Fro carrying on business under the trade name Textile Stores, 17 Pagoyapatty Street. ('alcut 56B(RJ) Central, 14-8-57 (b), Millmade cloth made garments, silk goods, wool, woollen goods loom cloth, hosiery goods (c). 6-4-65 (h)
- 8. Messrs. Srimati Hosiery Factory, 35 Di rayan Tagore Street, Calcutta (a); 150A(SH) (C 13-7-57 (b); Gangee, rolls and than chemica 2-4-65 (h).
- 9. Mesers. Amrita Bazar Patrika (P) Ltd., 14 ! Chatterje Lane, Calcutta (a); 1092A(SH)(Ci 11-2-64 (b); All varieties of white printing paper 2-4-65 (h).

Contract Con

S. K. BOSE, Commis

No. 118 C. T.—15th April 1965.—In pursuance of provisions of sub-rule (6) of the rule 27 (A) of the provisions of Rules, 1941, it is notified for general states that the following declaration forms have cancelled under sub-rule (4) of rule 27A of the last Sales Tax Rules:— Sales Tax Rules:

West Const

Name, address and R C. No. of the dealer/undertaking to whom the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial 1941.

1 008859 and C-008860

Mesers. Gokul Chandra Singh, Bishnupur, Bankura BK/37Å.

(-008960) to C-008969, 1-006281 to D-006290

A-477896 and A-477897.

A-477896 and A-477897.

B-481429 to B-651438,
B-481429 to B-651438.

B-601438 and C-008235.

K/457A

B-025850 and B-025870

Messrs Sinhal Medical and General Stores. Kalimpong DJ/819A.

A 172606 to A-172608

Mesers. Tin Korry Majilya and Bros., 71 Harroganj Road Salkia, Howrah HW '52A

A-513153 to A-513155

Messrs. Associated Manufacture and Industries, 2 Commercial Buildings, Calcutta LR/2714A.

B-175571 to B-175573

Mosars. D. M. Labrary, 42 Cornwallis Street, Calcutta. MK 149A

A.581718 to A-581725. B-949770. C-267727 to C-267740. D.310114 to 1)-310119. Mosers. Non-terrous Metal Industries Private Ltd., 42/1
Strand Road, Calcutta MR/231B

1 D-054772 to D-054775 E-068531 to E-068535

Messrs. National Engineering and Trading Co . 46 Strand Road, Calcutta RJ/2902A.

A-526702 to A-526706. B 706310 to B 706325

Messrs. Metal and Alloy Corporation, 38A Belgachbin Road Calcutta. SH/858A

S. K. BOSE, Commissioner.

o. 122 C. T.—15th April 1965.—In pursuance\_of provisions of rule 11 of the Central Sales Tax \*\*Bengal\*\*, 1958, read with sub-rule (6) of \*\*27 A of the Bengal Sales Tax Rules, 1941, it is fed for general information that the following station forms have been cancelled under sub-rule of the Rule 27 A of the Bengal Sales Tax Rules:—

1941

is No. of the declaration

Name, address and R. C. No

to the declaration forms were
to stand Sales Tax Rules,

Name, address and R. C. No

of the declaration forms were
to stand Sales Tax Rules,

to stand Rules and R. C. No

of the declaration forms were
to stand Rules and issued by the appropriate Commercial Tax Officer.

H 372212 to N 372215

Miss Vina Thacker carrying on business under the trade name pusmess under the trade name of Mesers. Eastern Marketing Company, 13 Raja Woodmunt Street, Calcutta.
N/1076A(CR) Central. Serial No. of the declaration forms which have been can celled under rule 27A (4) of the Bongal Sales Tax Rules.

1941

Name, address and B. C. No. of the declaration forms were issued by the appropriate Commercial Tax Officer.

N O 417913 to N O

Mosers Sinhal Medical and General Stores, Kalimpong 27A(DJ)Central.

3 N 221050 to N-221060

Moses Surajmal Chunilal, Kalumpong. 57B (DJ) Central.

N/O 593991 to N/O 594000

Mesas Eastern Trading Corpo-tation, 3 Barretton Lane. Calcutta 865A(EL)Central

N 0-471924 and N/O 171925

Mesers Ancillary Automatic In-dustries Private Ltd., 2 Com-moreial Buildings, Calcutta 1124A(LR) Central.

6 X-07317.5

escis Associated Manufacture Industries Corporation, 2 Com-neis al Buildings, Calcutta, 385A(LR) Central

N O-225839 and N O-225840

Messra Non-ferrous Metal In-dustries Private Ltd., 42 I Strand Road, Calcutta, 78B (MR) Central

8 N 802539 and N-802540

mers The Steel Industry (Indus), 57 Olive Street, Cal-Mounts cutta 275A(RJ) Central.

S. K. BOSE. Commissioner.

No. 129 C. T. 22nd April 1965,-In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the Rule 27 A of the Bengal Sales Tax Rules:—

forms which have been can-celled under rule 27A(4) of the Bengal Sales Tax Rules 1941

Serial No. of the declaration. Name, address and R. C. No. of forms which have been can-the dealer/undertaking to whom the declaration forms were essued by the appropriate Com-mercial Tax Officer.

di

1 N 163053 to N 163075

Messus. R. P. & Co., 8/1 Rup-chand Roy Street, Calcutta. 184(AT) Central.

2 N-030425

Karustic Agencies Private Ltd., 73 Netaji Subhas Road. Cal 854A(CR) Central.

3 N 048427 to N 048450

Messus. Bengal Plywood Mfg. Co., 36 Foreshore Road, Sali-mar, Howrah. 830A (HW) Central.

N/O-485666 to N () 465670.

Monars. Loknath Cycle Stores, Mohanbati, Raiganj, West Dinajpur. 245 (ML) Central.

5 D-900922 to N 900925

Mccars. R. P. Mukharjee and Sons, Sheakhola, Hooghly. 238A(SP) Central.

S. K. ROSE Commissioner

No. 1830.T.—29th April 1965.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen.

forms which have been reported to have been lost or destroyed or stolen.

ı

Serial No. of the declaration Name, address and R. C. No. of ame, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.

Industria Road. 1. B-348617 .. Mesers. Durgapur Stores, Station Durgapur-1. A8/2085A.

 A/7-919395 to A/7-919400 Messrs. Utpal Kanti Ghatak, P. O. Siliguri, Dist. Darjeeling. JP/617A.

8. D-208805 .. Messra. lessrs. Unowdhury & Co., Merchant Road, P. O. & Dist. Jalpaiguri. JP/892A.

.. Mesers. Sen & Pandit Industries Ltd., Mercantile Buildings. Lalbazar Street, Calcutta-1. RB/1205A. 4. E-003747

.. Mesers. The Statesman Ltd., 4 5. E-145845 Chowringhee Square, Calcutta. SL/710A.

S. K. BOSE, Commissioner.

No. 134C.T.—29th April, 1965.—In pursuance of the provisions of sub-rule (6) of the Rule 27(A) of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules:—

Sorial No. of the declaration forms which have been cancelled under rule 27A(4) whom the declaration forms forms which have been can-celled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.

were issued by the appropriate Commercial Tax Officer.

1. B-271835 to B-271887 Messrs. India Industries 2 Sudhir Bose Road, Caloutte-23. AL/198A.

iessrs. Casadulal & Bros... 71 Canning Street, Calcutta. AT/3503A. A-156658 and A-156659 Messrs.

3. A-255406 to A-255408 Shri Jamini Prosad Pandey carrying on business under the trade name of Messrs. under Pandey Timber 50/2 Hazra Road, Works Calcutta. BH/344B.

A-007016 to A-007020 Messrs. Srirampur Rice Mili P. O. Kalna, Dist. Burdwan B-006540 and B-006541 BN/1855A.

5. A-620317 to A-620320 Messra. Jhumarmal Subhkaran Bothra, Alipurduar, Dist Jalpaiguri. OB/583A.

India Trading Cor Jadulal Mullick Calcutta-6. A-249268 to 249271 Corporation, 6 B-379169 to B-379174 Road, SH/3189A.

7. B/1-056545 to B/1-056550 Mesers. George Bentley & Co. 9 Sudder Street, Calcutta. TL/372A.

S. K. BOSE, Commissioner.

No. 144C.T. 6th May 1965.—In pursuance provisions of rule 11 of the Central Sales Tax (West Rules, 1968, read with sub-rule (6) of rule 27A of the Sales Tax Rules, 1941, it is notified for general information of the following declaration forms, have been cancelled uncompared to the rule 27A of the Bengal Sales Tax Rules. the following trouble 27A of the Bengal Sales Tax Rules;

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.

Name, address and R of the dealer underta to whom the declaration were issued by the approach Commercial Tax Office

1. N-812825 ... Messrs. Bharat Stone Agency, 107 1 Tollygun Calcutta. 221A(AL) Central

2. N-375704 to N-375710

Mesers. Rajkumar Amratola Lane, Calcut 869A(AT) Central

3. N/O-189378 to N/O-189375.

Mesars. Chandulal & Br Canning Street, Calcut 915A(AT) Central

4. N-884485

Mesars. National Trade Vivekananda Road, Ca 702A(MK) Contral

5. NO-465671 to N/O-465675.

Mesars. Bhajanlal Jhat Barduarı, Harmchan Malda 184A(ML) Central

6. N.836157 to N.836160

Mesars. Calcutta Trading Uttarpara, Hooghly 86A(SP) Central

S K. BOSE, Commissioner

No. 148C. T.—18th May 1965. In pursuan e oprovisions of sub-rule (6) of Rule 27A of the Bengal Sal-Rules, 1941, it is notified for general information that the ing declaration forms have been cancelled under sub rul-the rule 27A of the Bengal Sales Tax Rules

Serial No. of the declara- Name, Address an tion forms which have C. No. of the de been cancelled under rule 72A of the Bangal sales
Tax Rule 1941.

ndertaking to v the declaration f were issued by appropriate Comm Tax Officer.

Mesers, And Kumar Muki A-084922 to A-084925 ... Alipurduar, Dist Jaipaug B-182312 to B-182315 **CB-721A** 

Mesers. Kalu Biswas, Alipu 2. A-054323 to A-054325 . . Dist. Jalpaiguri OB-988A

Messrs. Upendra Nath R. Sons, Tufanganj. Det ( 3. A-175028 to A-175030 ... Behar. OB-510A.

Messrs. P. C. Ghosh & Co. B/1-029659 and B/1-Maharshi Dehendra Ro 099860. Calcutta. SH-3440A.

Radio & Accessories Inda Ltd., 3 Madan Street, Cale 6. C-222259 and C-222260 BL-2025A.

Messrs. T. K. Mukherjes & 6. B-489576 to B-489580 P-74, Bentinck Street, outte. BL-4047A.

Basanti Binding Works, Surjya Sen Street, Calcut 7. A-525607 .. SL-1524A.

S. K. BOSE, Commissioner,

1995 BASS

153 C.T.—13th May 1965.—In pursuance of the list of rule 11 of the Central Sales Tax (West Bengal) a 168, read with sub-rule (6) of the rule 27A of the Bengal a 168, read with sub-rule (6) of the rule 27A of the Bengal firs Rules, 1941, it is notified for general information that the sub-rule declaration forms have been reported under sub-list or destroyed or stolen:—

No. of the de laration No. or the declaration may sheh have been re-ted to have been lost or destroyed or stolen.

1

Name, address and R.C.No. of the dealers/undertaking to whom the declaration forms were issued by the appropriate Commercial lax Officer.

B.O.873044

.. Messrs. Industrial Engineers, 3 Mangoe Lane, Calcutta-1. 116A(EL) Central.

KO-03:5399

.. Measrs. Scott & Saxby (P) Ltd. Chartered Bank Buildings, Calcutts. 14A(LR) Contral.

(Said to have been lost from the custody of Chartered Bank)

gn.481428

Mesers. Burn & Co. Ltd., 12 Mission Row, Calcutta 1. 13B(RB) Central.

(Said to have been lost from the custody of Messrs. Goodyear India Ltd.).

E402157 ...

.. Messrs. The Indian Iron and Steel Co. Ltd., 12 Mission Row. Calcutta. 10B(RB) Central.

(Said to have been lost from the custody of Messrs. English Electric Co. of India Ltd., 8 Netsji Subhas Road, Cal-

S. K. BOSE, Commissioner,

No.—153CT.—13th May 1965.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules:—

Serial No. of the declara- Name, address and R. C. 27A (4) of the Bengal Salcs Tax Rules, 1941.

tion forms which have No. of the dealer/underbeen cancelled under Rule taking to whom the 27A (4) of the Bengal declaration forms were issued by the appro-priate Commercial Tax Officer.

2

ı 1 N/O 469111

.. Messu. Suttan & Sons Ltd., 13D Russel Street, Calcutta-16, 40A(BH) (Central).

2 N 004453 to N-004460

Mosrs, Upendra Nath Roy & Nons, Tufauganj, Couch Behar. 112A(CB) (Central).

3. N O 425821 to N O. Mossrs Radio Accomorios India (P) 425825 Ltd., 3 Madan Street, Calcutta. 158A(SL), (Central).

4. N/O 349092 to N/O-349095

Mesars. Bhaskur Engineers (P) Ltd., 3.2 Madan Street, Cal-877A(NL) (Central).

5 N O 565767 to 1/0.

Mesers, T. K. Mukherjoe & Co., P-74 Bentinck Street, Calcutta, 1479A(SL) (Central).

6 N 149737 to N 149780

Mosses. The Sonola Musical Products Co., 183 Dharantella Street, Calcutta. 567A(SL) (Central).

S. K. BOSE, Commissioner.

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## **Calcutta**



## Guzette

सत्यमेव जयते

AISTHA 27]

THURSDAY, JUNE 17, 1965

[SAKA 1887

### PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

### GOVERNMENT OF WEST BENGAL

### RECTORATE OF COMMERCIAL TAXES

### WEST BENGAL

### **NOTIFICATIONS**

- a 130C.T.—29th April, 1965.—In pursuance of positions of section 9 of the Bengal Finance (Sales Act, 1941 (Bengal Act, VI of 1941), the following and addresses of newly registered dealers ther with a description of the goods covered by registration certificates are published for general mation :--
- s.-(a) Serial number, name, address, chief place of business and number of branches.
- (b) Number and date of the registration certificate.
- (c) Goods for use in manufacture in West Bengal for sale.
- d Goods for resale in West Bengal.
- Md. Abdul Khair, carrying on business under ade name Milon Stores, Lohapur, P.O. Lohapur, Birbhum (a); AS/2578A, 3-4-65 (b); Tea, torchhair oil, vermillion, mirrors, combs, powder, cream, scent, ribbon, cocoanut oil, sporting goods, pen, shoes, chappals, socks, bell metal and brass is (d).
- Mesers. Arun Kumar Saha and Jasoda Jiban carrying on business under the trade name Lucky B. S. I. Market, Shop No., 9, B-Zone, Durgapur 5, na (a); AS/2579A, 8-4-65 (b); Snow, cream, n, pens, pencils, Inks, Khata, Ribbon, lozenges, , tea, coffee, snuff, cooker, plastic toys (d).

- 3. Shri J. N. Das Gupta, carrying on business under the trade name Mossrs. J. N. Das Gupta, G. T. Road, Asansol, Burdwan (a); AS/2580A, 10-4-65 (b); Shoes, footwear and chappals (d).
- 4. Messrs. Janak Raj Khanna and Jogendra Nath Kapoor, carrying on business under the trade name Bengal Cloth Centre, Station Road, P. O. Bolpur, Dist. Birbhum (a); AS/2581A, 10-4-65 (b); Handloom and Mill made dhuti, sharee, readymade garments, hosiery goods, umbrella and napkins (d).
- 5. Messrs. Banka Singh, Gurusaram Singh and Gurnam Singh, carrying on business under the trade name D. N. Singh & Co., P. O. Kalipahari, Dist. Burdwan (a); AS/2582A, 10-4-65 (b); 1 Raw materials 2. Plant, machinery, spare parts and accessories, 3. Consumable stores, e.g., coal and machine oil: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Stone-Chips and ballast and for raising of boulders (c)
- 6. Messrs, Utpal Chandra Lodh, Priya Bala Lodh and Rani Prova Lodh, carrying on Business under the trade a name Cycle Stores, Duckbanglowpara, P. O. Rampurhat, Dist. Birbhum (a); AS/2583A, 10.4-65 (b); Cycle and cycle spare parts, radio and radio spare parts (d).
- 7. Surbasreo Bhagwanji Virji Patel and Jivanlal Virgibhar Kanjia, partners, carrying on business under the trade name Bhagwanji Virji & Co., 4 Ramjidas Jatia Lane, Calcutta (a); AT/4057A, 17-4-65 (b): Biri leaves (d).
- 8. Sarbasree Harjivandas Gandhi, Ratilal Mehta and Kantilal Vora, partners, carrying on business under

the trade name "Reliable Traders", 3 Karbala Md. Street, Calcutta (a); AT/4058A, 19-4-65 (b); Bolts and nuts screws, canebaskets, iron pan, handles, petromax and parts, blow lamp, buckets, locks, chains, bulbs, calcium choloride, paints, leather goods, caustic soda, hoop iron, brushes, wires, gum, turpentine, tine, chalksticks, gum boots, acids, scraps, peaglead, robin blue, aluminium powder, ropes and strings, cutleries, plywood, torch, hurricane lanterns, pipes and pipe fittings, umbrella, and parts. (d).

- 9. Sarbasree Bisheswar Lall Kajaria, Shanti Kumar Kajaria and Smt. Chanda Devi Kajaria (minor), partners, carrying on business under the trade name "Jay Bharat Corporation", 28 Amratala Street, Calcutta (a); AT/4059A, 20-4-65 (b); Coke and weaving Yarn (c).
- 10. Messrs. Narayan Chandra Son Gupta and Rabindra Kumar Ghosh carrying on business under the trade name "Allen Dive & Co", 32 Canal South Road, Calcutta-15 (a); BH/3781A, 12-4-65 (b); (1) Raw materials: provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:- Troleys, wheelbarrows and night soil carts (c).
- 11. Abul Hossain, Proprietor, carrying on business under the trade name Messrs. Abul Hossain. Kamalsagar, Burdwan (a); BN/1468A, 9-4-65 (b); 1. Raw materials, 2. plant, machinery, spare parts and accessories, 3. consumable stores, viz., coal: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:- (i) Bricks (c).
- 12. Abdul Khalik, Abdul Mallik and Abdul Alif, patners, carrying on business under the trade name Messrs. Islamis Saw Mill, Galsi Bazar, G. T. Road, Burdwan (a); BN/1469A, 19-4-65 (b); 1. Raw materials, 2. Plant, mahinery, spare parts and accessories. 3. Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wooden doors and windows and packing box (c).
- 13. Shri Sankar Pr. Sadhukhan and Shri Ganes Ch. Sadhukhan (minor), partners, represented by the father and natural guardian Shri Gangadhar Sadhukhan carrying on business under the trade name Messrs. Sadhukhan Trading Company, Khaja Anwar Berh, Burdwan (a); BN/1470A, 21-4-65 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories, 3. Consumable stores: Provided that all goods for which exemption from payment of sales tax is claimed are rntended for use in the actual process of manufacture of the goods named below: (i) Bricks (c).
- 14. Kishore Kumar Menda, Sunita Devi and Manoharlal carrying on business under the trade name Messrs. Atlantic Auto Parts, 17 Tarachand Dutta Street, Calcutta (a); CL/3861A, 10-4-65 (b); Parts and accessories of Diesel Engines' Tractor and Fuel Injections (d).
- 15. Messrs. Budhmal Jain, Roopehand Surana and Rawatmal Nabata, carrying on business under the trade name R. Machinery Mart, 3 Mangoe Lane, Calcutta (a); EL/3718A, 19-4-65 (b); Electric motors, transformer, motor starters, electric motor switches, electric water pumps, elitric pumping sets (d).

16. Mesars. Indo-American Electric Ltd., Court House Street, Calcutta (a); EL, 3719A, 20.4 (1) Raw meterials, (2) Plant, machinery, spar and accessoies (3); Consumable stores: Provide all goods fo which exemption from payment of tax is claimed are intended for use in the actual of manufacture of the goods named below Supere lede copper wires (c).

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- 17. Sri Kikabhoy Mohammedalı carrying or ness under the trade name Messrs. Timeo Ind 56/2 Dasarath Chose Lane, Howrah (a), Hw 17-4-65 (b); 1. Raw materials, 2. Plant, mae spare parts and accessories: Provided that all for which exemption from payment of sales tax is are intended for use in the actual process of many of the goods named below for sale: (i) Rice in Flour Mill machinery and parts, Emery Stor Hand pump parts (c).
- 18. Shri Byomkesh Chatterjee carrying on bunder the trade name Messrs. Sitala Brick to Vill. Piplai, P.O. Chamrail, Howrah (a), HW: 19-4-65 (b); 1. Raw materials, 2. Plant. made spare parts and accessories, 3. Consumable store Coal: Provided that all goods for which exemption payment of sales tax is claimed are intended from the actual process of manufacture of the goods; below for sale: (i) Bricks (c).
- 19. Tata Engineering & Locomotive Co 34/1 Bonbehari Bose Road, Howrah, (a), HW, 20-4-65 (b).
- 20. Shri Prafulla Ch. Bose carrying on buunder the trade name Messrs. P. K. Aluminium V 4. Joya Bibi Lane, Belurmath, Howrah (a), HW 2 21-4-65 (b): 1. Raw materials, 2. Plant, mach spare parts and accessories: Provided that all for which exemption from payment of sales tax is care intended for use in the actual process of 1 facture of the goods named below for sale. (1) Elegoods such as Reflector Canopy. Regulator, Co Exhaust-fan and holder (c).
- 21. Messrs. Milan Kumar Sarkar, Mrinal 1 Sarkar, carrying on business under the trade-Sarkar Brothers, Dakshin Jhapardah, P. O. De Howrah (a); HW/2984A, 21-4-65 (b); 1, Raw mat 2. Plant, machinery, spare parts and scress Provided that all goods for which exemption from ment of sales tax is claimed are intended for use 1 actual process of manufacture of the goods named for sale. (i) Wooden furnitures (c); Timber (d)
- 22. Messrs. Sharwan Kumar Gupta and Dw Prasad Gupta carrying on business under the name Dindayal Sharwan Kumar, 67 50 Strend. Road, Calcutta (a); JK/3425A, 9-4-65 (b): Groun seeds, groundnut oil, cocoanut oil, linseed oil
- 23. Shri Puranmal Jain carrying on business the trade name Mahabir Steel Supply Company Sir Hariram Goenka Street. Calcutta (a): JK 36 10-4-65 (b); M. S. rounds, M. S. Flats. M. S. As M. S. Toes, M. S. Square bars, Scraps, M. S. old Drum Sheets and wire nails (d).
  - 24. Sri Tridib Kumar Basu, carrying on but nder the trade name Basu Chowdhury and Co-

Chitpur Road, Calcutta (a); JK/3427A, (b)12-4-65 Raw materials, G. P. Sheets and M. S. Road. It is made a sumable stores, c.g., double boiled oil. varnish gred-oxide, Altraf, Alluminium paste: Provided g. red-oxide, Altraf, Alluminium paste: Provided g. red-oxide, which exemption from payment of gloods for which exemption from payment of gloods in the actual process amacture of goods in West Bengal named belowmatter of goods in West Bengal named belowmatter of goods in bathtubes, mugs from (i. P. for sale (c).

Kaviraj Purusottam Sharma and Shri Anil In Sharma carrying on business under the trade Shri Dhanwantari Chikitsalaya, 23A Kalakar t, Calcutta (a); JK/3428A, 12-4-65 (b); (1) materials: Provided that all goods for which giton from payment of sales tax is claimed are ded for use in the actual process of manufacture agoods in West Bengal named below. (i) Ayurvedue gnes and (ii) Tooth powder for sale (c).

Sri Kunja Behari Das, carrying on business the trade name Cafe-de-Paris, 12A Netaji Subhas d. Calcutta (a); LR/3672A. 29-3-65 (b): Raw materisms able stores, c.g., coal. Provided that all goods that exemption from payment of sales tax is claime intended for use in the actual process of manuse in West Bengal for sale of the goods named in: (i) Cooked food, (ii) Tea (c); Bread cakes (d).

Messrs. Tri-Sure India Private Ltd., 21, Netaji is Road, Calcutta (a); LR/3674A, 29-3-65 (b).

Sri Milan Kumar Choudhury, carrying on the under the trade name M. G. Traders, 10 Cannstreet. Calcutta (a); LR/3675A, 30-3-65 (b); Brass Righ speed steel, M. S. Bright Steel, Nickel Chrome, M. S. Black pipe (d).

Sr. Gobinda Ram Agarwal, carrying on busiunder the trade name Reliable Industrial Stores, etaji Subhas Road, Calcutta (a); L R/3677A. 1-4-65 IN S Squire Bars, 2. Wire nails, 3 G M Insulated ling, 4 Valves, 5. Carbon Steel, 6. M. S. Plates, lackshaw blades, 8. M. S. Flats, 9. Electrodes, W I Elbows, 11. Couplings, 12. Iron Pan. rushes, 14. Welding Rods, 15. M. S. Rods, 16 B. P. 17 Pints, 18. D. B. Oil, 19. Cement primer. Tarpin, 21. Varnish, 22. Lime powder, 23. Dry, Robin Blue. 25, M. S. Angles, 26. Painting brushes, Barnys, 28. Rails, 29. G. P. Sheets, 30. M. S. Rounds G. I. Wires, 32. M. S. Pipes, 33. Welding Glasses Hot Rolled strips, 35. Carbon Steel plates, 36 Pul-Blocks, 37. M. S. Channels, 38. G. I. Flexible pipe # 8. Shafts. 40. Handgloves. 41. Cotton threads. Bright steel bars, 43. Brass stopeocks 44. G. M. valves. 45 G. I. Short pieces. 46. G. 1

47. M. S. Bright Shaftings. sec. 49. Black sheet, 50. Stainless steel, 51 pipes, 52. Preumatic couplings, 53. Sockets I. Tee, 55. G. I. Elbows, 56. Rubber hosepipe gles, 58. Stainless steel sheets, 59. Spectacle, ding wheels, 61. Tapes, 62. Drills, 63. Hackshaw 64. Files, 65. Hammer, 66. G. I. Pipes, 67. Coir, 68. Gas cocks, 69. Trangular files, 70. Steel 71. Asbestos cloth, 72. Electric motor complete, ir Boltings, 74. Buckets, 75. Motor Pulley, for rails, 77. Bill cock complete, 78. Steam jointsets, 79. Soldering metals, 80. Rubber sheets, sher gloves, 82. Aprons, 83. G. [1. Plugs, 1. Bends, 85. Flanges, 86. Scamless pipe, 87. M. S.

Bolt nuts. 88 Iron pannel pins, 89. Bile cocks, 90. Hinges, 91. Sand paper, 92. High speed steel, 93. Lighter stones, 94. Conduit pipes, 95. Brass Gas, 96. Welding rods, 97. Grease gum. 98. Grease, 99. Mobil od. 100. Brass pipe, 101. Brass flat, 102. Carbon steel round, 103. Cotton waste, 104. Blow lamp, 105. Carbon steel sheet 106. Water Tank, 107. Rubber gloves, 108. Rubber Beltings, 109. Steam traps, 110. Emery wheels, 111. Belt punch, 112. Wrench, 113. Blower, 114. Steel tape, 115. Break lining, 116. Belt fastner, 117. Asbestos Gloves, 118. Neoprene sheets, 19. Cotton rope, 120. Emery cloth, 121. Emery paper, 122. Joists, 123. Stanless steel rod, 124. Bright Hex and square Bars, 125. Chains, 126. Asbestos Graphited packing, 127. Asbestos Metallic packing, 128. Asbestos rope packing, 129. Hemp packing, 130. Jute packing, 131. Cotton packing, 132. G. 1. Pipes, 133. Serew, 134. Helmet.

30. Sarbasree Ranjit Kumar Hansiwala and Manmall Agarwala, earrying on business under the trade name. H. usawala Brothers, 21A. Biplabi Rash. Behary. Bose Road Calcutta (a) 1, R/3678A, 2-4-65 (b); 1, M.S. Scrap, M. S. Rounds, Gunny bags, Hossian cloth, Jute. twine. (d)

31 Sarhasree Dasarath Kumar Agarwala, Shyamial Gupta and Krishna Kumar Agarwal, carrying on business under the trade name Prompt Supplier, 21B Can ing Street, Cilcutta (a); L R/3679A, 5-4-65 (b); M. S. Angle, M. S. Channel, M. S. Square, M. S. Round, M. S. Plate, R. S. Joist (d)

32 Sarbasree Chunilal Gulabachand Dani, Gokuldas Raghunathdas Hakani, Hiralal Dharamshi Modi, Jayantilal Varajlal Mehta, Provinchandra Chotalal Hakani & Vasantrai Prataprai Hakani, carrying on business under the trade name C G Mody & Co., 18 Netaji Subhas Road, Calcutta (a); L R/3680A, 6-4-65 (b); M S Round (d)

33 Sarba ree Eusufbhoy Hasanah Paliwala and Hussainbhai Golamali Habib earryng on business under the trade name The Central Pipe Fitting Mart. 23 Canning Street. Calcutta (a); LR/3681A, 10.4-65 (b); 1 G.I.Pipe. 2 Bearings, G.I.Pipe. (b); 10-4-65 3. Blocks, 4 Pulley, 5 Bolts, 6 Nuts, 7. Washers, 8. Rivets, 9. Belting 10 Hooks, 11 Shafting, 12 Emery paper, 13 Sand paper, 14. Hose pipe, 15. Rubber pipe, 16 Rubber sheet 17 Brushes, 18 Copper wire, 19 Wire Nul. 20 Scales, 24 Tapes, 22 Punches, 23 Screws, 24 Handle, 25 Grinder, 26 Spring, 27. Oil Cans. 28 Micrometer 29. Hammer, 30 Chain, 31. Copper Rod, 32. Copper tube, 33 Emery cloth, 34. Polythene pipe, 35. Galvanised Bucket, 36. Enamelled Bucket, 37 Enamelied Basin, 38 Enamelled Jug, 39. Spray gun, 40. Brass Roll 41 Valves, 42 Cocks, 43. Gauges, 44. Alkathene pape, 45. Plastic pape, 46. Seamless pipe, 47. Tee, 48. Elhow, 49. Socket, 50. Unions, 51. Bend, 52 Flange, 53, Jam Nut, 54, Nipple, 55, Bushing, 56, Cross 57 Plug, 58, Cap. 59, Drills 60, Tpas, 61, Dies, 62 Wrenches, 63 Spanner, 64, Measuring Tapes, 65. 65 Files, 66 Sercy drivers, 67, Chesol, 68, Pliers, 69 Hacksay blade, 70 Hacksay frame, 71, Vices, 69 Hacksaw blade, 70 Figuress Trools, 73 Bits, 74 Grease, Cup, 75, Locks, 76, Saws, 77 Black ppp 78, Boiler tube, 79, Wire rope, 80, Semi 91 Manila Rope, 82, Welding Rotary Pamp. 81. Manila Rope, 82. Rod, 83 Hand pumps, 84 Asbestos Rope, 85. Steam Jointings. 86 Rubber insertions.

34. Sarbusree Manesh Chandra Saha, Uma Kaste Saha, Gobinda Chandra Saha and Rabindra Nath Saha partners carrying on business under the trade name Messrs. Mahesh Chandra Saha, Bandar, Raiganj, West Dinajpur (a); ML/792A, 21-4-65 (b); Consumable stores, viz., stone materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Stone products (c); Stone material (d).

- 35. Sarbasree Anil Baran Roy, Arun Baran Roy, Jalad Baran Roy, Timir Baran Roy, Nirode Baran Roy and Alak Baran Roy carrying on business under the trade name Bindu Basini Brick Field, Vill. Telipara, P. S. and P. O. Garbeta, District Midnapur (a); MN/1797A, 14-4-65 (b); 1. Raw materials, 2. Consumable stores, viz., coal: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Brick (c).
- 36. Messrs. Jagadish Chandra Bhowal, Gouranga Chandra Bhowal, Radha Ballav Bhowal, and Satya Ranjan Paul carrying on business under the trade name Annapurna Bastralaya, 23 Ruja Subodh Mallick Road, Calcutta-32 (a); PG/3183A, 26-3-65 (b); Cloths and ready-made garments (d).
- 37. Sri Samyamendra Roy carrying on business under the trade name Surajit Engineering Works, J 250, Paharpur Road, Calcutta-24 (a); PG/3184A, 27-3-65 (b); 1. Raw materials, 2. Plant, machinery, spare parts and accessories: Prvided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bolts, Nuts and Washers for use in automobiles (c).
- 38. Mcl. Rizwan Molla carrying on business under the trade name Sathi Bakery, 189 Mahatma Gandhi Road, Charial Bazar, Budge Budge, 24-Parganas (a); PG/3185A, 31-3-65 (b); 1. Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods mamed below: (i) Bread, Biscuits and Cake (c).
- 39. Sri Ramesh Chandra Bhowmick carrying on business under the trade name The Genuine Jessore Comb Works, N.243/1 Mudiali Road, Garden Reach, Calcutta-24 (a); PG/3186A, 31-3-65 (b); 1. Raw materials 2. Plant, machinery, spare parts and accessories; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Combs (c).
- 40. Shrimati Mira Chowdhury carrying on business under the trade name A. C. Electrical Trading Corporation, 186/12 Gopal LaL Tagore Road, Calcutta 35 (a); PG/3187A, 31-3-65 (b); Coil winding machine and its accessories. Electrical measuring Insturments and Electric motor and its accessories (d).
- 41. Messrs. Harihar Singh, Sulabha Devi, Virendra Bahadur Singh and Rajendra Prosad Singh carrying on business under the trade name Sulav Industries, 10 Station Road, P. O. Kankinara, 24-Parganas (a), PG/3188A, 31-3-65 (b); 1. Raw materials, 2. Plant; machinary, spare parts and accessories 3. Consumable stores, e. g. Grease-Provided that all goods for which

- exemption from payment of sales tax is claim intended for use in the actual process of manufof the goods named below: (i) Radios and Cycle parts and accessories and Cycle parts and assories (d).
- 42. Messrs. Namita Basu and Tulsa Kundu ca on business under the trade name Basu Bre "Luxmi Sree" Plot No.491, Basunagar P.O Mad gram, 24-parganas (a); PG/3189A, 31-3-65 (b); C
- 43. Sri Narayan Chandra Roy carrying on be under the trade name Nityananda Metal Indu 7 Jadab Chandra Ghose Lune, Baranagar, Calcu (a); PG/3190A, 3-4-65 (b); 1. Raw materials, 2 machinery, spare parts and accessories: Provided all goods for which exemption from payment of tax is claimed are intended for use in the actual p of manufacture of the goods named below: I wire, copper wire, Bronze tape, Copper tape, Bras and Brass rod (c).
- 44. Srimati Shanti Mehta. Kushal Devi Meri Bhawar Lall Tatia and Sri Sumermal 1 carrying on business under the trade name Nat Spring and Engineering Co., 30/2 Motilal Mullick Calcutta-35 (a); PG/3191A, 5-4-65 (b), I. Raw mate 2. Plant, machinery, spare parts and accessories vided that all goods for which exemption from pay of sales tax is claimed are intended for use in the approcess of manufacture of the goods named be Springs. Spring washers and components for Rawagons and coaches (c)
- 45. Sri Golok Behari Banerjee carrying on ness under the trade name Messrs Ban rjee Tu Merchant, P.O. Raghunathpur, Dist Purulus PR/466A, 10-4-65 (b); Tumber and Raw mate Provided that all goods for which exemption from ment of sales tax is claimed are intended for use it actual process of manufacture of the goods in Bengal named below for sale; Wooden furniture plog, door frame (c); Timber and log (d)
- 46. Sri Bhabataran Poddar carrying on his under the trade name Messrs Bhabataran Por P.O. Jhalda, Dist. Purulia (a); PR/467A 10-4-65 Raw materials; Provided that all goods for which extion from payment of sales tax is claimed are interfor use in the actual process of manufacture of good West Bengal named below for sale Silver and ornaments (c); Silver, gold, silver and gold ornaments
- 47. Shri Ranjit Kumar Singha Rao carrying business under the trade name Messis R K I Kiln, Post Jhalda, Dist. Purulia (a); PR, 468A, 16. (b); Raw materials: Provided that all goods for we exemption from payment of sales tax is claimed intended for use in the actual process of manufact of goods in West Bengal named below for sale; k and lime-stone products (c); Lime and limestone (c)
- 48. Sri Benarashilal Kedia. Sri Ram Saa Kedia, Shri Puskarlal Kedia partners carrying on h ness under the trade name Messrs. Surajmal Sa gopal, 94 Rabindra Sarani, Calcutta (a); RJ/314 15-4-65 (b); Pulses (d).
- 49. Sri Bhanu Kumar earrying on husiness the trade name 'Bhanu Kumar', 41/1, Bhupen Avenue, Calcutta-4 (a); SH/3623A, 10-4-65 (b); chips (d).

Narayan Chellappa Gurukhul carrying under the trade name Messrs. Guru Nivas, Staranjan Avenue, Calcutta (a); SL:4345A, 19.3.65 and materials provided that all goods for which stion from payment of sales tax is claimed are stion from payment of sales tax is claimed are stion from use in the actual process of manufacture for use in the actual process of manufacture for sale of the goods named below to stuffs, (ii) Coffee (c).

Rangalall Dutta carrying on business to trade name Messrs. R. N. Dutta & Co. Firmal Chander Street, Calcutta (a); SL/4349A. [45 (b); Rounds, flats, tees, angles, joists, plates, square bars, "Z" section, galv. sheet, black & old and new wire rope, iron chain, old g.i. pipe, hook, thimbal iron ring, provided sale of any is not controlled (d).

L Sarbasrce Debabrata Roy, Satyabrata Roy, sabrata Roy, Subrata Roy, carrying on business of the trade name Messrs. Anil and Sons. 41A al Chander Street, Calcutta (a); SL 4350A, 25-3-65 Romds, flats, angles, joists, tees. square bars, sets. hoop iron, ironplates, sheets, "Z" section, sets and coment products provided sale of any is not controlled (d).

h Shri Gopinath Sett carrying on business under under name Mossrs. Sett Radio Stores, 3B Madan R. Calcutta (a); SL/4351A, 26-3-65 (b); Radio A accessories (d).

l Shri Sukhraj Tarneja, Mahindar Narian S ria, Arjundev Kathuria, Sushil Kumar Nangiamain S. Tarneja, Sm. Savitri Devi, Sm. Prem-Maddan carrying on business under the trade e Messrs. Associated Sales Corporation, 16 Ganesh ndra Avenue, Calcutta (a); SL/4353A, 29-3-65 (a); ile for industrial purpose & anode bags, ruptam, cuprotectic rod, crucibles, brushes wheels, electric m and switches, graphite stoppers, ferrous & ferrous castings, non-ferrous metals & alloys, replating chemicals & salts, metal cleaner & polishcompounds, C. Wheels, redicon worm reducer gear, a traps & fittings, centrifegual pumps with electric r. reduction gear boxes, nickel anodes, copper. anodes, patterns and moulds, m.s. joists, round tes flats (d).

Sarbasree Jagat Singh Ubheroi, Pritam Singh carrying on business under the trade name Messrs. It Trade Links, 14 Princep Street, Calcutta (a); 35A 31-3-65 (b); Spare parts and accessories of vehicles, padlocks (d).

Shr Rabi Barma carrying on business under adename Mossrs. Calcutta Packing Box Supply 13B Nirmal Chander Street, Calcutta (a); SL 1.31-3-65 (b); Logs, timber, nails, tools provided all goods for which exemption from payment of tax is claimed are intended for use in the actual of manufacture in West Bengal for sale of the hamed below: (i) packing boxes. (ii) Saw timber

8ri Jaswantrai Pransankar Mewar carrying siness under the trade name Messrs. J. P. Mewar l Chittaranjan Avenue, Calcutta (a); SL 4357A, (b).

- 58. Sri Trambaklal D. Kothari, Chandulal V. Shah, Sm. Suchila H. Kothari, Jaswanti J. Kothari, Indumati H. Kothari, Harshadray U. Kothari, carrying on business under the trade name Messrs. Auto Parts, 7 Sooterkin Street, Calcutta (a); SL/4358A, 1-4-65; Motor parts and accessories, spare parts of tractors fuel, injection (d)
- 59. Shri Arjan H. Sippy, proprietor, carrying on business under the trade name The Standard Tube and Hardware Mart, 81 A Lower Circular Road, Calcutta (a); TL 2918A, 10 4-65 (b), Electrodes, Welding machine and accessories, Gas welding Rods, Welding Cables & Glasses—lubricating—oils—(d).
- 60 Shii Jagadish Chandra Malhotra, proprietor, carrying on business under the trade name United Commercial Industries Corpn. 43 Free School Street, lst floor, Calcutta (a); TL 2919A, 10-4-65 (b); Telefix Rotators and Phonorests, Wool, Woollen cloth, Woollen apparels, Cotton fabries & Sarces, Ready-made garments, Drawing instruments, Ink, Adhesives, Motor parts, Ties, Pure & Art Silk Sarces, Nylon and other Synthetic fibres and fabries, Dyes, Paints & Varnishes, Bolts, nuts (d).
- 61 Sarbasree Digbijoy Singh, Harnam Singh, partners, carrying on business under the trade name 'Automatic Components & Devices Co. 46d S. N. Banerjee Road, Calcuta (a), TL 2920A, 10-4-65 (b); 1. Raw materials 2. Plant, machinery, spare parts and accessories 3. Consumable stores, e.g., Lubricating oil: provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Transformer, Traffic light, Telephone function Box Distribution Boxes Control Units, Bus Bar Chamber (c)
- 62 Shri Arjan H Sippy, proprietor, carrying on business under the trade ▶ name Hira & Sons 81A. Lower Circular Road, Calcutta (a); TL/2921A, 15-4-65 (b), Printing Inks Printing materials, Varnishes (d)
- 63 Sarbasice Rampartap Gupta, Ramesh Chandra Gupta partners carrying on business under the trade name Gupta Bros, 26 Meleod Street, Calcutta (a); TL 2923A 21-4-65 (b), Hessian cloth, Jute twine, Jute canvas, Gunny bugs, Pipe fittings Table tennis balls (d)
- 64. Shir Profulla Kumar Dasgupta, proprietor, carrying on bir mess under the trade name D. G. Trading Corporation, 207A 1B Park Street, Calcutta-17 (a); TL 2924A 21-4-65 (b), Glass Chimny, Glass bottle, Glass tumbler velass Jar, Glass Jug Glass Sheds (d).
- 65 Sarbasree Ram Sagar Mishra Dibakar Mishra, Rem Samujh Misra and Sm Girija Devi Mishra, partaut. carrying on business under the trade name 'Hind Collapsible Gate & Engineering Works' 167 Beliaghata Main Road Calcutta (a); TL/2925A, 22-4-65 (b); 1. Raw materials 2. Consumable stores, e.g., lubricating out, fuel provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Gates Grills, Railings, frames, Window box coverings (c)

S. K. BOSE, Commissioner.

- Me. 131 C. T.—29th April 1965.—In pursuance of the previsions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—
- Notes:—(a) Serial number, name, addresses, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (e) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.
  - (e) Date of amendment.
- 1. (S) Amar Nath Mallick, Samar Nath Mallick, Sm. Renuka Mallick, Sm. Gita Mallick carrying on business in the trade name Mesers. Annapurna Chemical Industries, 22-A Pitambar Ghattak Lane, Calcutta. "for" Amar Nath Mallick, Samar Nath Mallick carrying on business in the trade name Mesers, Annapurna Chemical Industries (a); AL/858A, 23-11-61 (b); 10-4-65 (e).
- 2. (6) Sudhir Chandra Das, Dilip Kumar Das carrying on business in the trade name Messrs New Punjab Tannery, 96 Ashutosh Mukerjee Road, Calcutta, "for" Sudhir Chandra Das carrying on business in the trade name Messrs. New Punjab Tannery (a); AL/196A, 9-12-47 (b); 10-4-65 (e);
- 3. (S) Dhirendranath Ganguly, Nirode Ranjan Ganguly, Bishnu Saran Ganguly, Anil Kumar Ganguly carrying on busiess in the trade name Messrs, Universal Electric and Cycle Co., 23/F Russa Road, Calcutta, "for" Dhirendra Nath Ganguly, Nirode Ranjan Ganguly Bishnu Saran Ganguly, Anil Kumar Ganguly and Manindra Nath Ganguly carrying on business in the trade name Messrs, Universal Electric and Cycle Co., (a): R. C. A. L./160A, 25-7-49 (b): 15-4-65 (e).
- 4. (8) Muralidhar Marwari, Proprietor, carrying on business under the trade name Messrs. Muralidhar Mohanlal, P. O. Raniganj, District Burdwan (a); AS/1835A, 28-5-57 (b); (A) Ground net, poppy seed (d); 6-4-65 (e).
- 5. (S) Shri Anath Ranjan Bose carrying on business under the trade name D. B. Footware Shoe Store for Messrs, Dilip Kumar Dutta and Anath Ranjan Bose carrying on business under the trade name D. B. Footware Shoe Store, Benachitty, Nachan Road, Durgapur-4, District Burdwan (a); AS/2413A. 10-7-63 (b); -8-4-65 (e).
- 6. (8) Shri Mahadeolal Khandelwal, Prop., carrying on business under the trade name Messrs. Chunilal Mehadeolal for Messrs. Mehadeolal Khandelwal, Babulal Khandelwal and Birijmehan Khandelwal on business under the trade name Messrs. Chunilal Mehadeolal, P. O. Raniganj, District Burdwan (a); AS/128-A, 28-9-41 (b); 10-4-65 (e).
- Sarbasree Rabi Bhusan Gupta and Satya Das Gupta carrying on business under the Trade name

- "Prakash Stores", 71 Canning street, Calcutta AT/4013A, 7-1-65 (b); (A) Toilets, Cosmetics, Perf. Shaving equipment, School Stationery. Tooth and powder, Brush (all types) (d); 17-4-65 (e).
- 6. (8) Sarbasree Vithaldas G. Shah and Chandra V. Shah, Partners, carrying on business the trade name "Empire Trading Co.," (for) Sri V Das G. Shah proprietor carrying on business under trade name of "Empire Trading Co.," 8 Am Street, Calcutta (a); AT/3863A, 8-12-62 (b); 19
- 9. Shri Sagarmali Agarwalia carrying on bu under the trade name "Goyalka Brothers". 12 Noormal Lohia Lane, Calcutta (for) P.4 Howrah Bridge Approach Road. Calcutta AT/4032A, 17-2-65 (b); 20-4-65 (e).
- 10. (8) Shri Vallavhdas Bhawanbhai Patel, Mansukhlal Bhawanbhai Patel, Shri Vithaldas Chbhai Patel, Shri Chhagganlal Jathabhai Patel Chhagganlal Jadavji Patel Shri Bhagwanji Bhawai Patel, parters, carrying on business under the trader M. B. Ptel and Co., (for) Shri Vallabhdas Bhawai Patel, Sri Mansukhlal Bhawanbhai Patel, Sri Jamun Bhawanbhai Patel, Shri Vithaldas Chakubhai Patel, Shri Damunadas Bhawanbhai Patel, Shri Vithaldas Chbhai Patel, Shri Devshi Nanji Patel, Shri Chhagganlal Jadavji Patel, part carrying on business under the trade name M. B. I and Co., 14/3, Rupchand Roy Street, Calcutta AT/3471A, 18-4-58 (b): 21-4-65 (c)
- 11. Mossrs. R. Chugani, alias Mrs. Ishwari Chugarrying on business under the trade name Me Tested Equipments and Machinery Co. 39 Park St. Calcutta (a); BH/3776-A, 5-4-65 (A) Electric Ovi (d); 9-4-65 (e).
- 12. Shri Advani Gurumukh carrying on bust under the trade name Messrs, Hindusthan Preci Tools, 6 Russel Street, Calcutin-16 (a), BH 373 2-2-65 (b); (A) Milling Slide Shaft vice surface grin Electrical wares Switch and Tubes, Fan, Flexible gri Springwasher, Polishing machine, press and Magnehuek, Forgings (d); 10-4-65 (c).
- 13. Shri Naresh Chandra Bhattacharjee carron business under the trade name Messrs, Voice Madio Corporation, 159/1B Rash Behari Ave Calcutta (a); BH/3599A, 19-2-64 (b), (0) In 2, Plant, machinery, spare parts and accessification of the words Raw materials, Insert Radio Pafter the words Radio Coils (c): 12-4-65 (c).
- 14. S) Sm. Uma Uppal carrying on busi under the trade name Messrs. M. Uppal and Co.. Uma Uppal, Sri Lalla Amarnath. Master De Uppal and Kumari Meera Uppal carrying on busunder the trade name of M Uppal and Co.. 40 The Road Calcutta (a); BH/2898-A 27-6-57 (b): 12-4-65
- 15. Sm. Pushap Kapur carrying on business ut the trade name Messrs. Vikram Automobiles Lake Road, Calcutta-29 (a); BH/3545A 12-10-63 (A) Lubricanting Oil (d): 15-4-65 (c).
- 16. Messrs, Electrical manufacturers and Supp Private Ltd., carrying on business under the

Messers. Seroj Electrical Manufactuing (c. Serojini Narayan, Proprietory, carrying on under the trade name Messers. Saroj Electical facturing (Co., (S) 2, Bipin Pal Road. Calcutta. B Hazra Road Calcutta (a); (S) BH 3782A for DA (b). 15.4 65 (c).

(S) Sharbasree Manindra Nath Gupta, Kasiswar Santosh Kumar Gupta, Narayan Chandra a Santosh Kumar Gupta, Narayan Chandra a partners) carrying on business under the trade Mess. Manindra Nath Gupta and Bros (for) Partshi Manindra Nath Gupta and others carrying on so under the trade name Messrs. Manindra Nath and Bros. Memari, Burdwan (a); BN, 1300A. (b). (A) Groundnut oil, Ground nut, Soda (d): 55(e).

Messrs. Bibhuti Bhusan Samanta, Smt. Mohimfemanta. Netai Netai Chandra Samanta, Jagain Samanta and Saraswati Bala Debi, partners, on business under the trade name Messrs, inta and (to., Memari, Burdwan (a); BN/1180A, 57(b) (A) Ground nut oil (d): 12-4-65 (e).

! Messrs. Labhchand Chhajer, Bhawarlai Chhajer Lachiram Chhajer, carrying on business under trade name Labh Chand Lachiram, Salar, Mursida, BR-455 A. 3-5-1956 (b); (D). Spices. (A). is groundnut, coaltar, red-earth, ajwan, cumin, an-seds, coir-string, soda ash and poppy (d). 17-4-1965 (c).

Mesers, Hiralal Bhakat, Hari Kishan Bhakat, Mohan Bhakat, and Lalu Prosad Bhakat. Tag on business under the trade nam. Hiralal at Sagardighi, Mursidabad, Birbhum (1) (a): 9B 17-7-1958 (b): (D). Oils, spices, and statio-articles. (A). Cardamon, cuminseeds, corriander san seeds poppy seeds, carway seeds, ajwan, grek seeds, casia leaf, chillies, groundout, broom coir string, incense, groundout oil, linseed oil, lar, date, mobil, lime, honey, til-oil, tarpin, hu phynile, vermilion, lozenge, rabin-blue, e wood, pencil, torch-light, glass-war s and k (d), 20-4-1965 (c).

(8) Messrs, Keshab Chandra Banik, Bankun ira Banik and Paresh Chandra Banik carrying usiness under the trade name Rakhal Chandra ib Chandra Banik and Sons for Messrs, Keshab ira Banik and Bankim Chandra Banik carrying biness under Rakhal Chandra Keshab Chandra and Sons, Nripendra Narayan Rond, Cooch (a): (B/54A 15-7-58 (b); 17-4-65 (c)

Messrs, Harok Chand Karwa, Megrai Karwa Chand and Dulienand Karwa carrying of the under the trade name Jaharmal Harea L. Cooch Behar, District Cooch Behar (a) L. 1-3-51 (b); (D) Spices, Biscuits, confect toilet goods, cement, milk powder, tea (d). 6 (e).

Shri Ganga Prosad Podder (Proprietor)
ng on business under the trade name Messrs
heswari Bhander, Bhowanigonj Bazar, Cooch
(a); (CB/1814A, 29-12-65 (b); (A) Tea (d);

- 24. Shri Radha Kishan Agarwalla (Proprietor) carrying on business under the trade name Messrs. Radha Kishan Agarwalla, Sitaihat, Cooch Bahar (a); CB 934A, 27-8-62 (b); (A) Cast iron runger and cast iron valve (d): 17-4-65 (e).
- 28 (S) Messrs Chandmal Nahata, Chandanmal Nahata and Rapptmal Nahata carrying on business under the trade name "Messrs, Itnalai Jhumarmal Nahata, "for Messrs, Jhumarmal Nahata, Chardmal Nahata and Chandanmal Nahata carrying on business under the trade name of Messrs, Hualai Jhumarmal Nahata Rapparayan Road, Cooch Behar (a); CB/50A, 1-3-51 (b), 17-4-65 (c).
- 26 Shri Amar Nath Sethi carrying on business under the trade name "Messis, Fancy Plastic Works", 8 Ramprosad Saha laine Calcutta, A (Additional Place Calcutta (one) (a), (8) CL 269B (for) CL 3125A(b); (A) Fountam Pen and accessories thereof. Dot per and accessories thereof. Refils Pencils (d), 9-4-65 (e).
- 27 Sarba ree Amirthal Rawji and Nanaka Rawji carrying on business under the the trade name 'Messis, Rawji Amarsi' 9 Parsec Church Street, Calcutta (a) CL 3761 \( \text{21 9 64} \) (b), (A) (1) Raw materials, (2) Plant Machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Polyster Resui and Sheet, (ii) Phenol formal-dehyde moulding powder, (iii) Fibre glass (c); 9-4-65 (c).
- 28 (8) 8mt. Indumot: Doshi, carrying on business under the trade name Messrs, Jameo. (for) Shri Jashvantlal M. Shah, carrying on business under the trade name "Jameo". 11 Ramprosad Saha Lane, Calcutta (a); CL/3607A. 17-9-63 (b); 10-4-65 (c).
- 39. Messa Ismail Sabhbhoy, Taherbhoy Ebrahimbhoy and Salebhoy Iintimbhoy carrying on business under the teads name Messas, Ever Shine Tools, 51 Curring Street Calcutta (a)—CL 3287A, 27-4-61 (b); (A) Calvanised from wire, Welding Tools and materials Worlshop tool and machine tool, Magnato Telephone Electrician Tool Hard Boards, Fire Board, Hoop brading Machine and Hoop from (d)—12-4-65 (e).
- 30 Sharbaari Jasoda Gupta Mahandra Kumar Gupta, Kamalesh Cupt Nar li Chandra Gupta, Pradip Kumar Gupta and One Prekash Gupta carrying on husices and rate teach mone of Messis Mahandra Kumar On Prekash and Bros. 55, Canning Street, Calcutta (\*) Cl. 38odA 7-4-65 (b), (A) Handtools (d); 12-4-65 (c)
- 31 (8) Meers Dhanpat Rai Cupto Arum Kumar Gupte, Asiah Deer Sanda and Janki Deer Gupta energing on business needer the trade name of Shree Dilecteds to be lastres (for Messes Soorajmuli Gupta, Barpach kept Rain Kumar Singhla, Dhanpat Rai Gupta as i Dem Raim Pelajan carrying on business under the fields name of Shree Dhakalia Industries of 138 Canning Street, Calcutta (a); CR 2748A, 2-6-52 (b), 9-4-65 (c)
- 32. (St Sarba-ree Kamala Devi Agarwal, Shyama Charan Goyal and Ramesh Chandra Agarwal carrying on busisless under the trade name of Messrs. Pigments

- and Chemical Products (for) Sarbasree Ram Charan Goyal, Shyam Charan Goyal and alias Agarwal carrying on business under the trade name of Messrs, Pigment and Chemical Products of 10 Armenian Street, Calcutta (a); CR/2510A, 14-6-55 (b); 9-4-65 (e).
- 33. Messrs. Devshi Manibhai Patel, Maganlal Ambavi Tilwa and Babulal Devjibhai Patel carrying on business under the trade name Victoria Corporation (India) of 138, Canning Street, Calcutta (a); CR/2635, 19-1-55 (b); (A) Palisade Fencing, electrical goods (d); 9-4-65 (e).
- 34. (8) Shri Chandra Mohan Halwasiya, Proprietor, carrying on business under the trade name of Luboi Distributors of 138 Canning Street, Calcutta (for) Messrs. Madan Mohan Halwasiya and Chandra Mohan Halwasiya, partners carrying on business under the trade name of Luboil Distributors of 138 Canning Street, Calcutta (a); CR/2368A, 15-12-53 (b); 9-4-65 (c).
- 35. The Albion Plywood Ltd., of 11 Clive Row, Calcutta (a); CR/2435A, 24-10-51 (b); (A) Wooden furniture after the words manufacture of goods named below; (c); (A) Wooden furniture (d); 10-4-65 (e).
- 36. Messrs, Manubhai N. Jani Murarilal Sharma, Suresh Chandra Sharma, Surajmal Ranasaria and Mararilal Ranasaria carrying on busiess under the trade name Indian Industrial Suppliers of 85 Notaji Subhas Road, Calcutta (a); CR/3529A, 8-1-65 (b); (A) Rubber vee-velts, rubbers hose pipes, rubber insertion or sheet rubber hand gloves, oil seals, brake lining, steel files, hacksaw blade, leather hand gloves, rubber bushes or diagraphrams (d); 10-4-65 (e).
- 37. Shri Anant Ray K. Seth, Proprietor, carrying on business under the trade name Mossrs Rashmi Trading Co., 40 Strand Road Calcutta (a); CR/3550A, 8-3-65 (b); (A) G. I. pipes, locks, bolts and nuts, conduit pipes, steel, wire brushes (d); 10-4-65 (e).
- 38. Tulsiram Kagaria, Rambalav Kagaria and Panna Devi carrying on business under the trade name of Gonshyamdas Tulsiram of 22 Raja Woodmunt Street. Calcutta (a); CR/221A, 25-9-41 (b); (D) Oils, chemicals, colours and hardware goods. (A) Linseed, turpentine, rosin, mineral, earthoils, coconut, castor, paint, oils, diesel oils (Oils), Sodaash, caustic soda, yellowpotash, titaniumoxide, lithopone, zincoxide, soap stone powder, red lead powder, asbestos powder, asbestos sheet, amonia bicar bonate, pigment dye stuff, redoxide powder, greenoxide powder, black powder, lemon chrome, fastered, blue powders, red powders, greenpowder, burnt siena, turkeyumber, raswsiena, raw turkeyumber, M. S. Rods, plates, expanded metals, nails, hammer, shovels, pickles, wire and wire products nuts, bolts (d). 10-4-65 (e).
- 39. Shri Nagindas M. Jhoria Proprietor, carrying on business under the trade name Harcsh Trading Co., 34, Net iji Subhas Road, Calcutta (a);CR/3506A 10-10-64 (b); (A) Asbestors packing, rubber insertion, rubber rings, graphite powder, red powder, steam jointing, anger, tools, coal shovels, coal cutting picks, grinding wheel (d); 10-4-65 (e).
- 40. Shri Purushottamdas Murarka carrying on business under the trade name Messrs. Shree Shiva Gowri Oil Mills (S) 4, Synagogue Street, Calcutta (for) 234/2.

- Uprer Circular Road, Calcutta'(a); (8) ('R. 3562 SH/3036A (b); 10-4-65. (e)
- 41. Jb. Mohamedally Eassufally. Jb. Abb Abedally, Jb. Taiyebbhoy Hassanally. Jb. Sm Mohamadally and Jb. Nuruddin Abhashhoy p carrying on business under the trade name and Co., 12-B Clive Row, Calcutta (a), CR 25-9-41 (b); (D) Hardware, (A) Roiler mou pullies, pulley blocks, wires and wire ropes, bras stencils, lead wool, bolts and nuts, wrenches, w lead seals, tin seals, sealing plier, ms rounds, iron and tools. (d); Raw materials. Paints. ve turpantine, Provided that all goods for emption from payment of sales tax is claimed intended for use in the actual process of t facture of the goods named below: (1) Paint d pip Raw materials, Plant machinery, spare parts accessories. Provided that all goods for which er tion from payment of sales tax is claimed are into for use in the actual process of manufacture o goods named below: (i) Paints, varnish, tarns (c); 10 . 4. 65 (e).
- 42. Sm. Manar ma Bose and Sarbasree Sowt Nath Bose, Sarajindra Nath, Mohendra Nath Bose c ing on business under the trade name of lzy Produ-103, Netaji Subhas Rd. Cal. (a) CR 2782A, 16 (b); (A) Brass red. copper rod. (d); 12, 4, 65, (e)
- 43. M/S. Jyotish Kumar Shone and Girij S carrying on business under the trade name in trial S rvice Agency (for) M/S. Jyotish Kumar Sl Santi Sudha Shome, Ashoke Kumar Shome and Kumar Shome carrying on business under the trame Industrial Service Agency of 135. Can Street, Calcutta (a); CR/2084A, 29-8-51 (b), 12-4-1
- 44. Shri Durgapada Paul Proprietor, earrym business under the trade name Messrs Butish Contenental Agency (8) 40. Strand Road, for Floor, Room no. 56, Calcutta (for) New Howrah Bri East Bengal Market, Calcutta (a), (S) CR 3563A for CS/32A (b); 12-4-65 (e).
- 45. Baij Nath Sarawgi Smriti Nidhi Trust, propri carrying on business under the trade name Messrs A and Company, 8/1 Esplanade East. Calcutta EL/3637A, 11-2-64 (b); (A) U-Foam goods (d), 19-
- 46 Messrs, A. M. Arrathoon (P) Ltd. (S) Stephen House, 1st floor, Dalhousic Sor. East Calcia (for) 23/24, Radhabazar Street, Calcutta (a); EL3717A (for) RB/1477A (b); 19-4-65 (c)
- 47. (S) Shri Monindra Nath Basu, proprietor, caing on business under the trade name Eastern Mouland Engineers (for) Shri Monindra Nath Basu, procarrying on business under the trade name Mel Eastern Industrial and Commercial Suppliers Mangoe Lane, Calcutta (a); EL 3126A 24-1-61 20-4-65 (c).
- 48. (S) Shri Probodh Kumar Khandada K of the H. U. F. Comprising of the Sarhasree Prot Kumar Khandadia, (Sm) Bhanumatı Khanda Mahendra Kumar Khandadia, Shyam Sunder Khanda Surja Kumar Khandadia, Kumari Kumba Khanda Kumari Priti Khandadia, Sm. Sumati Majat partners carrying on business under the trade of

Busine Motor Works (for) Mesers Empire Motor 10 British Endian Street, Calcutta (a); EL/ 108-58 (b); 21-4-65 (c).

Mesers. Arun Kumar Daw, Tapan Kumar Daw, Isala Bala Daw carrying on business under the same Surendra Nath Daw and Son for Sri Arun Daw, Karta, carrying on business under the trade Mesers. Surendra Nath Daw and Son, 3 Doychatta (a); JK/481A, 27-9-41 (b); 9-4-65 (e),

Messs. Maheswary Import and Export Ltd.

shatta Street Calcutta (a); JK/2682A, 5-12-55 (b);

systyrine, moulding powder (d); 10-4-65. (e),.

(8) Messrs. Chandra Kanto Manna and Co.
100 Ltd., for Messrs Chandra Kanto Manna & Co.
110 Ltd., for Messrs Chandra Kanto Manna & Co.
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(6) Sarbasree Jiban Chandra Dey and Prafulla in Paul, partners carrying on business under the same M/s. North Bengal Stores (for) Sarbasree (Chandra Dey and Prafulla Chandra Dey, partners ig on business under the trade name M/s. North pl Stores, P. O. Siliguri, District Darjeeling (a); 1904 24-11-64 (b); 9-4-65 (e).

Shri Dedraj Agarwalla and Santi Debi, partners, on business under the trade name Messrs. ther Dedraj, P. O. Matelli, District Jalpaiguri P.724A, 8-9-49 (b); (D) Hardware goods, (A) a mukali, hinges, spirit; level, hammer, handle, hole cover, agar, glass, lobang, kara, locks, welding hooks, buckets, clad, clips, sheets of alluminium r, brass and iron tower bolts, belcha, robin blue,, and fittings, clow bars, pick axe, hammers, rings, axe, brushes, nails, ropes, rules, hardwood, ime. chalk, tarpauline, canvas, U form, rexine, L polish, iron pan, M. S. rod, earth plate, sprayer, t. bearing, housing, wrenches, tapes, beltings, spring, saft colour, tubing, hand saw and blade, ad bits, files, jointing sheet, bushes, belt lacing its, hose, seals, washers, revets, emery cotton waste lantern, chimney, wicks flux, tea sample tins, wel, basudin, akar, tafadrin, rogar, tik 20, termex, , limesulfer, solution, tree spray oil, blitox, fumex, a, tafacide, tafazine, giogy, safai, teapot, bags, 1.(d); 9-4-65 (e).

M/s. Lakhmandas Bagri, Premratan Kakra, Shib Bagri, Sushil Kumar Bagri and Basanta Kumar Carrying on business under the trade name Bright Arporation, 20 Netaji Subhas Road, Calcutta 1/3405A, 21-12-62 (b); Add: Carbon Steel Rod 3-65 (e).

Shri Madanlal Jalan, carrying on business under le name Messrs Minerals and Graphite Products, ad Road Calcutta (a); LR/3667 A, 9-3-65 (b); Add: Graphite, Packing Asbestos (d); 29-3-65 (e).

Mears. India United Chemical Distributors 25, Swallow Lane, Calcutta (a); LR/3245A, (b); Add: Sodium Sulphate and Bata Napthol 1-65 (e).

- 57. Shri Santosh Kumar Ghosh, carrying on business under the trade name S. K. Ghosh and Co., (8) 53, Netaji Subhas Road, Calcutta (for) 37, Netaji Subhas Road, Calcutta (a); LR/3537, 6-2-64 (b); 29-3-65 (c)
- 58. Shri Pravin P. Mehta, carrying on business under the trade name Norfolk Assa Traders, (8) 28, Strand Road, Calcutta (F) 2, Karbala Md. Street, Calcutta (a); (S) LR/3673 A (F) AT/3593A (b); 29-3-65 (e).
- 59. (S) Messrs. Saifuddin Kedarbhai Golwala, Mohsin Mulla Asgarah Daswala and Hussain Alihussain Golwala, carrying on business under the trade name Eastern Tools, Syndicate (for) Messrs. Saifuddin Kedarbhai Golwala, Mohsin Mulla Asgarali Daswala, Muhammed Tayebaly Bootwala Taher Abdul Husain Peliwala, carrying on business under the trade name Eastern Tools Syndicate, 53, Netaji Subhas Road, Calcutta (a); LR/3467A, 11-7-63 (b); 29-3-65 (e).
- 60. Messrs. Ambica Prasad Banerjee, Ani Kumar Banerjee, Ashoke Kumar Banerjee and Ajit Kumar Ganguli, carrying on business under the trade name Hind Steel Corporation, (S) 53 Netaji Subhas Road, Calcutta (for) 35, Netaji Subhas Road Calcutta, Add: 35, Netaji Subhas Road, Calcutta (a); (S) LR/364B, (for) LR/3513A (b); 29-3-65 (c).
- 61. Sarbashri Lalchand Mundra and Bulakidas Mundra, carrying on business under the trade name Shankar Eng. and Moulding Co., 8 Biplabi Rash Behari Bose Road, Calcutta (a), LR/3481A, 23-8-63 (b); Add. Armoured rubber hose, asbestos-covered hose, Asbestos covered and Armoured Rubber hose, Tallowed Asbestos after the words "in the actual process of manufacture of the goods named below" (c); 30-3-65 (c).
- 62. Universal Asbestos Mfg Co., (Pvt.) Ltd., 16 Canning Street, Calcutte (a); LR/2959A, 7-3-51 (b); Add. Consumable stores e.g. machine oil, Electrode, Pamt (c); Add. Ebomte sheet, Hacksaw blades, Hydraulic packings, Rubber Handgloves (d); 30-3-65 (e).
- 63 Messrs, Arora and Schgal Pvt Ltd., 2 and 3 Clive Row, Calcutta (a), LR/3134A, 22-12-54 (b); Add: Machine oil, Mobil, Oxy acoteline after the words "consumable stores", Expresso Coffee machine after the words "in the actual process of manufacture of the goods named below" (c); Add: Inter-communication Transistor sets (d); 30-3-65 (e).
- 64 Messrs. Associated Industries (Assam) Ltd., 18 Netaji Subhas Road, Calcutta (a); LR/3630A, 1-12-64 (b); Add Hessam (d); 30-3-65 (e).
- 65. Sarbashri Nandalal Kanoria, Tulsidas Kanoria, Arvind Kanoria and Sm. Rukmam Devi, Khaitan, carrying on business under the trade name Arvind Trading Co., 4 India Exchange Place, Calcutta (a); LR/3539A, 6-2-64 (b); Add: Gunny Twine, Carpet, Backing, Jute Webing, Jute cuttings, Wool packs Delete. B. Twill and other Jute goods (d); 30-3-65 (e).
- 66 Shri Biswanath Trivedi, carrying on business under the trade name Biswanath Trivedi, (S) 5B, Clive Ghat Street, Cal. (For) 1/1 Thakur Das Chakroborty Lane, Cal. (a); (S) LR/3676A (for); MK/212B (b); 31-3-65 (c).

- 67. Sarbahri Sasanka Rakshit, Pradip Chandra Chatterjee, Kali Krishna Chatterjee, carrying on business under the trade name Kwik Supply Centre, Commercial Buildings, Calcutta (a); LR/8442A, 14-5-63 (b); Add. Peak caps, sinc sheets, ash trays (d); 31-3-65 (e).
- 68. Sarbashri Ram Awatar Jalan and Ram Gopal Jalan carrying on business under the trade name Hoffsman Commercial Corporation, 2 Clive Ghat Street, Calcutta (a); LR/3627A, 27-11-64 (b); Add. Break lining (c); 1-4-65 (e).
- 69. Sri Monharlal Bhaichand Mehta, carrying on business under the trade name Deepak Industrial Corporation, 18 Netaji Subhas Road, Calcutta (a); LR/3609A, 21-9-64 (b); Add. Paint, insulation packing materials (d); 2-4-65 (e).
- 70. Mesers. Anil Kumar Raha and Lalit Mohan Mukherjee carrying on business under the trade name R. D. Main and Co., 20 Netaji Subhas Road, Calcutta (a); LR/3281A, 23-11-61 (b); Add. Copper wire (d); 3-4-65 (e).
- 71. Messrs. Simpson and Munro (India) Private Ltd., 4 Lyons Range, Calcutta (a); LR/2189A, 8-12-51 (b); Delete. Mill stores. Add. Vari speed V belts, cone drum belts, rayon cord lenix belt, cord round belt, nylon cord endless flat belt, can as conveyor belt, nylon cord endless belt, canvas belts, tamarind seed powder, cotton listing, cotton belting, element rope, steel bosses with fiction rubber, V. belt links, leather belting, shuttle cover, nylon leather belting (d); 3-4-65 (e).
- 72. Shree Newas Agarwal, Hanuman Prasad Bansal and Ramesh Chand Signal carrying on business under the trade name Madan Mohan Trading Co., 16 India Exchange Place, Calcutta (a); LR/3633A, 9-12-64 (b); Add. M. s. rounds, m. s. tees and m. s. fabricated plates (d); 6-4-65 (e).
- 73. West Bengal Mfg. Co., Private Ltd., (S) 23A, Netaji Subhas Road, Calcutta (for) Commercial Buildings, Calcutta (a); LR/3067A, 24-7-59 (b); 6-4-65 (e).
- 74. Messrs. Alexander Pvt. Ltd., 26 Strand Road, Calcutta (a); LR/688A 24-9-41 (b); Add. Asbestos sheet (Plain and Corrugated) (d); 8-4-65 (e).
- 75. (S) Shri Saifuddin Tayebally carrying on business under the trade name Machine Tools Syndicate (for) Sarbashri Ibrahim Mohamedally Kayam Khani carrying on business under the trade name Messrs. Machine Tools Syndicate, 23 Canning Street, Calcutta (a); LR/3538A, 6-2-64 (b); 8-4-65 (e).
- 76. Laxmi Starch Factory Ltd., 22 Canning Street, Calcutta (a); LR/3493A, 13-9-63 (b); Add. Starch and starch products, tapioca flour, dextrine powder (d); ltt-4-65 (e).
- 77. (8) Shri Kutubuddin Hajee Abdul Hussain Lokhandwalla and Shri Asgar Lokhandwalla carrying on business under the trade name Mesars K. A. Traders, (for) Spi Kutubuddin Hajee Abdul Hussain Lokhandwalla carrying on business under the trade name Mesars. E. A. Traders, 22 Canning Street, Calcutta (a); LR/3260A, 20-3-58 (b); 10-4-65 (c).

- 78. Sri Mohaniei Bhaichand Mehtz calp, business under the trade name Duepak In Corporation, 18 Netaji Subhas Road, Calen LR 3809A, 1-5-64 (b); Add. Grinding bob, bob, spindle bob, stritched bod, glue. emery bright sight luster polish, aluminium shoet, a um wire, pinion (d); 12-4-65 (e)
- 79. (8) Pure Samla Coal Co. Private Ltd (fe Samla Coal Co., Ltd., (8) 14 Netaji Subha Calcutta (for) Gogla, District Burdwan (a); (a) 3682A (for) AS/688A (b); 12-4-65 (c).
- 89. Messrs. Vijoy Luxmi I<sub>dd.</sub>, 14 Netaji Road, Calcutta (a); LR/331B, 19-8-60 (b); Add rubber, coiryarn, aloe firbre (d); 12-4-65 (e)
- 81. Sarbashri Shivdayal Karnani, Anas Karnani, Puran Chand Chopra, and B. I Chand carrying on business under the trade name C Grading Corporation, 7 Swallow Lane, Calcut LR/3590A, 7-7-64 (b); Add. 1(1) Calcium carl (2) Calcium silicate, (3) parrafin lequid, (4) (5) Acid citric, (6) Acid boric, (7) Acid plus (8) Acid nitrie, (9) Acid formic, (10) Pottasium | xide, (11) Storic Acid, (12) Carbon Tetracholorid Amyl acetate, (14) Tolum, (15) Magnesium ch (16) Soda hypo, (17) Tarpentine Oil, (18) Alun Sterate, (19) Sodium Sulphite, (20) Sodiun Bichre (21) Nickle Sulphate, (22) Pottasiun Permagane Pottasiun Carbonate, (24) Dibytl Phalate. (25) A nium Acetate, (26) Liquor Ammonia, (27) le Chror e Alum, (28) Barium Sulphide, (29) Hex (30) Acotone, (31) Zinc Chloride, (32) Lead N (33) Magnasium Carbonate, (34) Pottash (35) Plaster of Paris, (36) Sodium Chloride, (37) Sulphate, (38) Zinc Dust, (39) Lead Acetate, Sodium Silicate, (41) Geletine (d); 15.4 65 (e)
- 82. (8) Shri Shewlal Agarwalla, proprietor, ca on business under the trade nance Messes. Sl Agarwalla, Malda, (for) Messes. Shewlal Agarwall ML/567A, 25-8-58 (b); 5-3-65 (e).
- 83. Sri Dhanpat Rai Agarwalla, proprietor, cat on business under the trade name Mosses. Dhan Kissen Gopal, Balurghat, West Dinajpur (a), 89A. 20-9-41 (b); (D) Spices, provision (d); 5-c.
- 84. (S) Shri Radha Kishan Agarwalla, Ki H. U. F, carrying on business under the trade Mossrs. Radha Kissen Satyanarayan, P. O. and Islampur, Dist. West Dinajpur (for) Mossrs Kissen Satyanarayan (a); ML/538A, 31-1-5 9-3-65 (o).
- 85. Sarvashri Sarat Chandra Dutta, Surendri Dutta, Sudhir Kumar Dutta, partners, carryi business under the trade name Messrs. Sree Bhandar, Hatkhola, P. O. Raiganj, District Dinajpur (a); ML/797A, 4-1-63 (b); (A) Dalmu 10-3-65 (e).
- 86. Sarbashri Radharaman Kishori Rama Radha Shyam Saha, partners carrying on business the trade name Mossrs. Radha Raman Saha and Golapatty, Malda (a); ML/618A, 25-3-60 (ii Yeast (d); 19-4-65 (e).
- 87. Shri Bhupendra Krishna Paul, pro carrying on business under the trade name Mess

(for) Means, B. K. Paul, English Bazar, Malda MI/77A, 28-11-50 (b); (A) Orange squash, lemon man, eigerette paper, booklet (d); 20-4-65 (c).

Messrs, Raj Krishna Hazra, Narendra Kr. Radha Krishna Hazra carrying on busines the trade name Radha Krishna Hazra, 157 Subhas Road, Calcutta (a); MR/471A, 23-9 41 (5); (A) Ingot in Col. (b); (d); 17-4-65 (c).

80. Shri Haridas Mitra, proprietor, carrying on business safer the trade name Messrs. Standard Cane Co., 109 Mesji Subhas Road, Calcutta (a); MR/621A, 11-11-14 Messep parts and accessories. Provided that all safe for which exemption from payment of sales tax standard are intended for use in the actual process of a saufacture of the goods named below: (i) Cane baskets (b); (A) Brushes, rope and strings, shovels, spade like, hammer, broomsticks wire (d); 20-4-65 (e)

90. Shri Sindhram Agarwala, Shri Puranmal Agarwal, Siri Subkaran Agarwala, Shri Sanwarmal Agarwala, Shri Gourishankar Agarwala, Shri Mangilal Agarwala, Shri Jaikishan Agarwala partners carrying on business ader the trade name Mossrs. Sanwarmal Harnathrai, 1944 Cotton Street, Calcutta (a); RJ/2921A, 14-12-43 (A) Paper, packing bags (d); 10-4-65 (e).

11. Shri Keshardeo Jhunjhunwala, Shri Mohanlal Janjhunwala, Shri Sajjan Kr. Jhunjhunwala, partners sarying on business under the trade name Messrs. Chanhyamdas Keshardeo, 201B Mahatma Gandhi Jad, Calcutta (a); RJ/3001A, 12-8-61 (b); (A) Spindle and loom oil, magnesium clonide, castor oil and magnesium sulphate (d); 15-4-65 (e).

22 8m. Chameli Devi, Sm. Sushila Devi, Sm. Indrani Ivi, partners, carrying on business under the trade trade Messrs. Phool Chand and Co., 31A Mullick Street, Skutts (a); RJ/2853A, 20-6-58 (b); (A) H. B. wire, virenail, K. K. nail, pannel pin, G. I. wire, flat, iron rod, use, shafting, chanel, joist, m. s. plate, iron bolt and the hook, whasher, barbed wire, stappel nail, window the hook, whasher, barbed wire, stappel nail, window the hook, whasher, barbed wire, stappel nail, window the hook, whasher, barbed wire, stappel nail, window the hook, whasher, barbed wire, stappel nail, window the hook, whasher, barbed wire, stappel nail, window the hook, whasher, barbed wire, stappel nail, window tools, Emery cloth, glass, glass fitting and the hook, including, corresponds, goods, polythone and fittings, cokker, plywood, plastic sheet, puting, the hook, water filter, wing glass, Thermometre, weighing goods (d); Hardware goods, building material (d); 10-4-65(e).

8. (8) Arts and Prints Private Ltd., carrying on inces under the trade name Arts and Prints Private Ltd., (8) 23/91 Naktala M., Calcutta-47, 31 Park Mansion, Calcutta-16 (1) 21 Park Mansion, Calcutta-16 (a); (8) PG/212B 1 BH/3198A (b); 2-4-65 (e).

(8) Shri Chintsharan Saha carrying on business in the trade name Belgharia Lubricating Agency Mears. Ranjit Kumar Bhowmick and Chinta in Saha carrying on business under the trade Belgharia Lublicating Agency, 16A B. T. Road Maria, 24-Pargenas (a); PG/2673A, 4-4-62 (b); [6].

95. Shri Utpalendu Mukherjee carrying on busindts under the trade name Utpal Mukherjee, P-39 Gelf Club Road, Calcutta-33 (a); PG/3148A, 26-12-64 (b); (A) Barbed Wire and Staple (d); 3-4-65 (e).

96. (8) Messrs Ajrt Kumar Guha, Dayabhai Ratmeni Ramji Patel, Dayaram Devshi Patel, Meghji Premili Patel and Sudhansu Gupta carrying on business under the trade name National Timber Co. (6) National Timber Co., (8) 552 Jessore Road, Calcutta-28 (for) 532 Jessore Road, Calcutta-28 (a); PG/1945A, 18-4-87 (b); 6-4-65 (c).

97. (8) Shri Khaderan Lal Sah carrying on business under the trade name Khanderan Lal Sah (for) Khaderan Lal Sah, Mahatma Gandhi Road, Titagarh, 24-Parganas (a); PG/1410A, 13-2-52 (b); 6-4-65 (c).

198 (S) Shri Debendra Nath Bhattacharya, Shri Jitendra Nath Bhattacharya and Jatiya Kalyan Trust carrying on business under the trade name Bhattacharya Rubber Works (for) Shri Jitendra Nath Bhattacharya carrying on business under the trade name Bhattacharya Rubber Works, 174 Jessore Road, Dum Dum, Calcutta-28 (a); PG/2559A, 23-6-61 (b); 7-4-65 (c).

99. Messrs. Debamiya Guha and Geeta Guha carrying on business under the trade name Industrial Equipments and Spares, (S) 70 Selmpore Boad, Calcutta-31 (for) 3 Garcha 1st Lane, Calcutta-19 (a); (S) PG/3192A (for) BH 3500 A(b), 7-4-65 (e)

100 (S) Shri Chinta Haran Saha carrying on business under the trade name Belgharia Filling Station (for) Sarvashri Ranjit Kumar Bhaumick and Chinta Haran Saha carrying on business under the trade name Belgharia Filling Station, 16 B. T. Road, Belgharia, 24-Parganas (a), PG 1606A, 11-6-53 (b); 8-4-65 (c).

101. Messrs, Mohit Kumar Roy Gupta, Mihir Kumas Roy Gupta, Amit Kumar Roy Gupta, Shyamal Kumas Roy Gupta carrying on burness under the trade name Mohit K. Roy Gupta and Bros., 4 Paul Street, Cal-4. (a), SH/2634A, 3-1-58 (b); (A) (1) Raw materials. (2) Plant, machinery, spare parts and accessories. Saws, saw blades and electric motors (3) Consumable stores e.g. S. M. Oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sized timber (c); 10-4-65 (c).

102. Shri Mohit Mohan Dey and Sanat Kumar Dey, carrying on business under the trade name Messrs. Deson Optical Co., 6B Kali Charan Chosh Road, Calcutta (a); SH/3534A, 9.5-55(b); (A) (1) Raw materials Jaint and wire for spectacle frames (after the words-nil) (2) Plant machinery, spareparts, accessories. (3) Consumable stores, e.g., Abrasive powder, rouge and electric bulb, asbestos sheets and boards stainless and fire proof, metal sheets and rods. Hoxiery and other clothing, roller cloth, pitch, soap, oxyacetylene gast an odising and glass printing colour, hydrofinoricapit, (after words nil (c), 10-4-65 (e).

103. Sri Ramgopal Saharia carrying on business under the trade name as Awam Metal Works, 7 Prasanta Kumar Tagore Street, Calentte (4)

- Branch Office 35, Chittaranjan Avenue, Calcutta (1) (a); (S) SH-234B for SH-2526A(b); 10-4-65 (e).
- 104. Messrs. Satyahari Dutta and Sunil Kumar Dutta carrying on business under the trade name Satyahari Dutta and Sons, 43A Ultadanga Road, Calcutta-4 (a); SH/3261A, 10-9-62 (b); (A) Match wood. (d); 10-4-65 (e).
- 105. Shri Barun Kumar Ghosh and Shri Sadhan Chandra Dey Roy carrying on business under the trade name Messrs Uma Steel Corporation, 25A Haradhole Lane, Calcutta-5 (a); SH/3184A, 24-2-62 (b); (A) M.S. plates, r.s. joists, flats, rounds, angles, channels, squares and iron sheets (d); 12-4-65 (e).
- 106. (S) Messrs. Roopchand Choraria, Smt. Sampatrai Devi Choraria carrying on business under the trade name Messrs. Plastic Engineers (for) Messrs. Plastic Engineers, 95-2 Cossipore Road, Calcutta (a); SH/3455A, 28-2-64 (b); (A) Polythene powder, sheets, tubes and bags (d); 15-4-65 (e).
- 107. Shri Narayan Prosad Shaw carrying on business under the trade name Shew Shankar Bhandar. 20 Mohanlal Street, Calcutta-4 (a); SH/3554A, 2-12-64(b); (A) Linseed oil, allachi, jeera, mouri and postadana (d); 15-4-65 (e).
- 108. Associated Accessories Pvt. Ltd., 51 Ganesh Chandra Avenue, Calcutta-1 (a); SL/267B, 29-6-56 (b); (A) Watches and parts thereof (d); 20-3-65 (e).
- 109. Shri Satpal Singh Tawri, Shri V. P. Mehta, Shri Chandra Kant V. Mehta carrying on business under the trade name Messrs. General Marketing Corporation, 54 Ganeah Chandra Avenue, Calcutta (a); SL/4010A. 10-7-63 (b); (A) Electrical pipe (d): 22-3-65 (e).
- 110. Shri Ranbir Dev Thakar carrying on business under the trade name of Messrs. FRP Moulding Corporation, (S) 3 Chittaranjan Avenue, Calcutta-13 (for) Room no. 9, Stephen House, (1st Floor), Dalhousie Square East, Calcutta-1 (a): (S) SL/4346A. (for) EL/3658A (b); 22-3-65 (e).
- 111. Sri Ranbir Dev Thakar carrying on business under the trade name Messrs. Tinwald Plastics, (S) 3 Chittaranjan Avenue, Calcutta-13 (for) Room no. 9, Stephen House, 4 Dalhousie Square, Calcutta-1 (a); (S) SL/4347A (for) EL-3470A (b); 22-3-65 (e).
- 112. Sri Ranbir Dev Thakar carrying on business under the trade name Messrs. Tube Fabrication and Engineering Works, (S) 3 Chittaranjan Avenue, Calcutta-13 (for) 4 Dalhousie Square East, Stephen House, Room no. 9, Calcutta (a); (S) SL/4348A, (for) EL/3471A (b); 22-3-65 (e).
- 113. (8) Mesers. Moti Bai Madhav Singh and Chandra Singh carrying on business under the trade name of Lakshmidas Premji (for) Mesers. Lakshmidas Premji (8) 8 Bipin Behari Ganguly Street, Calcutta-12 (for) 8, Bowbazar Street, Calcutta (a); SL/680A, 6-10-41 (b); 22-3-65 (e).
- 114. Sarbasree J. S. Bachawat, A. B. Mukherji and P. C. Agarwal carrying on business under the trade name of Messrs. Minex Agencies, (S) 71 Ganesh Chandra Avenue, Calcutta (for) 12 Chowringhee Square, Calcutta,

- (a); additional place of business—Calcutta (1), (8) 82, 342B (for) EL/2969A (b); 22-3-65 (e).
- da and Kokil Bhoowada, Dhansukhrai Bhoowada da and Kokil Bhoowada (partners) carrying on business under the trade name Messra. Neptage Printing Works, 3 Bow Street, Calcutta (a); 8L/4019A, 1-8-63 (b); (A) Plant, machinery spare parts and accessories (c); 23-3-65 (e).
- 116. Shri Gosaidas Saha carrying on business under the trade name Mossrs. The Gramophose and Radio Co., (S) 47 Surja Sen Street, Calcuta (a); SL/3962A, 27-2-63 (b); 23-3-65 (c).
- 117. (S) Messrs. A. Laha, H. Laha, B. C. Laha carrying on business under the trade name Union Cycle Co., (for) Messrs. Union Cycle Co., 56 Bentinck Street, Calcutta (a); SL/1242A, 21-4. 47 (b); 24-3-65 (e).
- Row Extension, Calcutta (a); SL/3776A, 12-10-8] (b); (A) (1) Raw materials after the words miled steel, iron and steel, conveyor belting, magneto electroes, aluminium sheet, brass, copper and gumental, belts and nuts, paints, and varnishes, angles pipe wheels, pulleys tools. (A) (3) Consumable store after the words water press paper, cotton waste bush, oils, grease, ball roller, bearings, rubbe sheets, belting coments industrial knives, cutten hammar, blades, valves, wire nettings. (A) Good named below: after the wards "Dies, c.t. at the processing machine and their spares" (c): (A) C. rollers, segments, magnets, conveyor, belting, spare parts (for) C. t. c. machine, ball bearings, roller bearings, pulleys, wheels, machine tools milling machine (d); 25-8-65 (c).
- 119. Shri Sujan Singh Walia carrying on bus ness under the trade name Messrs. Model Buiking & Furnishing Co., (S) 201B Bipin Beha Ganguly Street, Calcutta-12 (for) 20/1B Bowbar Street, Calcutta (a); SL/1139A, 31-7-46 (b); (S) (Raw materials. (2) Plant, machinery. sparts and occessories. (3) Consamable stores, e. is sprit shellac, colours, paints, terpentine oil, supaper, wax, french chalk and glue provided thall goods for which exemption from payment sales tax is claimed are intended for use in tlactual process of manufacture of the goods name below: (i) Furniture for sale (for) (l) Raw materials, (2) Plant, machinery, spare parts and accessives. (3) Consumable stores. Provided that is goods for which exemption from payment of sale tax is claimed are intended for use in the actuprocess of manufacture of the goods named belo (i) Furniture for sale (c); 25-3-65 (e).
- 120. (S) Sarbasree Kantilal Shah and Harendra Japartners carrying on business under the trade natheastra. Auto Diesel Components Services (for) Harendra Kumar Chimanlal Jain, Proprietor, carry on business under the trade name Messrs. Auto Die Components Services, 7 Sooterkin Street, Calcutta SL/4012A, 13-7-63 (b); 27-3-65 (e).
- 121. Shri Susil Kumar Mohta, Sm. Kusun Gu Chand Shah, Kalpesh R. Shah, Chatan A Shah, two partners being 'minor represented by nat guardian Rasiklal Karamchand Shah and Amri Karamchand Shah, father respectively carrying



Bipin Behari Ganguly Street, Calcutta-12 (a);
Bipin Behari Ganguly Street, Calcutta-12 (a);
Bipin Behari Ganguly Street, Calcutta-12 (a);
Bipin Behari Ganguly Street, Calcutta-12 (a);
Bipin Behari Ganguly Street, Calcutta-12 (a);
Bipin Behari Ganguly Street, Calcutta-12 (a);
Bipin Behari Ganguly Street, Calcutta-12 (a);
Bipin Behari Ganguly Street, light fittings, copper to bakelite sheets, lead pipe, pipe fittings, toggle bakelite sheets, lead pipe, pipe fittings, toggle bakelite sheets, lead pipe, pipe fittings, toggle bakelite sheets, lead pipe, pipe fittings, toggle bakelite sheets, lead pipe, pipe fittings, toggle bakelite sheets, lead pipe, pipe fittings, toggle bakelite sheets, lead pipe, pipe fittings, copper toggle bakelite sheets, lead pipe, pipe fittings, lead pipe, pipe fittings, lead pipe, pipe fittings, lead pipe, lead pipe, pipe fittings, lead pipe fittings, lead pipe, pipe fittings, lead pipe, pipe fittings, lead pipe, pipe fittings, le

- Brooke Bond Estate India Ltd., Brooke see, 2 Metcalf Street, Calcutta (a); SL/1338A, 23-2-48; (D) Foodstuffs, cloth (d); 27-3-65 (e).
- 123. Md. Ohiuddin Wara and Md. Nasiruddin Wara arring on business under the trade name Mossrs. Radu id Co., 75-A College Street, Calcutta, (D) Calcutta (S) (S) SL/4352A, (for) SL/291B (b); 26-3-65 (e).
- 134. R. C. Kapur, K. C. Kapur, O. K. Kapur, B. L. lagar carrying on business under the trade name late Leather, 62 Bentinck Street, Calcutta (a); SL/MA, 72-61 (b); Add. Healds, shuttle, leather, buckets, me upper, sole leather, picking band (d); 27-3-65
  - 5. (8) Messrs. Kamal Banerjee, Amal Banerjee, al Banerjee and Sm. Protiva Banerjee carrying basiness under the trade name Messrs. Eureka Pubrasvice (for) Mrs. Kamal Banerjee, Amal Banerjee and Banerjee (minor) and Sm. Prativa Banerjee 7mg on business under the trade name Messrs. The Publicity Service, 157 Dharamtalla Street, atta (a): SL/548A, 25-9-41 (b); 27-3-65 (c).
  - 36. Shri Himonsu Ray and Sudhanshu Kumar 16, partners, carrying on business under the trade 16 feers. Indian Engineers, (S) 11 Sooterkin Street, 12 (for) 20 British Indian Street, Calcutta (a): 14354A (for) EL/3002A (b); 30-3-65 (e).

Sm. Nirupama Jain, Proprietress, carrying on under the trade name Messrs. Mercantile sets, 4 Chandney Chawk, Calcutta (a); SL/, 13-2-65 (b); (A) Raw materials. Provided il goods for which exemption from payment of ax is claimed are intended for use in the actual s of manufacture of the goods named below selamp double, (ii) Pipe clamp single (c); (A) bings, conduit pipes, flexible conduit, cotton gtapes, insulation tape, telephone twine, weld-extrodes, welding rods, flux threaded nipple, sheed is, g. i. sockets, g. i. plugs, pipe screwing, m. s. sand nuts, m. s. hexagonal screw, nuts, wahsors is 3-65 (e).

l. Sri Somendra Kumar Neogi, Dhirendra Nath iad Birendra Nath Neogi, partners carrying on, under the trade name of Messrs. S. D. B.. reial Traders, 12 Malanga Lane, Calcutta (a); ià, 21-9-61 (b); (A) Rubber and after the word imeal (c); 31-3-65 (e).

Sri Somendra Nath Neogi, proprietor, carrying iness under the trade name Messrs. Essen Syn11A Malanga Lane, Caloutta (a); SL/4278A,
1 (b); (A) Laboratory equipments, polithene truns, polithene trube, and glass carboy after at 2 consumable stores, viz (o); 31-3-65 (e).

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- 130. Road Machines (Drayton) Led., 31 Chittaranjan Avenue, Calcutta (a); SL/4061A, 10-12-68 (b); (A) Raw materials (inclusive of components) for manufacture of Mono-rail transporter and its components and concrete weighbatching equipments and their components (c); 31-3-65 (c).
- 131. (S)The Western India Manufacturer's Agency (Private) Ltd., (for) Messrs. The Western India Manufacturer's Agency Ltd., 159E Dharamtola Street, Calcutta (a); SL/2594A, 13-3-45 (b); 31-3-65 (c).
- 132. (8) Sukul Prosad Sharma, Shri Asrafilai Sharma carrying on business under the trade name of Messrs. Sukul Prosad Sharma and Bros. treated as transferee under section 17 of the Bengal Finance (Sales Tax) Act. 1941, in respect of the business of Messrs. Gangajali Devi (for) Mrs. Gangajali Devi, 5A Coal Depot, Sealdah Calcutta-15(a), SL/1884A, 24-2-50 (b); 31-3-65 (c).
- 133 Messrs, Shamji Ladha Rudhani, Kerson Ladha Rudham, Ramji Shamji Rudhani and Khethshi Shamji Rudhani, partners, carrying on business under the trade name K S. Patel and Co. (for) Messrs. Shamji Ladha Rudhani, Kerson Ladha Rudhani, Debshi Jetha Bhadham, Ramji Shamji Rudhani, Narayan Shamji Rudhani, Khethshi Shamji Rudhani, Narayan Shamji Rudhani, Khethshi Shamji Rudhani, Narayan Shamji Rudhani, Khethshi Shamji Rudhani, Shamji Karamshi Rudhani, partners, carrying on business under the trade name K. S. Patel and Co., 534 G. T. Road, Manicktola, Serampore, Hooghly (a); SP/1160A, 7-4-58 (b); 9-4-65 (c).
- 134 (8) Partners Sarbasri Dhirendra Kumar Basak, Gour Chandra Basak, F. F. Mulan carrying on business under the trade name of Messrs. George Bentley and Co. (for) Proprietor Sri F. F. Mulan carrying on business under the trade name of Messrs. George Bentley and Co. 9 Sudder Street, Calcutta (a); TL/372A, 27.9.41 (b); 9.4-65 (c).
- 135. (8) Proprietor Sri Kartik Chandra Kundu carrying on business under the trade name of Kartick Chandra Kundu and Co. (for) Mesars. Kartick Chandra Kundu and Co., 43B Narkeldanga Main Road, Calcutta (a); TL/1863A, 25-8-53 (b); 9-4-65 (c).
- Prokash Sudhan, partners, carrying on business under the trade name of Kanhya Lall Kishori Lall (Cal).

  5 Dharamtolla Street. Calcutta (a); TL/2898A, 22-2-65 (b); Add: Speghettic, tinned meat, tymaed vegetables, vegetables in packet, corn-flour, syrap, dry-fruit, vinegar, sauces, peanut butter, custard powder, laundry sterch, baking powder, salad ofl, gelatine, butter, cheese (d); 10-4-65 (c).
- 137. Messrs. Spencer Acrated Water Factory
  Private Ltd., 87 Dr. Suresh Sarker Rodd,
  Calcutta, Add-(1) P-542 Block "N", New Alipore,
  Calcutta, (2) Nachan Road, Benachitty, Durgapur-t,
  (a); (3) 177A Lower Circular Road Calcutta.
  (a); (3) 3-8-59 (b); Add- (8) Consumable stores,
  TL/164B, 3-8-59 (b); Add- (9) Consumable stores,
  cg. coal, hard-coke, charcoal, fuels, lubrication off coal gas. (for) Ceonsumable stores (c); 10-4-65g (c).
- 138. Messrs. B. H. Smith and Co. Ltd., 48 Dharaintolla street, calcutta (a); TL/451A, 27.9-41 (b); Delete-Consumable stores-timber, coir, gunny, canvas (c); (Add) Dunlopillo foam rubber products, (Add) Dunlopillo foam (d); 15-4-65 (e).

139. (8) Sri Anukul Chandra Chandra, proprietor, carrying on business under the trade name of Sham Lall Chandra and Sons. (for) Messrs Sham Lall Chandra and Sons. 107 Dharamtolla Street, Calcutta (a); TL/2858A, 4-10-41 (b); 15-4-65 (e).

140. Messrs. Bengal Photo Co., Private Ltd., 15/3 Chowringhee Road, Calcutta (a); TL/660A, 26-6-62 (b); (Add) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:—(i) Photograph (Delete) Photo goods, camera, chemicals and (1) any other raw materials, (2) plant, machinery, spare parts, accessories and consumable stores, (3) building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of photograph for sale (c); (Add) Photo chemicals and (Delete)-Chemicals. (d); 15-4-65 (e).

141. (S) Partners Sri Gandalal Bapulal Shah, Sri Vadilal Bapulal Motasa, Sri Amratlal Bapulal Motasa, Sri Kantilal Gandalal Shah, Sri V. M. Hindia, Sri M. M. Shah, Sri A. V. Motasa carrying on business under the trade name Bombay Motor Accessories Agency (for) partners Sri Gandalal Bapulal Shah, Sri Vadilal Bapulal Motasa, Sri Amratlal Bapula Motasa, Sri Kantilal Gandalal Shah carrying on business under the trade name Bombay Motor Accessories Agency, 41 Dharamtolla Street, Calcutta (a); TL/1872A, 6-10-53 (b); 17-4-65 (e).

142. (S) Partners Sri Swapan Kumar Biswas, Shri Jyoti Biswas, Sm. Jyotsna Biswas carrying on business under the trade name J. Biswas and Co. (for) Partners Shri Jadupati Biswas, Sri Jyoti Biswas, Sri Swapan Kumar Biswas, Sm. Jyotsna Biswas carrying on busines under the trade name J. Biswas and Co., (S) 2 Chowringhee Road, Calcutta (for) 9B Dalhousie Square, Calcutta (a); (S) TL/2922A(for) EL/189B (b); 19-4-65 (e).

143. Partners Shri Shamoon Khamusi and Ismail Zabeeh, Mr. Hasan Ali carrying on business under the trde name Ellico Stores, 80/B Ellict Road, Calcutta (a); TL/2203A, 16-5-59 (b); (Add) Confectionery, dry fruit, butter, ghec (d); 21-4-65 (e).

144. (S) Partners Sarbasri Dhirendra Kumar Basak, Gour Chandra Basak carrying on business under the trade name of Messrs, George Bentley and Co., 9 Sudder Street, Calcutta (a); (for) Dhirendra Kumar Basak, Gour Chandra Basak and F. F. Mulan carrying on business under the trade name Mossrs, George Bentley and Co., 9 Sudder Street, Calcutta, TL/372A. 27-9-41 (b); 22-4-65 (e).

145. (8) Thamwah Sing, Proprietor, carrying on business under the trade name Messrs. Ching Wah Co., 118 Ripon Street, Calcutta (for) Mr. Leang Ching Wah, Tam-Sue and Tham Wah Sing and Tham Konga Wah, Partners, carrying on business under the trade name of Messrs. Ching wah and Co., 118 Ripon Street, Calcutta (a); TL/1707A, 4-4-52 (b); 7-4-65 (e).

146. Mesers, Ashoka Marketing Ltd.118A Barabazar Road, Calcutta (a); R/B 1085A, 10-9-48 (b); (D) General merchandise as and when required and certified for

resale. (A) Plywood and plywood products, is hessian, jute products, cement, asbestos, plastic polythene products, cycle, cycle accessories, ceimproving and water proofing compound, electrical ament and accessories, soda ash, soda bicarb, plasm, calcium chloride, sulpheric, ferric alam, spiron and steel, iron pipes, manhole covere, bel hoses and aluminium sheets. (d); 8-4-65 (e).

147. (S) Messrs. Kamala Devi Jhawar. Chin Lal Jahawar, Gangadas Jhawar, Umadevi Jhawa Hemlata Jahawar, partners, carrying on business the trade name G. D. Jhawar (for) Messrs G. D. Jh 7 Lyons Range (4th Floor), Calcutta (a): LR/1-6-1-48 (b); (D) Paper, boards, dyes. chemica and oil seeds (d); 12-4-65 (e).

Explanatory notes—Regarding the amendr made, the following code letters have been used to inc the manner in which the particulars of a regista have been amended:—

(A) means "Add"; (D) means "Delete", (S) r "Substitute".

S. K. BOSE. Commiss

No. 132 C. T.—29th April 1965.—In pursuanthe provisions of section 9 of the Bengal Fn (Sales Tax) Act, 1941 (Bengal Act, VI of 1941' following names and addresses of registered detogether with a description of the goods covertheir registration certificates whose registrations the Act were cancelled with effect from the date 1 against each of them are published for general 1 mation:—

Notes:—(a) Serial number, name, address, chief of business and number of branches.

- (b) Number and date of the registre cortificates.
- (e) Goods for use in manufacture in Bengal for sale.
- (d) Goods for resale in West Bengal.
- (e) Date of cancellation.

1. Messrs. K. K. Sen & Co., 121 Kalighat I Calcutta (a); AL/57A, 18-9-41 (b); Stationeries, he sports goods, eigarettes, glass goods, matches, its, hurricane, provision, general merchandisc when required (d); 10-4-65 (c).

2. Sm. Sabitri Garai, Proprietress, carrying business under the trade name Messrs. Ganesi (dra Garai, Munshibazar, Asansol, Dist. Burdwa AS/1977A, 16-4-59 (b); cocoanut (d): 5-4-65 (e).

3. Shri Srinivas Goenka carrying on b under the trade name Messrs. Goenka & Ca Cross Street, Calcutta (a); AT/3475A, 29-4-i Textiles (d); 17-4-65 (e).

4. Shri Narayan Prosad Jhunjhunwalla ca on business under the trade name Rajkumar at 4 Amratalla Lane, Calcutta (a); AT/3481A. 7-6-Electrical goods and dhuna, tin block, can and gunny bags (d); 21-4-65 (c).

5. Messrs. Electrical Manufacturers and Su Private Ltd. carrying on business under the name Messrs. Saroj Electrical Manufacturid

- 2 Binin Pal Road, Calcutta (a); BH/3782A, 31-10-60 (b); (1) Raw materials, (3) Consumable stores provided that all goods for which exemption from payment of sales is claimed are intended for use in the actual process of manufacture of the goods named helow: fisores.nt lamp starters, flood light, flood light fittings (c): 15-4-1965 (c).
- 6. Messrs, Akinchan Paul, Barrabazar, Bankura (a): 8K/157A. 10-8-49 (b); Cloth, readymade garments, hosicry goods, chadar, gamcha, umbrella, curtain (d): 9.3-65 (c).
- 7. Subarna Dutta, Proprietor, carrying on business under the trade name Messrs. Subarna Dutta's Cloth Shop, Barrabazar Bankura (a); BK/153A, 26-7-49 (b); Bandloom cloth, hosiery goods, readymade garments (d); 10-3-65 (c).
- 8. Amiya Bhusan Mukherjee, Vishnupur, Bankura a); BK/111A, 26-5-47 (b); Silk (d); 10-3-65 (e).
- 9. Messrs. New Mukherjee Press, Cinema Road, Sutanganj, Bankura (a); BK/319A, 16-1-58 (b); Raw materials, plant machinery, spare parts, accessories, susumable stores, viz., paper, ink, types, blocks, roles, wooden articles. Provided that all goods for which exemption from payment of sales tax is claimed, are intended for use in the actual process of manufacture of the goods named below: Printed forms (c), 103-65 (c).
- 10. Messrs. Bancswar Chosh and Gobinda Chandra Ghosh carrying on business under the trade name Bancswar Chosh Gobinda Chandra Ghosh. Lalgola Munidabad (a); BR/474A, 13-6-58 (b); Jute and rrals (d), 20-4-65 (c).
- 11. Messrs. Rameswar Dayal, Chhaganial Aguralia carrying on business under the trade name lessrs. Ramkrishna Mistanna Bhandar, Bhowaniganj kaz. Cooch Behar (a); CB/557A, 20-9-57 (b); 1) Raw materials. (2.) Plant, machinery, spare parts ad accessories, (3.) Consumable stores, viz., ground stoil, tea leaves, spices, ghee and coal. Provided hat all goods for which exemption from payment of less tax is claimed are intended for use in the actual rocces of manufacture of the goods named below: i) Cooked food, tea, sweetmeats and curd (c): 74-65 (e.)
- 12. Shri Madhavdas Shah, Proprietor, carrying on siness under the trade name Jay Agencies of 12 bia Woodmunt Street., Calcutta (a); CR/2972A. 512-59 (b); (b) Brass rod, bolts and nuts, hardware. is and pipe fittings, cycle accessories (d): 12-4-65
- 13. Messrs. Lachmi Narayan Agarwala, Tansukrat prwala, Shewchandrai Agarwala, Kunjalal Agarwala, Daulatram Agarwala, Jugal Kishore Agarwala, layaliram Agarwala and Balmukand Agarwala mying on business under the trade name Mansaram adam. 402 Upper Chitpur Road, Calcutta (a): 1,845A, 25-9-41 (b); Hessian, gunny, jute carpets. Let, carbon paper, aluminium sheets, metal ware. Let, acting and sheet cutting, iron gate, channel let and T-screw and washer, rivets, tubs, household late fittings and equipments, door and window late, electric motor, drill machine, rice-hauller, leaded metal, shafting, ball bearing, spades, gaity, look, axes, hammer, crowbar, mozel, files, tape,

- hinges, metalware, dhama, ourtain, rod, ateel, wool, hooks, heltings, and fittings, emery and mand pape hoops, steel furniture, gauge, glass, syren, craicible, lead zink, gun-metal, welding and soldering materials and instruments, tubewell with spare parts and fittings, insulation board, white and coloured cement, coccanut, mahua, rice-bran, linseed and turpentine oil, soda ash and causties, amonia, bleaching powder, hydrowax, carbide, napthaline, tutia, lime, loban, champhor, nitre, alum, nisadal, borax, dry colour, abir, fireolay, indigo, school and office stationery, account books, rubber sheets and pipes, hose pipe, alkathene, and plactic sheet, water tank and pump, vermilon, stained ink, putty rubber and rubber foam, pillow and sofa, florescent tube and fittings, ice box, hot-carrier, water filter, tharmoflask, kerosin stoves and its spare parts and fittings, cane basket, latkandana, lac, glue, crockery, fafar, roli mehndi, toilets, combs, soap cass, button clips, brass, needle, lace, stitching machine. pins, nail cutter, silver golden gota, hair clips, sohag-pindi, tooth paste, alta, clastic bangle, cotton waste, dry fruits, ply wood, coaltar, rubber cloth, candle, chalk, powder, paints and varnish, brass and copper sheets, much I titles and tea, umbrella and fittings, r adymade garments, hosiery goods woollen yarn and goods, shewing thread, holdall, rexin cloth, syurvedic medicine, abir, papers, betchuts, card-bord, groundnut oil, bucket, pan, glass ware, aluminium ware, wire rods and serap, coir and coir products, sanitary fittings, tiles, thermometre, fire bricks, hire nails, iron safe, start cabinet, locks, iron serap, tin ware, tea garden stores, bolts, nuts, g. i. shoets, iron joist, angle, flat and rods, pipe and fittings, electric troch and battery, ventilators, tarpaulin, phinyle, scales, iron trunks, small tools, rajan, asbestos sheets (d); 10-4-65
- 14. Shri Manmotha Nath Sirkar carrying on business under the trade name Mesers, R. B. Sirkar and Co., 26 Rishi Bankim Road, P. O. Naihati, 24-Parganas (a), PG 2273A, 15-1-60 (b), (1.) Raw materials, (2.) Plant machinery, spare parts and accessories, (3.) Consumable stores, viz., nitric acid and charcoal. Provided that all goods for which exemption from payment sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) gold ornaments, silver ornaments (c); stones, gold and silver (d), 8-4-65 (c).
- 15. Messrs. Osborn (India) engineering (Private) Ltd.. P-17 Mission Row Extension. Calcutta (a); SL/3918A. 9-1-62 (b); (1.) Raw materials: iron and steel, conveyor belting, magnetto, electrodes, aluminium sheet, brass, copper & gun metal, bolts and nuts, paints and varnishes, angles, pipes, wheels, pulleys tools; (2.) Plant machinery, spare parts accessories, (3.) Consumable stores, viz., cotton waste, bush, oils, grease, ball and roller bearings, rubber sheets, belting sagments, industrial knives, cutters, hammer, blades, valves, wire netting, provided that all goods for which exemption from payment of sales tax is claimed are machine for use in the actual process of manufactures of the goods named below: (i) c. t. c. tea processing machine and their spares. (c); c. t. c. rollers segments magnets, conveyor, helting, spare parts, force, t. c. machine, ball bearing, roller bearing, pulleys, wheels, machine tools, milling machine (d); 25.3.36

16. Messrs. B. K. Ghosh & Co., 7 Gomes Lane, Calcutta (a); SL/2146A, 2-5-57 (b); Building materials, sanitary and electrical goods (d), 31-3-65 (e)

Explanatory notes regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meanings noted against each:—

A-Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 135 C.T.—29th April 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
- (b) Number and date of the registration certificato.
- (c) Goods for resale.
- (d) Goods for use in manufacture or processing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation or distribution of Electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/
- 1. Mesers. Banka Singh, Gursaran Singh and Gurnam Singh, carrying on business under the trade name D. N. Singh and Co., P.O. Kalipahari, Burdwan (a); 808A (AS) (Central),10-4-65 (b); Stone materials (d); Plant, machinery, spare parts and accessories for use in manufacture of stone chips and ballast and for raising of boulders (c).
- 2. Sarbasree Harjibandas Gandhi, Ratilal Mehta and Kantilal Vora, partners, carrying on business under the trade name Reliable Traders, 3 Karbala Md. Street, Calcutta (a); 1444A(AT) (Central), 19-4-65 (b); Chains (c).
- 3. Sarbastree Bisheshar Lall Kajaria, Santi Kumar Kajaria and Smt. Chanda Devi Kajaria, (minor), partners, carrying on business under the trade name Jay Bharat Corporation, 28 Amratala Street, Calcutta (a); 1445A(AT)(Central), 20-4-65 (b); Cotton and staple yarn, Hosiery yarn and weaving yarn.(c);
- Shri Manindra Nath Kundu (proprietor), carrying on business under the trade name Messrs. Bharati Iron and Steel, 99/4D Karaya Rd., Calcutta-19 (a); 919A(BH) (Central), 9-4-65 (b).

- 5. Messrs. Jayashree Enterprises (Pr.) Ltd., can ing on business under the trade name Machine Pa Mfg. Co., 9/3 Hungerford St., Calcutta (a); 921A(B (Central), 10-4-65 (b); Ferrous and non-ferrous meta tools, machinery and accessories for use in manufacts of machine parts and accessories (d).
- 6. Shri Om. Prakash Munhra, carrying on busing under the trade name Messrs. Climex Corporation 10 Tara Chand Dutta Street, Calcutta (a); 1615A(Central), 15-4-65 (b).
- 7. Mesers Budhmal Jain, Roopchand Surana a Rawatmal Nabata, carrying on business under t trade name R. Machinery Mart, 3 Mangor Lane, C cutta (a); 920A(EL) (Central), 19-4-65 (b).
- 8. Indo-American Electricals Ltd., 21 (ld Cot House Street, Calcutta (a); 921A (EL) (Central), 204. (b); (1) Raw materials, (2) Plant, machinery, spa parts and accessories in the manufacture of super en melled copper wires (d).
- 9. Shri Kikabhoy, Mohammedali, carryng on business under the trade name Messrs. Timco Industre 56/2 Dasarath Ghose Lane, Howrah (a): 1045A(HV (Central), 17-4-65 (b)...
- 10. Messrs. A. C. Chattrerjee & J. K. Kundu, ear, ing on business under the trade name The Salkia Indu trial Works, 195/1 G. T. Road, North, Ghusury, Hown (a); 1046A(HW) (Central), 17-4-65 (b); Lime stone as other raw materials other than declared goods for the manufacture of machinery parts and C. I (astaged).
- 11. Messrs. B. Chakraborty & R. N. Chatterje carrying on business under the trade name Madhusa Electrical & Engg. Corporation, 229 Netaji Subh Road, Howrah (a): 1047A(HW) (Central) 19-44 (b).
- 12. Messrs. K. Bindal, P. Agarwal, R. B. Gupl and S. L. Agarwal, carrying on business under the trac name Shiv Kali Pipe Co., 135/45C Girish Ghosh Ros Ghusury, Howrah (a); 1048A/HW) (Central), 1944 (b).
- 13. Shri Puranmal Jain carrying on business and the trade name, Mahabir Steel Supply Compant 63 Sir Hariram Goenka Street, Calcutta (a), 1173A(JI (Central), 10-4-65 (b).
- 14. Kaviraj Purusottam Sharma and Shri Kumar Sharma, carrying on business under the n Dhanwantari Chikitaalaya, 23A Kalakar Street, cutta (a); 1174A(JK) (Central), 12-4-65 (b); Var type of herbs and roots and indigencous drugs for purpose of manufacturing Ayurvedic medichines, to paste (d).
- 15. Sarbashri Dashrath Kumar Agarwal, Shyar Gupta, and Krishna Kumar Agarwal, carrying on b ness under the trade name, Prompt Supplier, 21B Cass Street, Calcutta (a); 1666A (LR) (Central), 54 (b); Asbestos Cement sheet (c).
- 16. Sarbashri Chumilal Gulabchand Dani, Gokuld Raghunathdas Hakani, Hiralal Dharamshi Modi, Je tilal Vrajial Mehta, Pravinchandra Chiotalal Ha

- and Vascatisat Pratagrai Hakani, carrying on business under the trade name C. G. Modi & Co. 18 Netaji Subhas Road, Calcutta (a); 1657A (LR) (Central), 6-4-65 (b); R. S. Joiets (c).
- 17. The Indian Shipping Co. Limited, carrying on husiness under trade name of Metal Engineering Indubuses under trade name of Metal Engineering Indubuses India Exchauge, Calcutta. Additional Place, 253 Mathematical Benesie e Road, Birati, Calcutta-52. (a), Mathematical Control 6-4-65. (b); Machinery for use in the manufactur of the following of goode, (i) Automobile spare parts, (ii) Automobile Components, (iii) Assumition carriere jd).
- 18. Sarbashri Eusufbhoi Hasanali Paliwala and and Hussainbhai Golamali Habib, carrying on business under the trade name Messrs. The Central Pipe Fitting Mart. 23 Canning Street, Calcutta (a); 1658A(LR) ((2ntral), 10.4-65 (b); Valves (c).
- 19 Shri Babulal Jain, carrying on business urder the 19 Shri Babulal Jain, Fatak Bazar, Kharida, P.O Kharagpur, district Midnapore (a); 515A(MN) (Central), 15-4-65 (b); (1) Pan masalla, (2) Classware, (3) Perfumeries, (4) Cosmetics and (5) Fireworks (c).
- 20. Messrs. Sakti Kumar Bhattacharjee, Bhupati Nath Mukherjee and Amar Kumar Paul, carrying on siness under the trade name Sakti Carbon Enginring Co., 8/3 R. K. Ghosal Road, Calcutta-42 (a); MA(PG) (Central), 29-3-65 (b);
  - 21 Messis. Namita Basu and Tulsi Kurdu, carrygen business under the trade name Basu Brothers, Luxui Sree", Plot No. 491, Basunagar, P.O. Madhyamam, 24-Parganas (a); 894A(PG) (Central), 31-3-65 3); Cement (c).
  - 22. Shrimati Mira Choudhury, carrying on busiess under the trade name A. C. Electrical Trading beporation, 186/12 Gopal Lal Tagore Road, Calcutta-35 b; 895A(PG) (Central), 31-3-65 (b).
  - 23. Messrs. Harihar Singh, Sulabha Devi, Virendra labadur Singh and Rajendra Procad Singh, carrying a business under the trade name Sulay Industries, 3 Station Road, P.O. Karkinara, 24-Pargaras (a); MAPG (Central), 31-3-65 (b); Radio parts and accemines and Cycle parts and accessories (c); Raw materials blanded for use in the manufacture of Radios and Cycles id.
  - 34. Sri Golak Behari Banerjee carrying on busiim under the trade name Messra Banerjee Timber linehant, P.O. Raghunathpur, Dist. Purulia (a), APR) (Central), 10-4-65 (b); Timber and log (c); her and Raw mat rials provided that all goods which exemption from payment of sales that is claimed intended for use in the actual process of manufactof the goods named below for sale of the wooden iture, plank log, door frame (d).
    - i. Sri Ranjit Kumar Singha Rao, carrying on iness under the trade name Messrs K. Lime Kiln, Post Jhalda, Dist. Purulia (a); la(PR) (Control), 10-4-65 (b); Lime and limestone Raw materials provided that all goods for which include the second process of manufacture makes for use in the actual process of manufacture makes the second products. (d):
    - Sri Banarashilal Kedia, Sri Ram Swarur Kedia, Pestarlal Kedia, partners, carrying or business the trade rame Mesers. Surajmal Shreegopal, Rabindra Sarani, Calcutta (a); 930A(RJ) al),-15-4-65(b); Pulses (c).

- 27. Shri Bhanu Kumar carrying on business under the trade name, Bhanu Kumar, 41/1 Bhupen Bose Avenue, Calcutta (4) (a), 1220A(8H) (Central), 10-4-65 (b), Stone chips (c).
- 28. Messrs. India Selling Organization Ltd.,8 Brojadayal Show Lane, Calcutta-2 (a); 1221A (SH) (Central), 15-4-65 (b); Wire and wire rod (c).
- 29. Sri Gopinath Sett, carrying on business under the trade name Messrs. Sett Radio Stores, 3B Madan Street, Calcutta (a), 1731A (SL) (Central), 28-3-65 (b); Radio parts and accessories (c)
- 30. Mesars. Villart Electronic Industries Private Ltd. 33 2A Sankaritolla Street; Calcutta (a); 1732A (SL) (Central), 26 3-65 (b); Brass insterials provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bongal for sale of the goods named below (i) Electrical, electronic and Telecommunication, (ii) spares and accessories (d).
- 31. Sarbacce 'd K. Banerjee, Sm. Prativa Banerjee, Sri Kamal Ki. Banerjee, Shyamal Kr. Banerjee, carrying on business under the trade name, Mossis. Eureca Publicity Service, 157B Dharamtala Street, Calcutta (a), 1733A (SL) (Central), 27-3-65 (b).
- 32 Sri Sukhraj Tarneja, Mahindai Narain S. Tarneja, Arjundev Kathuria, Sushil Kumar Nangia, Rajnaraie S. Tarneja, Sm. Savitri Dovi, Sm. Premlatta Madan, carrying on business under the trade name, Messrs. Associated Sales Corporation, 16 Ganesh Chandra Avenue, Calcutta (a), 1734A (SL) (Central), 29-3-65 (b); Crucibles, copper tubes, brushes wheels, cadmium chloride, metal cleaners, chemicals (industrial) fi rrous and non-ferrous(c)
- 33. Sarbasree Gurmukh Singh, Harcharan Singh, Mohan Singh, carrying on business under the trade name, Messis Karbo Traders, 8 Princep Street, Calcutta (a), 1735A(SL) (Central), 31-3-66 (b), Spare parts, accessories of motor vehicles (c).
- 34 Sarbasree Tirath Singh Soni, Dalip Singh Soni, Curdial Singh Mami, Amarjit Singh Soni, carrying on business under the trade name, Mesars. Soni Corporation, 5 Sooterkin Street. Calcutta (a); 1736A(SL) (Central) 31-3-65 (b), Spare parts and accessories of motor vehicles (c)
- 35 Sri Somendra Kumar Neogi, carrying on business under the trade name Messrs. Essen Synthetics, 11A Malanga Lane, Calcutta (a); 1737A (SL) (Central), 31-3-65 (b); Acetone (d).
- 36 Sarbasrec Jagat Singh Ubhoroi, Pritam Singh Bedi, carrying on buiness under the name Mosses. Export Trade Links, 14 Princep Street, Calcutta (a); 1738A (SL) (Central), 31-3-65 (b); Spare parts and accessories of motor velchies, padlocke (c)
- 37. Sri Jaswantrai Pransankar Mewar, carrying on business under the trade name, Messrs. J. P. Mewar & Co., 1 Chittaranjan Avenue, Calcutta (a); 1739A (SL) (Contral), 31-3-65 (b).
- 38 Sri Trambaklal D. Kothari, Chandulal V. Sah, Sm. Sushila N. Kothari, Jaswanti J. Kothari, Indumati

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- H. Kothari, Harshadray U. Kothari, carrying on business under the trade name, Messrs. Kothari Auto Parts, 7 Sooterkin Street, Calcutta (a); 1740A(SL) (Central), 1-4-65 (b); Motor parts and accessories, spare parts of tractors (c).
- 39. Sri Hari Paul Bhalla, proprietor, carrying on business under the trade name, 'Andrew, Anderson & Co. (India), 95C Dharamtolla Street, Calcutta (a); 976A (TL) (Central), 9-4-65 (b);
- 40. Shri Arjan H. Sippy, proprietor, carrying on business under the trade name, The Standard Tube & Hardware Mart, 81/A Lower Circular Road, Calcutta (a); 977A(TL) (Central), 10-4-65 (b); Electrodes holders (c).
- 41. Sri Jagadish Chandra Malhotra, proprietor, carrying on business under the trade name, United Commercial Industries Corporation, 43 Free School Street, Calcutta (a); 978A (TL) (Central), 11-4-65 (b); Telefix Rotatots, Phonorests, Drawing instruments, Dyes, Bolts, nuts (c).
- 42. Sarbasri Digbijoy Singh, Harnam Singh, partners. carrying on business under the trade name Automatic Components and Devices Co., 46J S. N. Banerjee Road, Calcutta (a); 979A (TL) (Central), 12-4-65 (b).
- 43. Sri Arjan H. Sipphy, proprietor, carrying on business under the trade name Hira & Sons., 81/A Lower Circular Road, Calcutta (a); 980A(TL) (Central), 15-4-65 (b); Inks (c).
- 44. Sarbasri Jothanand Tahilram, Jamnadas Tahilram, partners, carrying on business under the trade name, Jamna Ganga, G-48 New Market, Calcutta (a); 981A(TL) (Central), 19-4-65 (b); Sarces (c).

#### S. K. BOSE, Commissioner.

- No. 136C.T.—29th April 1965.— In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act, were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:
  - Notes.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for resale.
  - (d) Goods for use in manufacture of processing of goods for sale.
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation, or distribution of Electricity or any other form of power.

- (g) Goods for use in the packing of goods for tresale.
- (h) Date of amendment.
- 1. (8) Amar Nath Mullick, Samar Nath Mull Sm. Renuka Mullick and Sm. Gita Mullick, carrying business under the trade name Mesers. Annapa Chemical Industries (for) Amar Nath Mullick, Sa Nath Mullick, carrying on business in the trade name Mesers. Annapurna Chemical Industries, 22A Pitan Ghatak Lane, Calcutta-27 (a); 300A (AL) (C). 31-16 (b); 10-4-65 (h).
- 2. (8) Dilip Kumar Das, Sudhir Chandra l carrying on business in the trade name Messrs. l Punjab Tannery (for) Sudhir Chandra Das, carry on business in the trade name Messrs. New Pun Tannery, 96 Ashutosh Mukherjec Road, Calcutta 85A(AL) (C), 18-7-57 (b); 10-4-65 (h)
- 3. (S) Surbasree Vithaldas G. Shah and Nalin Chan V. Shah, partners, carrying on-business under the tr name, "Empire Trading Co." (for) Sri Vithaldas Shah, proprietor, carrying on business under the tr name "Empire Trading Co.", 8 Amratala Street, (cutta (a); 1286A(AT) (Central), 8-12-62 (b); 19-4 (h).
- 4. Shri Sagarmal Agarwalla, carrying on busic under the trade name "Goyalka Brothers" (8) Noormal Lohia Lane, Calcutta (for) P/4 New How. Bridge Approach Road, Calcutta (a), 1427A(&(C), 17-2-65 (b); 20-4-65 (h).
- 5. Sarbasree Doshalal N. Sehth, Narendra Kun Doshalal, Kishori Kant Doshalal and Sashikant Doslal, partners, carrying on busineess under the transme "Narendra Kumar Sashikant", 23 Amrat Street, Calcutta (a); 586A(AT) Central, 1.7.57, (A) Gugal, gum, sandal wood, menthol, milkpower lajwanti and spices (c); 20-4-65 (h).
- 6. (S) Sri Vallabhdas Bhawambhai Patel, Mansukhlal Bhawanibhai Patel, Sri Vithaldas Chakub Patel, Sri Chhagganlal Jethabhai Patel, Sri Chaggai Jadavji Patel, Sri Bhagwangi Bhawambhai Pa partners, carrying on business under the trade ns "M. B. Patel & Co." (for) Sri Vallabhdas Bhawamb Patel, Sri Mansukhlal Bhawambhai Patel, Sri Jamna Bhawambhai Patel, Sri Vithaldas Chakubhai Pa Sri Devshi Nanji Patel, Sri Chhagganlal Jethab Patel, Sri Chhagganlal Jadavji Patel, partners, carry on business under the trade name "M. B. Patel & 14/3 Rupchand Roy Street, Calcutta (a); 1129A (1 (Central), 2-11-60 (b); 21-4-65 (h).
- 7. Sri Shadiram Sharma, proprietor, carrying on bouness under the trade name, "Shadiram Sharma".

  Mallick Street, Calcutta (a); 1431A(AT) (Centrology) (Centrolog
- 8. (S) Sri Mohadeo Lal Khandelwal (proprietor) cailing on business under the trade name Messra. Chun Mahadeolal (for) Messrs. Mohadeolal Khandelwal, Ballal Khandelwal and Birijmohan Khandelwal, carrion business under the trade name, Messra. Chun Mohadeolal, P.O. Raniganj, dist. Burdwan (a); 1 (AS)(Central), 20-7-57 (b); 10-4-65 (h).

- 9. Mrs. B. Chugani, alias Mrs. Isware Chugani, rrying on business under the trade name Messrs sted Equipments and Machinery Co., 39 Park Street sloutts (a); 916A(BH) (Central), 22-3-65 (b); (A) amonia Paper and Tracing Paper (c): 10-4-65 (h)
- 10. Sri Gurmukh Naraindas Advani, carrying on business under the trade name Messrs. Hindusthan Precision Tools, 6 Russel Street, Calcutta-16 (a); (4)1A (BH) (Central), 2-2-65 (b); (A) Milling slide shaft vice furface grinder, Electrical wares, Switches, Tube, Fan, Flexible grinder, spring Washer, Poliching Machine, Press and Magnetic chuck. Forgings (c); 10-4-65 (h).
- 11. (8) Sm. Uma Uppal carrying on business under the trade name, Messrs. M. Uppal & Co. (for) Sm Uma Uppal, Sri Lalla Amarnath, Master Deepak Uppal and Kumari Meera Uppal. carrying on business under the trade name M. Uppal & Co., 40 Theatre Road, Calcutta (a): 79A(BH) (Central), 28-6-57 (b); 12-4-65 (h)
- 12 (8) Messrs. Electrical Manufacturers & Suppliers Pr. Ltd., carrying on business under the trade name Messrs. Saroj Electrical Manufacturing Co. (for) farojini Narayan (propri tress) carrying on business ander the trade name Messrs. Saroj Electrical Manufacturing Co. (S) 2 Bipin Pal Road, Calcutta (for) Pal Road, Calc
- 13. Messrs. Bhabani Prosad Chakraborty, Mrnung Chakraborty (partners) carrying on business under in trade name Messrs. The Universal Engineering forts, Sadarghat, Burdwan (a); 228A(BN)(C ntral), 112-64 (b); (A) (1) Steel windows, doors and ventiums, (2) Steel gate, (3) Steel furniture (including rel Almirah), (4) Buckets, (5) Rice Mill parts, (6) Nails d (7) Steel Building Structure (d); 2-4-65 (h).
- 14 Messra, Labh Chand Chhajer, Bhanwarlal Chhajer i Lachhiram Chhajer, carrying on business under the de name, Labhchand Lachhiram Chhajer, Salar, shidabad (a); 13A (BR) (Central), 1-7-57 (b), "Lusseed oil" (c); 17-4-65 (h).
- (8) Keshab Chandra Banik, Bankun Chandra ik and Paresh Chandra Banik, carrying on business or the trade name Rakhal Chandra Keshab Chandra ik & Sons. (for) Messrs. Keshab Chandra Banik Bankun Chandra Banik, carrying on business under trade name of Rakhal Chandra Keshab Chandra k & Sons, Nripendra Narayan Road, Cooch Behar 249A(CB) (Central), 9-3-65 (b); 17-4-65 (h).
- (S) Messrs. Chandmal Nahata. Chandmal ta and Ranjitmal Nahata, carryiing on business the trade name Messrs. Hiralal Jhumarmal ta (for) Messrs. Jhumarmal Nahata, Chandmal a, Chandanmal Nahata and Ranjitmal Nahata, og on business under the trade name Messrs. Jhumarlal Nahata, Rupnarayan Road, Cooch (a); 62A (CB) (Central), 27-6-57 (b); 17-4-65 (h).
- Bri Amar Nath Sethi, carrying on business under the name Messrs. Fancy Plastic Works, 8 Ram Saha Lane, Calcutta, (A) Additional place of Calcutta (one) (a); (S) 115B (CL) (Central), NA (CL) (Central) (b); 9-4-65 (h)

- Exchange Place Exin., Calcutta (a); 1458A(CL) (Control) 5-3-64 (b), (A) Electric lamps, electric wires (c); 10-4-65 (h)
- 19 (8) Shrimati Indumati Dushi, carrying on business under the trade name of Messrs. James (Nor) Shri Jashvantalal M. Shah, carrying on business under the trade name "James". 11 Ramprosad Shah Land Calcutta-1 (a), 1393A (CL) (Central), 17-9-68 (b);-10-4-65 (b)
- 20 (8) Messa Dhanpat Rui Gupta, Arun Kumar Gupta Ashrafi Devi Singla and Janki Devi Gupta, carrying on bisaness under the trade name Shree Dhakalia Industries (for) Messas Shree Dhakalia Industries, 138 Canning St. (Valentia (a): 1031A (CR) (Central): 19-6-57 (b). 9-4-65 (h)
- 21. (8) Sarbasree Kamala Devi Agarwal, Ramesh Chandra Agarwal and Shyama Charan Goyal, carrying on business under the trade name Messrs, Pigmenta & Chemical Products (for) Sarbasri Ram Chandra Goyal and Siyamacharan Goyal carrying on business under the trade name Messrs Pigments & Calcinical Products, 10 Armenian Street, Calcinta (a); 1579A (CR)(Central), 1-1-53 (b) 9-4-65 (h)
- 22 (8) Chandra Mohan Halwasiya (proprietor), carrying on business under the trade name Laboil Distributors (for) Messrs Madan Mohan Halwasiya, and Chandra Mohan Halwashia carrying on business under the trade name Luboil Distributors, 138 Canning Street, Calcutta (a), 467A (CR) (Central), 5-7 57 (b), 9-4 65 (b)
- 23 Sri Ananta Roy K Seth (proprietor), carrying on business under the trade name, Mossis, Rashmi Trading Co., 40 Strand Road, Calcutta (a); 1823A (CR (Central), 8.3-65 (b), (A) Pipe fittings (c); 10-4-65 (h)
- 24 Jb Mohamedally Essufally, Jb. Abbashboy Abedally, Jb Taiyebbhoy Hassanally, Jb. Sirajbhoy Mohamedally and Jb. Nuruddin Abbashboy (partners), carrying on business under the trade name S. Abbas & Co., 12B Chive Row, Calcutta (a): 21A (CR) (Central) 14-6 57 (b): (D) Hardware, (A) Boiler mountings, pulles, pulley blocks, wires and wire repes, bolts and nuts, renches, weighting scales, brass look stencis, lead wool, lead scals, tin scals, scaling plier, m. s. rounds hoop iron, tools (c), 10-4-65 (h).
- 25. Sri Purcellettere to Murarka (proprietor) carrying on business under the trade name Mesars 8 irec Shiva Gouri Oil Mills (S) 4 Synagogue Street, Calcutta (for) 234/2 Upper Circular Road, Calcutta (a); (S) 1834A (CR) (Central), (for) 675A (SH) Central (b); 10-4-65 (h)
- 26. (S) Mossrs. Jyotish Kumar Shoma and Christ Kumar Shoma, carrying on business under the isadd name Industrial Service Agency (for) Mossrs. Jyotish Kumar Shome, Santi Sadha Shome, Ashoke Kumar Shome and Ajoy Kumar Shome, carrying on bysiness under the trade name Industrial Service Agency 135 Canning Street, Calcutta (a); 704A(CR) (Central, 17.7-57 (b); 12-4-65 (h).

- . 27. Sai Durgapada Paul (proprietor), carrying on huniness under the trade name Messrs. British & Continental Agency (S) 40 Strand Road, Ground Floor, Room No. 56, Calcutta (for) New Howrak Bridge, East Bengal Market, Calcutta (a); (S) 1835A (CR) (Central), (for) 18A (CS) (Contral), (b); 12-4-65 (h)
- 28. Baijnath Sarawagi, Smriti Nidhi (properitor) carrying on business under the trade name Mesers. Acms & Co., 8/1 Esplanade East, Calcutta (a); 852A (EL) (Central), 11-2-64 (b); (A) U-Foam goods, hand grinding machine (c); 19-4-65 (h)
- 29. (S) Shri Monindra Nath Basu (proprietor), carrying on business under the trade name Eastern Mouders & Engineers (for) Shri Monindra Nath Basu, (proprietor) carrying on business under the trade name Massers. Eastern Industrial and Commercial Suppliers 3/1 Mangoe Lane, Calcutta (a); 664A (EL) (Central), 24-1-61 (b); 20-4-65 (h).
- 30. Messrs, A. M. Arrathoon (P.) Ltd.,(S) 11 Stephen House, 1st Floor, Dalhousie Square East, Calcutta (for) 23/24 Radhabazar Street, Calcutta (a); (S) 919A (EL) (Central), (for) 1145A (RB) (Central) (b); 19-4-65 (h).
- 31. (S) Sri Probodh Kumar Khandadis Karta of the Hindu U divided family comprising of SarbasreeProbodh Kumar Khandadia, Shrimati Bhanumati Knandadia, MahondraKumar Khandadia, Shyam Sundor Khandadia, Muraj Kumar Khandadia, Kumari Kumba Khandadia, Kumari Priti Khandadia, Shrimati Sumati Majathia, carrying on business under the trade name Messrs. Empire Motor Works (for) Shri Gordhandas Dev Chand Khandadia (proprietor), carrying on business under the trade name Messrs. Empire Motor Works, 10 British Indian Street, Calcutta (a): 525A (EL) (Central), 3-9-58 (b); 21-4-65 (h).
- 32. Messrs. Tarachand Saraf, Shyamsundar Saraf, Girdharilel Saraf, Ashok Kumar Saraf, Kailash Chandra Sikaria and Sm. Puspa Debi Saraf carrying on business under the trade name Asoka Mercantile Corporation, 10/1 Ganapatrai Khemka Lane, Lilooah, Howrah (a); 745A (HW) (Central), 14-10-60 (b); (D) Groundnut oil and Coccanut oil (c); 19-4-65 (h).
- 33. (8) Messrs. Sohanlal Bhowsingka, Radha Kissen Agarwalla, Dharamchand Agarwalla and Devi Prosad Agarwalla carrying on business under the trade name Deviprosad Mahabirprosad (for) Messrs. Sohanlal Bhowsingka, Radha Kissen Agarwalla, Dharamchand Agarwalla, Debi Prosad Agarwalla and Chaturbhuj Agarwalla carrying on business under the trade name Deviprosad Mahabirprosad, 1091 Girish Ghose Road, Belurmath, Howrah (a): 190A (HW) (Central), 18-7-57 (h): 39-4-65 (h).
- \$4. Mesers. Arun Kumar Daw, Tapan Kumar Daw, &n. Amala Bala Daw ,carrying on business under the trade name Surendra Nath Daw & Son (for) Sri Arun Kumar Daw (Karta) carrying on business under the trade name Mesers. Surendra Nath Daw & Son, 3 Decyhatta Street, Calcutta (a); 682A (JK) (Central), 14-3-58 (b); 9-4-65 (a).
- 36. Shri Ramdas Mathruadas Somalya carrying on business under the trade name Bipin Jewellers, 29/1 Sir Hariram Goenka Street, Calcutta (a); 1138A (JK) Central, 18-1-65 (b); (A) Silver materials and Bilver ornaments (c); 12-4-65 (h).

- 36. Monharlal Bhaichand Mehta carrying on ness under the trade name Deepak Industrial Cation, 18, Netaji Subhas Road, Calcutta, (a); LR) Central, 28-9-64. (b); Packing materials, Jomaterials, Vices, Tail stock grinder, Machine took 6-4-65 (h);
- 37. (S) Saifuddin Tayebally carrying on bu under the trade name Machine Tools Syndical Sarbashri Ibrahim Mohamedaly Kayamkhani car on business under the trade name Machine Syndicate, 23, Canning Street,, Calcutta (a); 1 (LR) Central, 6-2-64 (b); 8-4-65 (h)
- 38. The Laxmi Starch Factory Ltd., 22 Ca Street, Calcutta (a); 1495A (LR) Central, 16-11-6; (A.) Starch and Starch products, Destrine po Tapioca flour, Tamarind Seed powder (c); 20-4-6;
- 39. (S) Shri Kutubuddin Hajee Abdul Hu Lokhandwalla and Shri Asgar Lokhandwalla car on business under the trade name Messrs K A Tri (for) Shri Kutubuddin Hajee Abdul Hussain Loki walla carrying on business under the trade name M. K. A. Traders, 22 Canning Street, Calcutta (a), 1161 (Central), 15-4-58 (b); 10-4-65 (h).
- 41. Sarvashri Mohanlal Kejriwal, Radha Kejriwal and Sitaram Agarwal (partners) can on business under the trade name Messis, M Bhandar, Strand Road, (North Baluchar), Malda 259A (ML) (Central), 7-8-64 (b); (A) Match (c), 19 (h).
- 42. Sarvashri Sarat Chandra Dutta, Surendra Dutta, Sudhir Kumar Dutta (partners) carrying business under the trade name Messrs Sree I Bhandar, Hatkhola, Raiganj, West Dinappur 235A (ML) (Central), 4-1-61 (b), (A) Agarbata 19-4-65 (h).
- 43. Shri Durgadutt Chowdhury and others can on business under the trade name Hanuman St 36 Rly. Market, P.O. Kharagpur, Midnapore 143A (MN) (Central), 12-1-59 (b), (A) Groundnut of 12-4-65 (h).
- 44. Shri Hara Narain Sharma carrying on bus under the trade name Hara Narayan Sharma. (Chandni Chak, P.O. Kharagpur, Midnapore (a). (MN) (Central), 20-11-64 (b); (A) Chillies (c), 12-4-69.
- 46. (S) Arts & Prints Private Ltd., carrying business under the trade name Arts & Prints Private (for) Arts & Prints Private Ltd., (S) 23/19 Naktals & Calcutta-47, 31 Park Mansion, Calcutta -16 (1) 31 Park Mansion, Calcutta-16 (a); (S) 78B (PG) (Confor) 519A (BH) (Central) (b); 2-4-65 (h).
- 47. (S) Shri Debendra Nath Bhattacharya. Jitendra Nath Bhattacharya and Jatiya Kaiyan learrying on business under the trade name Bhattach Rubber Works (for) Shri Jitendra Nath Bhattach carrying on business under the trade name Bhattach carrying on business under the trade name Bhattach Rubber Works, 174 Jessore Road, Dum Dum, 24-P. Rubber Works, 174 Jessore Road, Dum Dum, 24-P. nas (a); 562A (PG) (Central), 23-6-61 (b); 7-4-65 (

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- 48. The Adra South Eastern Railway Employees 10-operative Stores Ltd., Adra, P.O. Adra, district Purulia (a); 251A (PR) (Central), 6-8-60 (b); (Insert after Sambar powder) Butter (o); 9-4-65 (h).
- 49. (S) Shri Nalini Ranjan Deb, carrying on business under the trade name The Glassman Corporation (for) The Glassman, 3/4 Nandaram Sen Street, Calcutta (b); 348Å (SH) (Central), 3-9-57 (b); 9-4-65 (h).
- 50. Shri Mohit Mohan Dey and Sanat Kumar Dey (partners), carrying on business under the trade name Messrs. Desan Optical Company, 6B Kali Charan Ghosh Road, Calcutta (a); 1158A (SH) (Central), 2-8-57 (b); (A) Plant, machinery spare parts and accessories in the column for use in the manufacture of goods for sale after the words Optical lences (d): 10-4-65 (h)
- 51. Shri Ramgopal Saharia, carrying on business under the trade name Assam Metal Works, 7 Prasanna "mar Tagore Street, Calcutta (a); (A) Branch Office, ; Chittaranjan Avenue, Calcutta-I (a), (S) 81B (SH) kntral) (for) 42A (SH) (Central) (b); 10-4-65 (h).
- 52. Shri Ranbir Dev Thakar, earrying on business ader the trade name FRP Moulding Corporation, (S) Chitaranjan Avenue, Calcutta-13 (for) Room No. 9, kephen House (1st. Floor), Dalhousie S uare, Calcuta-1 (a); (S) 1728A (SL) (Central) 'for) 871A (EL) Central) (b); 22-3-65 (h).
- 53. Suri Ranbir Dev Thakar, carrying on business mader the trade name Tinwald Plastics. (S) 3 Chittanian Avenue, Calcutta-13 (for) Room No. 9, 1 Dalhouse Square East, Stephen House, Calcutta-1a, (S) 1729A (SL) (Central) (for) SlOA (EL) (Central) (h); 21-8-65 (h).
- 54. Shri Ranbir Dov Thakar, carrying on business under the trade name Tube Fabrication & Engineering Works. (S) 3 Chittaranjan Avenue, Calcutta-13 (for) Room No. 9, 4. Dalhousie Square East. Stephen House, Calcutta (a): (S) 1730A (SL) (Central) (for) 808A (EL) (Central) (b): 22-3-65 (h).
- 55. Sarbasree J. S. Bachawat, A. B. Mukherji and P. C. Agarwal, carrying on business under the trade ame Mesars. MINEX Agencies, (S) 71 Ganesh Chandra Avenue. Calcutta (for) 12 Chowringhee Square. Calcutta. (A) Calcutta-1 (a); (S) 154B (SL) (Central) (for) 336A (EL) (Central) (b); 22-3-65 (h).
- 56. Shri Gosaidas Saha, carrying on business under the trade name Messrs. The Gramophone & Radio [O., (S) 47 Surja Sen Street, Calcutta (for) 37/10 M. G. Road, Calcutta (a); 1495A (SL) (Central), 12-10-63 (b); 3-35 (h).
  - 77. V. A. Shah, Mrs. J. S. Shah, Manenbai Valud Shah, B. S. Shah, carrying on business under trade name Rajendra Engineering Co., P-15 utinck Street, Calcutta (a); 1706A (SL) (Central), 1-65 (b); (D) when purchased from Messrs. Cop er genering Co., Ltd. Construction House, Whitted ad, Buttard Estate, Bombay-1 (c); 24-2-65 (h).
  - 88, (S) Sarbasree Kantilal Shah and Harendra Jain attacra), carrying on business under the trade name 1872. Auto Diesel Components Services (for) Shri andra Kumar Chimanial Jain, carrying on business

- under the trade name Messrs. Auto Diesel Components Services. 7 Souterkin Street, Calcutta (a); 1406A (SL) (Central), 13-7-63 (b); 27-3-65 (h).
- 59. Sarbaaree Dhirendra Nath Neogi, Birendra Kumar Neogi and Somendra Kumar Neogi (partners), carrying on business under the trade name Mesars. S. D. B. Commercial Traders, 12 Malanga Lane, Caloutta-12 (a); 1280A (SL) (Central), 5-1-62 (b); (A) Nitro cotton, Butyl Acetone, Decoctone Alcohol, Acetone-Phthalate Annydride, M. I. B. K. and Dibutyl Phthlato and easter oil (c), 27-3-65 (h).
- 60. Messrs. Brooke Bond Estates Private Ltd., 2 Metchalf Street, Calcutta (a); 84A (SL) (Central), 24-0-57 (b), (D) Vehicles and spare parts, toa seeds, vegitable and horticultural plants, natural manures, medical instruments, medicines and furniture (c); (D) Food Stuff and cloth (d); 27-3-65 (h).
- 61. Mesars, Ramesh Chandra Kapoor, Kuldip Chandra Kapoor, Malik Mularam Kapur, Omprokas Kapur, Banarashdal Kapur, oarrying on business under the trade name Mesrs. Estro Loathers, 62 Bentinek Street, Calcutta (a), 1318A (SL) (Contral), 7-5-62 (b); (A) Healds, picking band peg and shuttle peg (c); 27-3-65 (h).
- 62 Shri Jyotirmoy Karmakar, omrying on business under the trade name Messrs. Electro Mech. (India), 35 Chittaranjan Avenue, Caloutta (a); 1717A (SL) (Central), 24-2-65 (b); (A) Lathe mashine with motor and accessories (c); 29-3-65 (h).
- 63 (S) Messrs. Shanji Ladha Rudhani, Kerson Ladha Rudhani, Ramji Shamji Rudhani and Khethashi Shamji Rudhani (partners), carrying on business under the trade name K. S. Patel & Co. (for) Messrs. Shamji Ladha Rudhani, Kerson Ladha Rudhani, Debshi Jetha Bhadhani, Ramji, Shamji Rudhani, Narayan Shamji Rudhani, Khethshi Shamji Rudhani and Bhimji Karamihi Thekrani (partners), carrying on business under the trade name K. S. Patel & Co., 534 G. T. Road, Maniektola, Serampore, Hooghly (a); 87A (SP) (Central), 4-9-58 (b); 9-4-65 (e).
- 64. Messrs. Bankeylal Gopinath (P) Ltd., 203 Harrison Road. Calcutta (a); 619A (RJ) (Central), 19-9-57 (b); (A) Motor parts (c); 9-4-65 (h).
- 65. (S) Shri Dhirendra Kumar Basak, Shri Gour Chandra Basak, Shri F. F. Mulan (partners), carrying on business under the trade name George Bentley & Co. (for) Shri F. F. Mulan (partners), carrying on business under the trade name Messrs. George Bentley & Co. 9 Sudder Street, Calcutta (a); 179A (TL) C, 1-7-57(b); 9-4-65 (h).
- 66. (S) Shri Kartio Chandra Kundu (Proprietor), carrying on business under the trade name Kartio Chandra Kundu & Co. (for) Messrs. Kartio Chandra Kundu & Co., 43B Narkeldanga Main Road, Calcutta (a); 530A (TL) (Central) 24-6-59 (b); 9-4-65 (h).
- 67. Serbasree Sitaram Madan Mohan Sharma, Om Prokash Sudan (partners), carrying es. business under the trade name Kanhya Lall Kishori Lall (Calcutte), 5 Dharmtolla Street, fisloutta (a); 964A (TL) (Quates), 22-2-65(b);(A) Speghettie, tinned most, tinned vegetables.

vegetables in packet, corn flour, syrup, dry fruit, vinegar sauces, peanut butter, gustard powder, laundry starch, baking powder, salad oil, gelatine, butter cheese (c); 10-4-65 (h).

- 68. (S) Sarbasri G. B. Shah, A. B. Motasha, V. B. Motasha, K. G. Shah, V. M. Hindia, M. M. Shah, A. V. Motashs Partners), carrying on business under the trade name Bombay Motor Accessories Agency (for) Mesers. Bombay Motor Accessories Agency, 41 Dharmatolla Street, Calcutta (a); 188A (TL) (Central), 5-7-57 (b); 17-4-65 (h).
- 69. (8) Shri Swapan Kumar Biswas, Shri Jyoti Biswas and Sm. Jyotsna Biswas (Partners), carrying on business under the trade name J. Biswas & Co., (for) Shri Jadupati Biswas, Shri Swapan Kumar Biswas, Shri Jyoti Biswas and Sm. Jyotsna Biswas, carrying on business under the trade name J. Biswas & Co., (S) 2 Chowringhee Road, Calcutta (for) 9B Dalhousie Sq. Calcutta (a); (S) 982A (TL) (Central), 19-4-65 (for) 47B (EL) (Central), 30-9-58 (b); 19-4-65 (h).
- 70. (S) Sarbasri Dhirendra Kumar Basak, Gour Chandra Basak (Partners), carrying on business under the trade name Messrs. George Bentley & Co. (for) Sarbasri Dhirendra Kumar Basak and F. F. Mulan (Partners), carrying on business under the trade name Messrs. George Bentley & Co., 9 Sudder Street, Calcutta (a); 17A (TL) (Central), 1-7-58 (b); 22-4-65 (h).
- 71. Messrs. G. Williams & Co. (P) Ltd., Advent 8th Floor, 12A Foreshore Road, Bombay-1, Port of Calcutta (a); 4A (CS) (Central), 2-3-62 (b); (A) Machine Components, Iron and Steel (c); 2-4-65 (h).
- 72. (8) Messrs. Kamala Devi Jhawar, Chhaganlal Jhawar, Gangadas Jhawar Umadevi Jhawar and Hemlata Jhawar (Partners), carrying on business under the trade name G. D. Jhawar (for) Messrs. G. D. Jhawar, 7 Lyons Range (4th floor), Calcutta (a); 651A (LR) (Central), 7-9-57 (b); 12-4-65 (h).

Explanatory notes —Regarding the amendments made the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

- (A) means "Add"; (D) means "Delete"; (S) means "Substitute".
  - S. K. BOSE, Commissioner.

No. 137 C. T.—29th April 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West-Bengal) Rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the data noted against each of them are published for general information:—

Hotes (a) Serial number, name, address, chief place of business and number of branches.

- (b) Number and date of the registral certificate.
- (c) Goods for resale.
- (d) Goods for use in manufacture or cessing of goods for sale.
- (e) Goods for use in mining.
- (f) Goods for use in the generation distribution of electricity or any of form of power.
- (g) Goods for use in the packing of go for sale/resale.
- (h) Date of cancellation.
- 1. Shri Srinivas Goenka, carrying on busi under the trade name Messrs. Goenka and Co., Cross Street, Calcutta (a); 866A (AT) (Central), 2 58 (b); All kinds of Textile goods (c); 17-4-65 (h).
- 2. Shri Nalayan Prosad Jhunjhu lwale, carrying business under the trade name Rajkumar and 4, Amratalla Lane, Calcutta (a); 869A (AT) (Cent 17-5-58 (b); Betelnuts, cloves, Turmeric, Caissa Blackpeper (c); 21-4-65 (h).
- 3. Messrs. Electrical Manufacturers and Supp (Private) Ltd., carrying on business under the trame Messrs. Saroj Electrical Manufacturing Compin Paul Road, Calcutta (a); 920A (BH) (Cent 31-10-60 (b); (1) Raw materials, (2) Consumable supprovided that all goods for which exemption a payment of sales tax is claimed are intended for in the actual process of manufacture of the grammed below: Fluoresent Lamp starters, Flood in Flood light fittings (d); 15-4-65 (h).
- 4. Shri Madhavdas Shah (Proprietor), carry on business under the trade name Jay Ages of 12 Raja Woodmunt Street, Calcutta (a). 12 (CR) (Central), 28-12-59 (b); Brass rods (c); 12-(h).
- 5. Messrs. Kunjalal Agarwala, Tansukhrai A wala, Soveram Agarwala and Jugal Kishore Agarw carrying on business under the trade name Mansa Nandram, 402 Upper Chitpur Road, Calcutta 307A (JK) (Central), 4-7-57 (b); Bucket, iron products. belm Alluminium glass products, cycle, Mc goods, photo camera, goods, Cotton waste, coir, gold and silver articles. To goods, Plastic goods, medicine, yarn, ready-n garments, kirana, tea. soda, textile goods. silk, wo goods, jute canvas, cotton canvas, glass products, procuets, spices, hardware goods, tarpaulin, wood ducts, iron goods, machinery and parts, brass, cop China-mati products, stationery and monihari, umb complete and parts, paper, card board, bamboo oil, fruits, iron safe, zink, watches, fountain pen stan steel products, electrical goods, lamp, torch, batt paints, leather, oil seeds, food grains, sugar (c); 10-
- 6. Shri K. A. Menon, carrying on business the trade name Kadride Enterprises, 57 Ga Chandra Avenue, Calcutta (a); 373A (SL) (Cent 19.7-57 (b); Medicines and pharmaceuticals 29.3-55 (e).

S. K. BOSE. Commission



## The

# Calcutta



### Gazette

BADHA 3]

THURSDAY, JUNE 24, 1965

**ISAKA 1887** 

### PART ID-Orders and Notifications issued by the Directorate of Commercial Taxes

### **GOVERNMENT OF WEST BENGAL**

### NRECTORATE OF COMMERCIAL TAXES

### WEST BENGAL

### **NOTIFICATIONS**

io. 138 C.T.—6th May 1965.—In pursuance of provisions of section 9 of the Bengal Finance (Sales ) Act 1941 (Bengal Act, VI of 1941), the following is and addresses of newly registered dealers to ir with a description of the goods covered by their station certificates are published for general informa-

- 8.—(a) Serial number, name, address, chief place of business and number of branches.
  - (b) Number and date of the registration certificate.
  - (c) Goods for use in manufacture in West Bengal for sale.
  - (d) Goods for resale in West Bengal.

Shri Hit Lal Singh, Proprietor, carrying on busiunder the trade name Messrs. Hit Lal Singh, Chetla Rly. Siding, Calcutta-27 (a); AL-1074A. 5 (b); Coal (d).

Surbarce Ashok Kumar Gansiwalla and Lubhawi Gansiwalla, Partners, carrying on business
the trade name Messrs. Gansiwalla Auto Service.
Russa Road (south), Calcutta (a); AL-1075A,
i (b); Motor spirit, Motor oil, Lubricating oil,
polish and fan belts (d).

- 3. Dhip Mitra and Shankar Bhattacharjee, Partners, carrying on business under the trade name Messrs. Construction Engineering Corporation, 26A School Row, Calcutta-25 (a), AL-1076A, 23-4-65 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Fabricated steel materials (c)
- 4 Shir Joseph Sebastian, Proprietor, carrying on business under the trade name Messis Sebson Traders, 48 Diamond Harbon Road, Calcutta-27 (a), AL-1077A, 28-4-65 (b) Spring mattresses, rubber latex, cotton greased and grafted packings (d)
- 5 Messis Shii Gapanand S Loyalka and Sm. Shanti Debi Kedia, carrying on business under the trade name Santi Motors G T Road (West), P O. Asansol, Dist. Burdwan (a). AS-2584A 17-4-65 (b). Secoters, Motor cycle parts and accessories of secoters and motor cycle (d)
- 6. Messis Hindusthan Steel Limited, carrying on business under the trade name Alloy Steels Projects, Durgapur Dist Burdwan (a), AS-2585A, 17-4-65 (b); (1) Raw materials (2) Plant machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal and interants. Provided that all goods for which exemption from payment of sales tax is claimed are intend for use in the actual process of manufacture of the goods named below Alloy and special steel ingots and rolled products (c).
- 7 Messrs. Ram Sarup Saw and Surendra Prosed Shaw carrying on business under the trade name Ram Sarup Saw, J L. Nehru Road, Ramganj, Burdwan (a): AS-2586A. 20-4-65 (b); Old gunny bags (

- 8. Shri Ramawtar Todani, carrying on business under the trade name Messrs. Bharat Khadya Bhandar, J. L. Nehru Road, P. O. Raniganj, Dist. Burdwan (a); AS-2587A, 20-4-65 (b); Pulses, groundnut, seed, oil cakes, foodgrains, gunny bags and jagri (d).
- 9. Messrs. Durgapur Projects Employees Multipurpose Co-operative Society Ltd., P. O. Durgapur-2, Dist. Burdwan, Addl. Place, Qr. Nl. DN.9, B-zone Colony, P. O. Durgapur-2, Dist. Burdwan (a); AS-179B, 20-4-65 (a); Rice, atta, flour, suji, mustard oil, refined groundnut oil, cocoanut oil, pulses, poppy seed, molasses, salt, toothpaste, tooth powder, talcum powder, face powder, jam and jelly, gunny bag, blade, hair oil, ghee, barley, candle stick, scent, snow, cream, tea (packets), coffee, lozenges, toffee, tooth brush, vim powder, flit, pen ink, exercise book, pencil, incense incense stick, sauce, corn flakes (d).
- 10. Messrs. Gajanand S. Loyalka and Gouri Shankar Kedia carrying on business under the trade name Asoka Motors, West End, G. T. Road, P. O. Asansol, Burdwan (a); AS-2588A, 21-4-65 (b); Motor cycle, scooter, parts and accessories of motor cycle and scooter (d).
- 11. Sarbasree Gangabisan Maheswari, Champalal Maheswari, Sohanlal Maheswari and Bharat Kumar Maheswari, Partners, carrying on business under the trade name Rampratap Gangabishan and Bros., 76 Jamunalal Bazaz Street, Calcutta (a); AT-4060A, 24-4-65 (b); Raincoats, caps and rubber gloves (d).
- 12. Sm. Akhoy Rani Dawn, Proprietress, carrying on business under the trade name Messrs. Mahabir Saw Mill, Sonamukhi, Bankura (a); BK-623A, 21-4-65 (b); Raw Materials, plant and machinery, spare parts, accessories: Provided that all goods for which exemption from payment of sales tax is claimed, are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Timber (c).
- 13. Shri Pitambar Saha, carrying on business under the trade name Messrs. Saha Stores, Raghunathganj, Murshidabad (a); BR-797A, 26-4-65 (b); Vermilion, lacdye, cream, powder, scented oil, cocoanut oil, (in small tin container), glass, combs, dhup-stick, tooth powder, fountain pen, ball thread, brush, shoe-polish, tape, imitated jewellery goods, casket, scent, atar, rose water, nepple, kum kum, nail polish, lantern, shampoo, hazac parts, torch, bulb, barley, colour, zarda, canvas bag, dolna, rubber cloth, bag, lock, suit case, trunk, suit-case parts, siris paper, plastic toys, plastic chair, rubber toys, fish hooks, fish hook accessories, thread, card, lozenge, tea, soti food, stove, stove accessories, coffee, blade, umbrella, paint, varnish, butter, ghee, ribon, mat, rubber ball, dalf, soap case, powder case, brasso, ornament box, tinopal, chalna, flux, wooden mala, maduli gramophone pin, pomed, jelly and ink (d).
- 14. Shri Baburam Singh Proprietor, carrying on business under the trade name Messrs. Baburam Singh, P. O. Rajabhatkhawa, Dist. Jalpaiguri (a); CB-1022A, 26-4-65 (b); (1) Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Size timber (c).
- 15. Shri Dilip Kumar Banik, Properitor, carrying on business under the trade name Dilip Kumar Banik, Sibendra Narayan Boad, Cooch Behar (a); CB-1023A, 27-4-65 (b); Coal and firewood (d).

- 16. Shri Dhirendra Chandra Biswas and Shr Biswas, Partners, carrying on business under the name Messrs. Radio Stores, Rupnarayan Radio Behar (a); CB-1024A, 27-4-65 (b); Radio sets parts and accessories, battery, records and gramo (Records players), gramophone pin, sanyao trans
- 17. Sharbasree Kusiram Agarwala, Anand Agarwala, Niranjan Agarwala and Pradeep Agarwala and Sm. Sushila Debi Agarwala, carribusiness under the trade name Messrs. Dhar Agarwala and Co., 161-1 Mahatma Gandhi Calcutta (a); CL-3862A, 20-4-65 (b); M. S. flate. joist angles, g.p. sheets (c).
- 18. Shri Nitai Ch. Sadhu Khan carrying on bunder the trade name Messrs. National Printical Colootola Street, Calcutta (a); CL-3863A, 21.4 Printed pictures (d); (1) Raw materials (2) machinery spare parts and accessories: Provide all goods for which exemption from payment at ax is claimed are intended for use in the actual of manufacture in West Bengal for sale of the named below: (i) Printed pictures. (ii) Calend Diaries (c).
- 19. Shri Md. Monazir Hassan, carrying on h under the trade name Messrs. M. M. Hassan and 94, Madan Mohan Burman Street. Calcut CL-3864A, 21-4-65 (b); Motor batteries and dus and copper scrap, zinc scrap, aluminium scrap (c
- 20. Shri Sooroojnarain Gujadhur carryng o ness under the trade name S. Gujadhur and Church Lane, Calcutta (a); EL-3720A, 23-4-4 Metal cutting tools, small tools, hand tools and ments, hacksaw frame, spirit levels, be ich nee punch, measuring instruments, bolts, nuts. rivedrain plungs, self-centering chucks—electro hos
- 21. Shri Gyanchand Rattan and Pradeep l carrying on business under the trade name G C l and Co., 32-1 Dalhousie Sqr. South. Calcutt EL-3721A, 24-4-65 (b); Asbestos cement pr tools, bolts, nuts, rivets, washers, hooks (di
- 22. Bihar Malloable Castings Ltd., 16 Hare Calcutta (a); EL-3722A, 27-4-65 (b), CTC roller blocks and bearings, files, wrenches, pipe die blanks (d).
- 23. Shrimati Pholwati Chaturvedi carrying of ness under the trade name Messrs. Thermo Hy Packing Corporation, 31 G. T. Road, North How HW-2985A, 24-4-65 (b); (1) Raw materials. (2) machinery, spare parts and accessories (3) G able stores e.g. lubricating oil and grease. Presented that all goods for which exemption from paym sales tax is claimed are intended for use in the process of manufacture of the goods named belond: (i) Steam and Hydraulic packings (c): As jointing sheets and mill board (d).
- 24. Shri Radha Ballav Bose carrying on bunder the trade name Messrs. Bose and (2). Behari Bose Lane, Salkia, Howrah (a). HW-27-4-65 (b); (1) Raw materials. (2) Plant, make spare parts and accessories, (3) Consumable stores are intended for use in the actual most are intended for use in the actual most spare parts.

manufacture of the goods named below for sale (i) Umbrella (c)

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- 25. Messrs. N. Chowdhury, R. C. Chowdhury and R. K. Choudhary carrying on business under the trade name Choudhary Industries. Makardah, Andul Road Ankarhati, Burtolla, P.O. Makardah. Dist. Howrah (a). HW-2987A, 27-4-65 (b); (1) Raw muterials, (2) Plant, machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Coal tar and phenyle (c).
  - 26. Shri Ashrafi Misra carrying on business under the trade name Messrs. Heavy Electrical Accessories. 5-2, Kuchil Ghosal Lane, Howrah (a), HW-2988A 29-4-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Post insulator (c)
  - 27. Messrs. Tribeni Prasad Rungta, Chandi Prasad Rungta, Bhagwati Prasad Rungta, Biswanath Rungta, Sitaram Rungta and Satyanarain Rungta, earrying on business under the trade name Mangilal Rungta, P-16, Kalakar Street, Calcutta (a); JK-3429A, 19-4-65 (b).
  - 28 Shri Hazarilal Agarwalla carrying on business under the trade name Hazarilal Agarwalla, 67-50, Strand Road, Calcutta (a); JK-3430A, 20-4-65 (b): Groundaut oil, cocoanut oil, linseed oil and castor oil (d).
  - 20. Messrs. Ambalal C. Dani, Rajmal C. Dani, and Sevantilal C. Dani carrying on business under the trade name Dani Pearl Company, 31-A, Banstolla Lane Calcutta-7 (a); JK-3431A, 20-4-65 (b); Cultured and real pearl (d)
  - 30. Shri Chittaranjan Das carrying on business under the trade name The Genuine Perfumers, 26A, Raja Brojendra Narayan Street, Calcutta (a). JK-3432A, 214-65 (b); Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below. Incense tick for sale (c).
  - 31 Messrs Mrinal Kanti Ghoth, Jyotrinov Chalcaborty, Nripendra Narayan Roy and Suboth Kumar Ghosh carrying on business under the trade name Three Stars Motor ACC and Co., P. O. Mal, Dt. Julpargui (a); JP/2217A, 20-4-65 (b); Motor parts and accessories (d)
    - 32. Messrs. Ramniranjan Agarwalla and Satyaurain Agarwalla carrying on business under the trade ame Biswanath Soap Works, Siliguri Bazar, Station leder Road, P.O. Siliguri, Dt. Darjeeling (a); JP/ 218A, 22-4-65 (b); (1) Raw materials, (2) Plant, machiery, spare parts and accessories: Provided that all odds for which exemption from payment of sales tax iclaimed are intended for use in the actual process of anufacture of the goods named below: (1) Soap (c)
    - 33. Sm. Maitreyee Ghosh carrying on business user the trade name S. B. Engineering (1964) Correction, 25, Swallow Lane, Calcutta (a); LR/3683A. 14-65 (b); (1) Spring washers, (2) Brass washers, (3)

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- Ashestos eloth. (4) Belt fastners. (5) P. V. C. washers. (6) Spray painting Gun. (7) Ashestos Mill Board, (8) Rubber bushes. (9) Ashestos pipes. (10) Polythene tube. (11) Bandhin, wires. (12) Gluss wool. (13) Split pun. (14) Steel wool (d).
- 34 Sarbasree Prisanta Kumar Deb and Prasun Kumar Deb carrying on busines, under the trade name Debect 219C, Old China Bazar Street. Calcutta (a); 1.R 3684A 19-1-65 (b), (1) Raw materials, (2) Plant, archinery, space parts and accessories; Provided that all goods for which exemption from payment of sales tax is claimed are intented for use in the actual process of incrantacture of the goods in West Baugal for sale of the goods named below. (i) Printed materials (c), (3) Ink. (2) Etaser (3) Pencil (4) Envelope, (5) Cellotape (6) Arch file. (7) Dot 4cm. (8) Pin. (9) File folder (d).
- 35 Shri Surai Keran Rathi carrying on business wider the (rol name Mesa). Krishin Electrical Industric, 72B, Ambersi Row Odeidta (a); MK/3892A, 21-4-6) (b). (l) Riw meterals Brass sheets and Copper sheets of mesheets miser role in sheets miserods, serews, bolt and nut; Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Switch parts and fuse parts for sale (c) Serew bolts and nuts (d).
- 36 Shri Baidvanath Dis carrying on husiness under the trade name Mes rs. Dis Chemical Works 29/2, Durga Charan Mitra Street, Calcutta (a): MK/3893A 23-4-65 (b) 1 Riw materials, ground nut oil til oil white oil e dom. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the cetual process of manufacture of the goods named below. Alta, perfumed hair oil, for sale (c)
- 37 Shri Gourdas Dhar Shri Shri Harishikesh Ditta and Shri Batendra Kamo Baswas carrying on birane's under the trade name Messes. The Superway Service Steroit P-327, C. 1. T. Road Manktola Scheme Vt-M. Calcutta-ad (a), MK/389 (A. 24-4-65 (b); Motor oil motor part and accessories (d).
- Arona carrying on becames under the trade name Messrs. Ramkreshna Selectific Glass Mic. Co. 12/2 Goabagan Street. Calcutta.6 (a), MK 3896A (29.4.66 (b); (l) Raw material. Glass, tube, and oxygen pa.; Provided that all poeds, for which examption from payments less tay a claimed are intended for use in the actual proc., of maintaneuro of the goods named below; Glass ampules, for cale (c). Glass ampules (d).
- 39 Sm Jaanada Sundari Dassi, Proprietrese, carrying on business under the trade name Mesars, Goswami Timber. Trader. Puratuh. Buidh Road, Malda (a); M1/793A 23-4-65 (b). Consumable stores, viz., timber, rexin and variath, furnature fitting materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below:

  (i) Boat. (ii) Furnature. (iii) Planks. (c); Timber. (d)
- 40 Shri Kshitish Chandra Mitra, Proprietor carrying on business under the trade name Mesers, K. C. Mitra, Raiganj, West Dinajpur (a); MT. 2012

- 23-4-65 (b) Mobil oil, grease and other lubricant and malaria B oil(d).
- 41. Sarbashree Gouri Shankar Modi and Sita Ram Modi Partners carrying on business under the trade name Messrs. Gouri Shankar Sita Ram, Bhaluka Road, Mashaldah Bazar, P. O. Koreali, Malda (a); ML/795A, 24-4-65 (b); Kerosene oil, mobil oil, lubricants, malaria B oil, L. D. O. (d).
- 42. Shri Nagendra Nath Bishai carrying on business under the trade name Nagendra Nath Bishai, Vill. Bhandi, P. O. Salboni, Dist. Midnapore (a); MN/1798A, 19-4-65 (b); Nil(c); Coccanut oil, poppy seeds, dhania, jeera, lanka, tejpata, groundnut oil, niger seeds, oil, tea, kalojira, juan. mouri, methi, washing soda (d).
- 43. Sarbasree Chhalu Ram Kanshik, Lajjram Passari, Lalaram Pandit and Smt. Maya Debi carrying on business under the trade name Bhagwati Stores, 117B Chandni Chawk, P. O. Kharagpur, Dist. Midnapore (a); MN/1799A, 21-4-65 (b); Nil (c); Betel nuts, holdi, jeera, postu, chillies, tobacco, black pepper dhania, groundnut, oil (d).
- 44. Shri Biswanath Chatterjee carrying on business under the trade name Kamala Cabin, India, P. O. Kharagpur, Dist. Midnapore (a); MN/1800A, 22-4-65 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below; (i) Sweetmeats, nonta and prepared tea (c); Nil (d).
- 45. Messrs. Badrinarayan Sharma, Nathuram Parcek and Shivratan Parcek carrying on business under the trade name Sun Traders, 157 Netaji Subhas Road, Calcutta (a); MR/2786A, 29-4-65 (b); Coke (d).
- 46. Shri Sachinandan Shaw carrying on business under the trade name Mistanna Paribesan Nabani, 45 Bhupen Roy Road, Calcutta-34 (a); PG-3193A, 9-4-65 (b); (1) Raw materials, (2) Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats and nonta foods (c).
- 47. Shri Bidhu Bhusan Sarkar carrying on business under the trade name Orient Metal and Plastic Industries, 60-4 Haripada Dutta Lane, Calcutta 33 (a); PG-3194A, 10-4-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electric fan regulators and accessories (c).
- 48. Messrs. Chandur Shivandas Advani and Savita Chandur Advani carrying on business under the trade name Chemtech Corporation, 4 Rishi Bankim Chandra Road, East, Calcutta-28 (a):PG-3195A, 17-4-65 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. (3) Consumable stores, e.g., Lubricants, machine oil and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sodium bichromate sodium sulphate and aluminium hydroxide (c).

- 49. Shri Framatha Nath Talukdar carrying obusiness under the trade name New Alipore Servi Station, 23A, Diamond Harbour Road, Calcutta-53 (PG-3196A, 20-4-65 (b); Lubricating oil, mobil of grease, car polish, duster-cloth, petrol and desel oil (c
- 50. Messrs. Gosto Behari Mundal, Ajit Kum Mundal, Prodyot Kumar Laha and Anil Kumar Da carrying on business under the trade name Oxide as Chemical Industries, 12, Mullickpara Lane, Calcutta.; (a); PG-3197A, 21-4-65 (b); (1) Raw materials, (2) Plas machinery, spare parts and accessories. (3) Consun able stores, e.g., Coal, fuel, wood, furnace oil and lubic cants. Provided that all goods for which exemptic from payment of sales tax is claimed are intended for use in the actual process of manufacture of the good named below: Chemicals, acids, solvents and pigment (c).
- 51. Shri Dolatrai Bavishi carrying on business under the trade name Shah Bavishi Agencies, 129, Radha bazar Street, Calcutta (a); RB-1539A, 17-4-65 (b) (1) Raw materials, (2) Plant, machinery, spare part and accessories. Provided that all goods for whice exemption from payment of sales tax is claimed an intended for use in the actual process of manufacture of the goods named below: Hair oil (c).
- 52. Messrs. Ashim Kumar Sarkar and Dipak Kuma Ghosh carrying on business under the trade name Net India Plastic Corporation, 6-B, Bentinck St. Calcutt (a); RB-1540A, 20-4-65 (b):Polythene bags, tubes, sheets plastic dust caps and ferrule (d).
- 53. Messrs. Sadar Harnam Singh and Lala Kaha Chand carrying on business under the trade name Man ocha Trading Co., 19, Pollock Street. Calcutta (a), RB 1541A, 22-4-65 (b).
- 54. Messrs. Omprakash Goyal, Suresh Chand Goyal Ashok Kumar Goyal (minor). Nilima Goyal (minor and Anjana Goyal (minor), represented by their father Harishankar Goyal and Santi Swerup Goyal respectively carrying on business under the trade name Omprakash Suresh Chand, 207 Maharshi Debendra Road, Calcutta-7 (b); SH-3624A, 17-4-65 (b); Cocoanut oil, Imseed oil til oil, groundnut oil, hessian cloth and hessian bags (d)
- 55. Messrs. Bonwarilal Agarwala and Radheshyam Agarwala carrying on business under the trade name Maliram Bonwarilal, 67-39, Strand Road, Calcutta (s); SH-3625A, 19-4-65 (b); Groundnuts, groundnut oil, pulses (d).
- 56. Shri Kanta Prosad Singh carrying on business under the trade name K. P. Saw Mill. 26. Jorabagas Street, Calcutta-6 (a); SH-3626A, 20.4-65 (b) (1) Ray materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exempts from payment of sales tax is claimed are intended for use in the actual process of manufacture of the good named below: Electrical wooden materials (c): Timbs (d).
- 57. Shri Amar Nath Dutta carrying on busi under the trade name A. N. Dutta and Co., 13A, E Chandra Mullick Street, Calcutta-5 (a); SH-362 20-4-65 (b); Tea chest battens (d).

58. Mesers; Bam Chandra Sadhukhan, Lakshman iandra Sadhukhan, Bharat Chandra Sadhukhan, ank Chandra Sadhukhan, Ratan Chandra Sadhukhan, arthers, carrying on business under the trade name K. Pure Oil Mill, 2, Old G. T. Road, Rishra, P. O. shra, Hooghly (a); 67-45B, Strand Road, (Cross Road o.7) Jagannathghat, Cal-7 (a); SP-122B, 20-4-65 (b), Raw materials, (2) Machinery spare parts and accessives (3) Consumable stores, c.g. grease, mobil Profish tax is claimed are intended for use in the actual rocess of manufacture of the goods named below: i) Mustard oil (ii) groundnut oil (iii) til oil (c).

S. K. BOSE, Commissioner.

No 139 C.T.—6th May 1965.—In pursuance of the ravisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of thom and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

- Notes —(a) Serial number, name, address, chief place of business and number of branches
  - (b) Number and date of the registration certificate
  - (c) Goods for use in manufacture in West Beigal for sale
  - (d) Goods for resale in West Bengal
  - (c) Date of amendment.

Transport 1 Messrs, Simon Carves India Ltd epot Road Calcutta-27 (a): AL-1047A 14-11-64 (b), b ladder, trestle, access walkways, adapter, bolts, its washers and screw, joint rings, m. s scal poto, mks, electrodes, motors, slide rails, cable box, pig lead, ad joints, jubilee clips, gasket, slipon flanges, blank ages tee flanges, m. s. gross, m.s. reducer, m.s. cocket, non, elbows, socket, alsorher, acid, catch pat, effluent aper, shell cement powder, coment solution, screw down beack levergate, indicating thermoelectric pyrometer pports, plate distributor pan grids, asbsetos paper. mmeter, voltameter, tropodur cable, starter, flats post and socket, reducint tee, collar, rounds, channels. mels, crane, pipes, sleene, surface box and key bronze ody brass trim, pressure ganges m s. bend, c. i. bodyr m trim and bronze spindle, c. i. wrench dorsolax gd stand, chrome vanadium steel std ring spanneg beket spanner, slide wrench, hydraulic pipe bendin, chine, pipe cutter, pipe threading die, half round flat file, ball pane hammer, chisel, hacksaw frame, ding boards, joists, rails, pheumatic rubber hose. \* foot bend, plug, race piece, high pressure blower mel thermocouple rigid stem dial thermometer, day mortar, heat exchanger, dip stick panel, name les chairs pully block, rope pully block, manila rope n plain sheets glav. corrugated sheets, pressure the tapper, tee, hatch box bend c. i. flanged angle m. s. plates angles, rounds joints channels flates, g. i. sheets, m. s. pipes, bends, tecs, reducers tother pipe fittings, m. s. flange, valves and fittings, bolts, nuts and washer gaskets mantroles flow, suring instrument, switches, pumps and electric motors with fittings, expansion joints, bitumen, mineral turpentine, paint, pressure measuring instrument, temperature measuring instrument, bell mouth, copper tube and fittings, cable, cable tray, a c. sheets and r. w. goods, roffing screws and washers (bitumen and g. i.), flexible hose, cable tray, aluminium strip, traps and strainers, pipe supports and supporting fixtures, tools and tackles. manila rope, hydraulic test pump, level measuring instrument, fire hydrant, c. i. and m. s. and g. i. pipes and fittings, chlorowome with fittings and ganges, solution towers, flow instruments, paddle agitators, reduction gears electric motors starters control units and panels, m s. tanks, plain and rubber lined, stainless steel ball valve, stainless steel needle valve, rotameter travelling pulley block weighing machine gear units, penstock valves, rotating bridge with underslung scraper for primary and axiflow clarifers valves and fittings, regulating shutters, m. s. ducts and baffle plates, m. s. rotor impellers and shafts for accentifice clarifers, pulleys and v. ropes audo sludge valve slurry test sinks, pressure fitters, pumps, bleaching powder dosing unit, laboratory testing equipments, in a serapers sprockets, driving cham idler shaft, m. s. guide rail, oil skimmers, c. e. chlorimator, flocculator paddles with shafts, balancing doors, pressure release valves, cooling towers, flow instruments valves and fittings, pipes and fittings, electric motors starters and control units and panels, reduction genre and fittings, fans, tripods and dollies, pumps sets base plates, foundation bolts, electric valve, and fittings, pressure gauges, transformers, float and pressure switches isolators, tools motors, starters, control units and pencils, (d), 22-4-65 (e).

- 2 Adgup Industries (pvt.) Ltd. 42 Nandan Road, Calcutta 25 (a) AL-855A, 31-10-61 (b), (A) barley after the word Mustard oil. (c), 26-4-65. (c)
- 3 Pauli Mukherjee carrying on business under the trade in me Messis Pauli Mukherjee and Co., 19 Debender Ghoch Road Calcutta (a), AL-905A, 11-9-62 (b) (V) Laten rubber, Roller, cover (d): 27-4-65(e).
- 4 Mesers Products (India) Limited, 91B Harish Mukherjee Road, Calentta Stephen House, Dalhousie Square East, Calentta-1 (a); AL-81B, 16-2-62 (b); (A) Napthanotes electric bulb, sulphate, tents, rubber gloves resin, cable compound thard setting compound, chemical balance felt strip, copper rod, and carbon black (d), 29-1-65 (c)
- 5 Shri Mohalal Auchlia, Kartu of H. U. F. carrying on business under the trade name Hiralal Deokaran, Bolpin Dist Birbhum (a), AS-1985A 24-9-41 (b); (A) Groundnut oil (d) 21-4-65 (c).
- 6 (S) Messrs, Arun Kumar Ghose and Samir Kumar Ghose carrying on husiness under the trade name Automobile Works (for) Messrs, Santiram Ghose, Arun Kumar Ghose and Samir Kumar Ghose carrying on busness under the trade name Automobile Works (S) Netaji Subhas Road, Raniganj, Burdwan (for) Raniganj, Dist. Burdwan (a), AS-1054A, 1-4-49 (b); 21-4-65 (c).
- 7 Shri Makhanlal Chowdhury carrying on business under the trade name Mahabir Bhander Benachity, Durgapur-4, Dist Burdwan (a); AS-2495A, 24-4-64 (b); (A) Dehydrated and canned vegetable (d); 22-4-65 (e-,

- 8. (S) Shri Bipad Bhanjan Ghose carrying on business under the trade name Sree Durga Bastralaya (for) Messrs. Satya Kinkar Ghose and Bipad Bhanjan Ghose, Partners, carrying on business under the trade name Sree Durga Bastralaya, Bolpur, Dist. Birbhum (a); AS-1401A, 20-12-50 (b); 22-4-65 (c).
- 9. Shri Shankarlal Jhawar carrying on business under the trade name Kamala Bhandar, 71 Canning Street, Calcutta (a); AT-4004A, 7-12-64 (b); (A) Gramophone pin, tooth, pick, palm candy, toilet goods, insecticide (not under Act, '54) brasso, tinopal, butter, polishes, napthalene ball, straw pipe, sago, alum, tinned food, bottled food, smoker's requisite, tinned cocoanut oil (d); 23-4-65 (e).
- 10. Shri Nish Kanta Bhattacharjee, Proprietor, carrying on business under the trade name N. Bhattacharjee and Co., 70 Canning Street, Calcutta (a); AT/4040A, 27-2-65 (b); (A) Tee, confectioneries, condiments, chocolates and nutties (d); 23-4-65 (e).
- 11. Smt. Kusmum Bai Makar, Self, mother and natural gurdian of master Pratap and Master Prakash, Shri Mohendra Kumar Thaker, Smt. Sita Kotak and Kum ri Madhuri Thakar, Partners, carrying on business under the trade name Jamnadas and Co., 27 Amratala Lane, Calcutta (a); AT-1915A, 28-9-41 (b); (D) Chemicals, foodstuff, dry fruits, ghee, coir rope, cotton yarn, metel, nut, pulses, rice, dal, hadtal saltpetre oil, jafran. mercury, tea, cutch, tea chest and components and salt petre (A) Jute webbing, hessian scrins, jute cuttings, jute rags and jute tarpaulin bags (d); 24-4-65 (e).
- 12. Messrs. Sher Singh and Varindar Singh carrying on business under the trade name The American Chemical and Watch Co., 160, Mahatma Ghandhi Road, Calcutta (a); AT-2588A, 26-12-50 (b); (A) Radio and transistor (d); 24-4-65 (e).
- 13. (S) Shri Jashbahi Ashabhai Patel, Shri Ramanbhai Gordhanbhai Patel, Shri Naturbhai Gordhanbhai Patel, Shri Thakorbhai Jashbhai Patel, Shri Provin Chandra Gordhanbhai Patel, Partners, carrying on business under the trade name R. P. and Co., (for) Shri Gobardhanbhai Ashabhai Patel, Shri Ashabhai Lalubhai Patel, Shri Jeshbai Ashabhai Patel, Partners, carrying on business under the trade nme R. P. & Co., 8-1 Rupchand Roy Street, Calcutta (a); AT-3234A, 16-12-44 (d); (A) Radio and transistor (d); 24-4-65 (e).
- 14. Sri Chondanmal Jain, Sri Pukhraj Jain, Sri Ganeshmal Jain, Sri Ashok kumar Jain carrying on business under the trade name The Mannalal Bhabhutmal, 33 Armenian Street, Calcutta (b); AT/2759A, 30-8-51 (b); (D) Jute products, Sagoodana, all kinds of sewing thread, woollen goods, provision, motor tyres, paints, medicine, toilet goods, blades, rajor, dye-stuff, theromoflasks, locks, hair clips and pains, mental, petromax light and parts, lantern, playing cards, pencils, exercise book and erasor, (A) iron steel scraps (d) 24-4-65 (c).
- 15. Messrs. Jaya Bharat Co. (P) Ltd., 8 Amratala Street. Calcutta (a); AT/3266A, 20-2-54 (b); (D) Snow, powder, alta, hair oil for the purpose of manufacture (A) B. P. Sheets (steel) sheets, cuttings, steel wire and steel rods as raw materials, hammer, soissors, belts, nuts, washers, set. screws, as tools and implements. Papers packing crates, locks, handles. pins, nails paints, varnish as consumable stores. Steel runk for the purpose of manufactureing (c) (A) Non-ferros matematerials (d); 24-4-65 (e).

- 16. Sarbasree Kamak Shayalall, Bajoria, Brijmoha Brijoria and Purusuttamdas Murarka, partners, carryir on business under the trade name, Bhajanlal Srinus 188 Jamunalal Bazaz Street, Calcutta (a); AT 867, 23-9-41 (d); (A) Jute Canvas, hessian, gunny bags ar jute twine (d); 28-4-65 (e).
- 17. Sarbasree Biswas Nath Kajaria, Gopi Kishi Kajaria, Girdharilal Kajaria, Tarachand Kajara ar Shyamal Kajaria, partners, carrying on business und the trade name, Narsingds Biswanath. 3 Amrata Struct. Calcutta (a); AT/36A, 26-9-41 (b): (A) Die shear hedge and sockets (d); 28-4-65 (e).
- 18. Sri Suraj Kumar Tewari, Proprietor, carryi on business under the trade name, East India Essand and Chemical Works, 12/1 Rupchand Roy Stree Calcutta (a); AT/274A, 26-9-41 (b); (D) Acids, (A) Aci nitric, acid sulphuric acid hydrochloric oxalic ac phosperic acid, acetic acid, glacial (d); 29-4-65 (c)
- 19. Messrs. Gopikishan Kajaria, Bagrathi Dev Shanti Devi and Gita Devi carrying on business und the trade name, Basant Brothers, 3 Amratala Stræ Calcutta (a); AT/3628A, 23-12-59 (b); (A) Flourscei lamps (d); 29-4-65 (e).
- 20. Sri Narendra Nath Banerjee, carrying on his ness under the trade name, Messrs. Rojoni Trader 142C Kankulia Road, Calcutta-19 (a); BH 3543/10-10-63 (b); (A) Raw materials Provided that a goods for which exemption from payment of sales tax claimed are intended for use in the actual process annufacture of the goods named below. Fabricate steel structure (c); 16-4-65 (c)
- 21. (S) Shri Samaresh Acharjee carrying on busine under the trade name, Messrs. The Calcutta Petrol C (for) Messrs. The Calcutta Petrol Co., 29A Rams Mitter Road, Calcutta (a); BH 501A. 6-10-41 (b) 17-4-65 (c).
- 22. Sri Ram Pyari Bajpai carrying on busine under the trade name, Massrs. Western Chemical Work 7 South Tangra Road, Calcutta (a); BH, 3655A, 1.74 (b); (A) Caustic Soda, active earth, glycerine, hydroge per oxide, polythene, phosphoric acid (d); 17-1-65 (e)
- 23. Messrs. Naresh Prosad Singhal, Karunesh Prosad Singhal, Gyanesh Prosad Singhal. Usha Rani Singhal and Raj Rani Singhal, carrying on business under the trade name, Mesrs. N. P. Industries. (S) 48 South Tanga Road, Calcutta, (for) 3/1 Chingrighata Lan Calcuta-15 (a); BH/3550A, 15-10-63 (b); Insert Lubricating oil after the word grease In sert "torch light as bleached fabric" after the words "hawai chappals" (\$17-4-65 (e).
- 24. Mesars. P. Gajendra Pal, S. N. Agarwala carria on business under the trade name, Messrs. Steel Fabri (S) 24 Camac Street, Calcutta-16 (for) 29 Theatr. Rosi Calcutta-16 (a); BH/3660A, 6-7-64 (b); 19-4-65 (c)
- 25. Sm. Aloka Das carrying on business under the trade name, Messrs. New Photographic Chemical Carolina (a); BH/3611A, 5-34 b (A) Photo bulb (d); 19-4-65 (e).

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- 26. Monte. M. W. K. International Ltd. Inc., (8) 20A Camas Street, Calcutta (for) 8 & 12 Chittarnjan Avante Calcutta (a); (8) BH/3783A (for) S1/4137A (b); 19-4-65 (c).
- 27. Messrs. Devy and United Engineering Co. Ltd., (8) 6A Middleton Street, Calcutta-16 (for) Simon House, Transport Depot Road, Calcutta-27 (a); (S) BH/365B, (for) A1/78B (b); 19-4-65 (e).
- 28. Messrs. Mahindra and Mahindra Ltd., Hall and Anderson Building, Calcutta (a); BH 1867A, 10-2-50 (b); (A) Tapping machines and milling machines (d); 19-4-65, (c).
- 29. Amitava Narayan Chowdhury. Samir Kanti ukherjoe and Sm. Smritee Sur carrying on business ider the trade name Messrs. Modern Engineering Worse of Jhowtola Road. Calcutta (a); BH/3759A, 19-2-65; (A) Bolts, nuts, sleevings, for electrical use, c. i ackets for bed onds, files, gem hook (d); 20-4-65 (e).
- 30. The Great Eastern Stores Private Ltd., 30 Chownghee Road, Calcutta (a): BH<sub>2</sub>255A, 22-9:41 (b); b) Gums, pastes, steel wool, flasks, powder puffs and sleum powder (d); 20-4-65 (e).
- 31 (S) Sri Sisir Kumar Laha carrying on business nder the trade name Messrs. Calcutta Mercantile ompany (for) Calcutta Mercentile Company, 161/1A lash Behari Avenue. Calcutta (a); BH/933Å, 12-7-45 p), Insert (1) Raw materials Provided that all bods for which exemption from payment of sales tax is laimed are intended for use in the actual process of namifacture of the goods named below; Putty, framed icture. (c); (A) Glass pano, sheet glass, figured glass, urror, triplex glass, picture frames, hard board. (D) tationeries, perfumeries, toilets, oilman stores, glass ares, confectioneries, toilets, oilman stores, glass ares, confectioneries, toilets, oilman stores, glass ares, crockeries, cutlery, lamps and lamp wares, papers irdboards, straw boards, drugs, medicines, chemicals psiery goods, threads, rubbergoods, (d); 20-4-65 (e).
- 32. Labhshankar Ramnarayan Joshi, Brijlal Ramarayan Joshi. Amratlal Ramnarayan Joshi. Pravir, handra, Kanti Lal Joshi and Sm. Taragari Joshi carryig on business under the trade name, Mossrs. Laxmi rading Corporation. 6B Prannath Pandit Street, alcutta (a); BH/3691A. 31-8-65 (b); (A) Pipo, fish date and sisal rope (d); 21-4-65 (e).
- 33 Sri Ramgobind Singha carrying on business der the trade name, Messrs South Calcutta Rubber dustries. (8) 7 South Tangra Road, Calcutta -46 (for) Thingrihata Road, Calcutta -15 (a); BH/3651A, 19-6-64 ); 21-4-65 (c)
- 34. Sri Tulsi Charan Jana carrying on business derthe trade name, Messrs. Matri Mistanna Bhandar, Rash Behari Avenue, Calcutta (S) stall No. 8, Lake arket, Calcutta (for) 8 Lake Road, Calcutta (a); E/162B,31-3-51(b): 22-4-65 (e).
- 35. Mesars. Gita Ganguly. Gitanjali Ganguly and mil Ganguly, carrying on business under the trade ane, Birdman & Co., 5/2K, Panditia Road, Calcutta 1; BH/3462A, 10-6-63 (b); (A) Welding machine, drilling machine, pipe bendings, machine grinding machine, 7draulic jack (d); 22-4-65 (e).

- 36. Sri Dukha Vanjan Kundu, Sri Jitendra Nath Nath Kundu, Sri Shankarlal Kundu, Sri Mohanall Kundu and Sri Ranjit Kumar Kundu, carrying on business under the trade name, Messrs. D.V. Kundu & Bros. (for) Messrs. D.V. Kundu & Bros., Sitpukur Rajgonj Mohalla. Bankura (a); BK/66A, 2-5-44 (b); 19-4-65 (c)
- 37 (8) Messrs Paresh Nath Dey, Gokul Chandra Kundu, Dhirendra Nath Chatterjee, partners, carrying on business under the trade name Messrs P. Dey & Co., Memari, Burdwan (a); BN/1506A, 28-9-63 (b) 23-4-65 (c)
- 38. (8) Sarbasree Paresh Nath Dey, Gokul Chandra; Kundu, partners, carrying on business under the trade name Messrs. K. D. Agency, Memari, Burdwan (for) Sarbasree Paresh Nath Dey, Digbbijoy Dey, Gokul Chandra Kundu, (Partners) carrying on business under the trade name Messrs. K. D. Agency, Memari, Burdwan (a); BN 1459A, 11-3-65 (b); 23-4-65 (c)
- 39. (S) Sarbasree Butto Krishna Dey, Gopi Krishna Dey, Joy Krishna Dey, partners, carrying on business under the trade name, Messrs Sat Couri Dey & Grand Sons (for) Messrs Sat Kori Dey & Grand Sons. Bade pratappur, Burdwan (a); BN/1205A, 23-4-58 (b); (A) All kinds of oil, spices (d); 24-4-65 (e).
- 40 Sri Sati Pada Hazra and Sadananda Hazra, partners, carrying on business under the trade name, Messrs, Milan Variety Stores, Raniganjbazar, Burdwan (a); BN/873A, 3-4-51 (b); (A) Tea (d); 24-4-65 (c).
- 41. Sri Ajit Kumar Roy and Sri Anil Kumar Roy, partners, carrying on business under the trade name, Mesers Ajit Kumar Roy and Anil Kumar Roy, Kalna, Burdwan (a); BN/1219A, 25-8-58 (b); (A) Groundnut oil (d); 28-4-65 (e)
- 42. Sri Chandra Sekhar Bhakat, proprietor, carrying on business under the trade name, Mesars. Chandra Sekhar Bhakat, Kalna, Burdwan (a); BN/133A, 31-10-41 (b); (A) Groundnut oil (d); 28 4 65 (c).
- 43 Messers Nathmull Jain and Bhag Chand Jain carrying on business under the trade name, Nathmull Bhag Chand Jain, Lalgola, Murshidahad (a); BR/675A' 11-11-60 (b);(A) Ink dry ginger, glassware, empty drums; empty tins, bindi and nail polish (d); 24-4-65 (e).
- 44. Sri Panchu Gopal Saha, carrying on business under the trade name, Messus Panchu Gopal Saha, 87 Manindra Road, Khagra, Murshidabad (a); BR/450A, 15-3-55 (b); (A) Linseed oil, groundnut oil and bulb (d); 28-4-65 (e).
- 45. Sarbaerce Purakh Chand Rathi, Gulap Chand Rathi and Nandlal Rathi carrying on business under the trade name Shreelall Rathi, Birpara, Dist. Jalpaiguri (a); CB/808A, 9-2-69 (b); (A) Dhoop kathi (b); 23-4-65 (e).
- 46. Hansraj Bothra and Bachraj Bothra carrying on business under the trade name Balchand Joychandlal Bothra, Biswasingha Road, Cooch Behar, Additional place of business at junction of Keshab Road, Kameswari Road, Cooch Behar (a); CB/4B, 1-3-51 (b); (A) Pipes, tube-well parts and fittings (B) Jute, mustard seed, paddy, tobacco, matches, gold, silver and confectionery (d); 3-4-65 (e).

- 47. Messrs. Meghraj Shyamsukha, Dalchand Shyamsukha, Chatmal Shyamsukha and Chandanmal Shyamsukha carrying on business under the trade name Messrs. Megraj Shyamsukh, Mathabahanga, Cooch Behar (a); CB/225A, 2-5-51 (b); (D) Gold, Silver, woollen and silver goods (d); 23-4-65 (e).
- 48. Shri Mansukhalal Mayachand Shah, Sm. Jaya Kuwar Shah and Chalildas Maganchand Shah carrying on business under the trade name J. Mayachand & Sons., 34 Ezra Street, Calcutta (a); CL/3791A, 30-11-64 (b); (A) Grocery stores (d); 17-4-65 (e).
- 49. Messrs. Maganlal Bhimbhai Desai, Chhaganlal Bhimbhai Desai, Thakurlal Bhimbhai Desai, Mohanlal Bhimbhai Desai carrying on business under the trade name Messrs. Mercury Commercial Co.. 52 Canning Street, Calcutta (a); CL/2885A, 18-3-59 (b); (A) Water meter, lead sheet and pipe, pipe jointing compound (d); 17-4-65 (e).
- 50. Messrs. Ramchandra Bhimsen, 55 Canning Street, Calcutta (a); CL/3750A, 9-10-56 (b); (A) Pipe and strips (d); 17-4-65 (e).
- 51. Mr. Arun J. Gokal, Mr. Ramanlal J. Gokal and Mr. Ravindra J. Gokal carrying on business under the trade name Messrs. J. V. Gokal & Company, 14/1B Ezra Street, Calcutta (a); CL/3857A, 1-4-65 (b) (A) Gunny bags and hessian cloth (d); 21-4-65 (e).
- 52. Messrs. Manikchand Goenka, Mahabir Prosad Goekna and Madan Mohan Goenka carrying on business under the trade name Messrs. Agarwalla Brothers Raja Woodmunt Street, Calcutta (a); CR/3362A, 26-7-63 (b); (A) Lead, brass scrap, aluminium scrap, regulator and its parts or electric fan (d); 17-4-65 (e).
- 53. Shri Naval Chand Parekh, proprietor, carrying on business under the trade name D. M. Parekh (Engineers), 73 Netaji Subhas Road, Calcutta (a); CR/3516A. 26-11-64 (b); (A) Band saw, circular saw grinding wheel grinding powder and emery paper, steel file, emery cloth bolts, nuts, hooks, washers, screws, industrial carbons, g. i. and brass wireana wire nails, chain pulley block, slings, jack, funnels, oil cans, pipes and fittings, industrial hose pipes, packings, buckets, dusk masks, cotter-pins, gas cylinder parts, lubricators, gauge, glass bearings, spirit leves, welding rods, electrical parts, leather buckets (d); 17-4-65 (e).
- 54. Sm. I. P. Shah and Sm. Kapila N. Saha and Messrs. Mafatlal M. Shah, Satya Narayan Ram Natvirlal Shah, natural guardian of Shri Anil Kumar minor, carrying on business under the trade name Kotyark Engineering Corporation, 138 Canning Street, Calcutta (a); CR/3562A, 11-5-64 (b); (A) Welding set, tarpaulin, machine tools and hand tools, spares for engines and pumpings sets (d); 19-4-65 (e).
- 55. Matiram Agarwal & Co., Pvt. Ltd., 137 Canning Street, Calcutta (a); CR/2259A, 29-9-45 (b); (D) Metal, hardware, mill stores, (d); (A) Bifurcated rivets, ball bearings, belt lacing, bolts and nuts, drill, chucks, steel files, wire, pipe, hacksaw, blades, hacksaw frame, hoop iron, metal lamps, panel pins, pipe fittings, wire nettings, measure tape, saws, cutters, tool bits, wood screws, flats, bars, m. s. angles, sheets, washers, rails, joists, channels (d); 19-4-65 (e).

- 56. Sarbasree Sudesh Kumar Agarwal, Jugal Kishon Agarwal and Bijoy Kishen Agarwal carrying on busines under the trade name Jostle Trading Co.. 137 Canning Street, Calcutta (a); CR/2260A, 10-3-50 (b); (D) Iron and steel, hardware, mill stores and gold. (d); (A) Sho tacks, bifurcated rivets, barbed wire, box strapping crow bars, bolts and nuts, expanded metal, steel files g. i. wire, g. i. pipe, hinges, hex wire nettings has drill, hacksaw blades, h. b. wire, band saw, panel pink stapples, split pin, showels, timmen rivets, tingle wire nails, wood screws, washers (d); 19-4-65 (e).
- 57. Sarbasree Indu Bhusan Dutta. Saila Bhusan Dutta, Sudhanshu Bhusan Dutta, Durga Bhusan Dutta Phani Bhusan Dutta, Moni Bhusand Dutta Brojenda Bhusand Dutta, Dwijindra Bhusand Dutta and Dipenda Bhusand Dutta carrying on business under the trad name Bhootnath Mukherjee & Co. 12 Raja Woodman Street, Calcutta (a); CR/25A, 30-9-41 (b). (A) Tool with effect from 26-9-64 (d); 20-4-65 (c)
- 58. (8) Sarbasree Kalika Prosad Pathak and Swinfer Angush Jervis carrying on business under the trade name Sanskrit Brothers, 40 Netaji Subhas Road Calcutta (for) Kalika Prasad Pathak, proprietor carrying on business under the name Sansknit Brothers, 40 Netaji Road, Calcutta (a), CR 2438A, 10-9-54 (b); 22-4-65 (c).
- -59. Shri Tarak Nath Dey, proprietor carrying on business under the trade name Mesers. Stock Sales Agencies, 135 Canning Street, Calcutta-(a), (S) CR 2458 (for) CR/2499A (b); 22-4-65 (c).
- 60. Messrs. Harihar Nath Shukla, Sitaram Shukla and Sm. Krishna Kumari Shukha carrying on busines under the trade name Girija & Co., 32 1 Dalhouse Square, South, Calcutta (a); EL 3635 A 9-1-61 (b); (A) Air Compressors, electric motors starters, machine tools, steel castings and grinding media (d); 23-4-65 (e).
- 61. (S) Sarbasree Bibhuti Bhusan Sen Phant Bhusar Sen, Moni Bhusan Sen, Sukumar Sen and Debabrat Sen, partners, carrying on business under the trade name N. B. Sen & Brothers (for) Messrs. N. B. Sen & Brothers. 11 Esplanade East, Calcutta (a), EL 16B. 8-10-41 (b); (D) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building (c) 26-4-65 (c).
- 62. Messrs. K. C. Daw & Bros. Pvt. Ltd., Chandpa Ghat, P-247/8 Strand Road, Calcutta (A) Stall No. 17 West Block, Entally Market, Calcutta-14 (a); El. 263 5-5-54 (b); (A) Readymade garments (d); 27.4-65 (c)
- 63. Shri Dindayal Madhogarhia carrying on busined under the trade name Bilashroy Dindayal 83 2 Naskarpara Road, Ghusury, Howrah (a); HW 2325A, 7-10-81 (b); Insert "Washer" after the word Bucket care tell 23-4-65 (e).
- 64. (S) Messrs. Prayag Narayan Gupta and Satys narayan Gupta, carrying on business under the trade name Podra Brick Works (for) Messrs. Prayag Narayan Gupta, Satyanarayan Gupta and Uma Shankar Gupta, Satyanarayan Gupta and Uma Shankar Gupta Carrying on business under the trade name Podra Brid Carrying on business under the trade name Podra Brid Works, Podra, Howrah (a); HW, 2567A. 2-8-63 (b) 26-4-65 (e).

- 65. Mesers, National Ceramic Industries Ltd. (8) 42/42 Scott Kerr Road, Bally, Howrah (for) 61-63 Scott Kerr Road, Bally, Howah (a); HW/1015A, 4-8-48 (b); 28-4-65 (c).
- 66. Messts. Renupada Dey, Jugal Kishore Nandy, Shib Chandra Nandy, Narosh Chandra Nandy. Biresh Chandra Nandy, carrying on business under the trade same Dey Nandy & Co., A/3 Calcutta Port Commissioner's Godown (Jagannath Ghat) Calcutta (a); JK, 903A, 25-9-41 (b); (D) Spices (d); (A) Corriander seeds, opply seeds, cuminseeds, fenugreek seeds, Arseeds, pauan. cardamom, resin, incense, catechu, carway seeds, cassia leaves, soda ash, coir string, starch, groundnut seeds, myrabalam, poppy husk palminut and ndigo (d); 22-4-65 (e).
- 67. (8) Shri Gordhandas Chandak, Sm. Mula Bai, nother and natural guardian of and on behalf of the erson Sri Gopaldas Chandak (minor) partners, carrying in business under the trade name Girdharlal Gordhandas for) Messrs. Girdharlal Chandak, Gordhandas Chandak (apaldas Chandak, partners, carrying on business inder the trade of Girdharlal Gordhandas, 13 Ganguli Lane Cleutta (a); JK/2361A, 20-9-51 (b), 22-4-65 (c)
- 68. Messrs. Moujiram Mithal, Rameswardas Mithal, Karambir Mithal carrying on business under the trade name Surajbhan Moujiram, P. O. Siliguri, district Darjeeling (a); JP/1744A, 6-8-54 (b), (D) Hardware, ement, oil, tea, vegetable ghee, ghee, mahua flower, roundant oil, cocoanut oil, soap, soap materials, timed jute products. (A) Mustard oil, atta, sup., flour, augar, gur. sait, wheat, paddy and other food products d), 22-4-65 (e).
- 69 Sarbasree Omprakash Agarwalla and Kulchatra rasad Agarwalla, partners, carrying on business under he trade name Messrs, Standard Motor Co., Hull Cart load, P. O. Siliguri, District Darjeeling (a); JP 2095A, 94-62 (b); (A) Spanners, bolts and nuts, screw divers, ashers, cutter and cotton waste (d); 22-4-65 (e).
- 70. Sri Harendra Nath Roy, proprietor, carrying on usiness under the trade name Messrs, H. N. Roy, i. N. P. C. Road, Ranaghat, Nadia (a); KR 91B, 5-12-59 (b); (a) Examination table, ward locker, ospital bed, stretcher trolly (d); 20-3-65 (e).
- 71. Sri Panchu Gopal Roy Choudhury, proprietor, arrying on business under the trade name Mesers, Sree Krishna Agency, Agameswaripara Road, Nabadwip, Radia (a); (D) (1) 79 Diamond Harbour Road, Khedder-tore, (2) Englishbazar, Malda (b); (S) KR/2103A for) KR/88B. (b) 23-3-65 (e).
  - Sri Hirendra Nath Roy, proprietor, carrying misiness under the trade name Messrs, H. N. Roy, N. P. C. Road, Ranaghat, Nadia (a); KR 91B. 2-59 (b); (A) Fowlers, bed and mirror (d); 29-4-65
  - 1 (8) Sri Gopal Manjee Patel, Amrit Lal L. el, Shyamji V. Patel and Devshi Kanjee Patel. hers, carrying on business under the trade name taxmi Saw Mill (for) Messrs, Visram Manjee el. Devjee Monjee Patel, Devshi Kanjee Patel Lodharam Karamshi Patel, partners, carrying on hess under the trade name Shree Laxmi Saw Mill, a Road, Beledangamor, Krishnagar, Nadia, (a); 1939A, 1-6-60 (b); 29-4-65 (e).

74. (S) Sri Raghunandan Agarwal and Sm. Bimla Debi Ganeriwal carrying on business under the trade name Industrial Rubber Products Co. (for) Sarbasses Raghunandan Agarwal and Shyamsundar Tulsan carrying on business under the trade name Messrs. Industrial Rubber Products, C/O 33 Netaji Subhas Road, Calcutta (a); LR 3392A. 20-11-62 (b); 19-4-65 (c).

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- 75. Messrs, Puskar Kaul, P. Gopala Menon and Bitthal Das Mandhana carrying on business under the trade name Sales and Service Corporation, 22 Strand Road, Calcutta, (a) LR/3456A, 30-5-63. (b); (A) Pipe and pipe fittings, beltings, belt lacings, reamors and cutteries (d) 20-4-65 (e).
- 76. Sarbasri Sanwarmal Lakhotia and Kailash Prosed Ladha, carrying on business under the trade name Messrs Induastrial Steel Corporation, 14/5 Clive Row, Calcutta (a); LR 3575A 19-5-64 (b), (A) Plate, sheet, joist, channel, angle, tee, round, flat, aquare, rail, (D) Rolling mill product (d); 21-4-65 (e).
- 77. Sarbesree Chunilal Gulabehand Dani, Gokuldas Raghunathdas Hakani, Hiralal Dharamshi Modi, Jayantilal Vrajlal Mehta. Pravin Chandra Chhotalal Hakani and Vasantrai Prataprai Hakani, carrying on business under the trade name C. G. Mody and Co., 18 Netaji Subhas Road, Calcutta (a); LR/3680A, 6-4-65 (b); (A) R. s. Joist, m. s. angles, m.s. channels, m.s. squares, m.s. flats, m.s. tee angle, h.r. strips (d); 21-4-65 (c).
- 78. Messrs, Jaikrishna Saboo, Hariram Saboo, Jagdish Prosad Saboo, Murlidhar Bagri, carrying on business under the trade name T. H. Industrial Corporation. 27:21) Strand Road, Calcutta (a); LR/3639A, 30-12-64 (b), (A). Perforated steel sheets (d); 21-4-65 (e).
- 79. Sarbasree Birendranath Guha, Amareah Chandra Shome carrying on business under the trade name of Commercial Syndicate, 22 Canning Street, Calcutta (a); LR 3318A, 6,3-62 (b); (A). (1) Raw material, (2) Consumable stores, e.g., Electrodes, paints, varnish, acids, oils, etc. Provided that all goods for which examption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (1) Steel and tubulee furniture (c); 21-4-65 (e).
- 80. Sri Satish Kumar Khandalwal, proprieter, carrying on business under the trade name Mosars, Khandalwal Supply Agency. 25 Swallow Lane, Calcutta (a); LR/3209A, 10-1-61 (A). M. s. angles (d); 22-4-65 (e).
- 81. Sri Chimanial Ramgarhia carrying on business under the trade name Sree Kamala Agency, 23 Canning Street, Calcutta (a); LR/3233A, 25-3-61 (b); (A). Sheet glass, kapok (d); 22-4-65 (e).
- 82. Sri Hirendra Bhadra carrying on business under the trade name Industrial and Engineering Equipments, 24 Netaji Subhas Boad, Calcutta (a); LB/3645A, 18-1-65 (b); (A). Lathe machine, saw machine, shaping (Ab), 89.4 AB (a)

- 83. Sri Surya Kumar Ghose, Proprieter, carrying on business under the trade name Messrs. West Bengal Leather Works, 9/D Cornwallis Buildings, Calcutta-12 (a); MK/3085A, 24-10-52 (b); (S) (1) Raw materials, leather. (2) Plant, machinery, spare part sand accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Footwear and leather goods for sale (for) Leather and 1 and 2, certified by the purchasing dealer to be required for use in any process in the manufacture of footwear and leather goods for sale (c); 19-4-65 (e).
- 84. Shri Birdhraj Bhandari and Shri Balvantraj Bhandari carrying on business under the trade name Messrs.B. B. and Co., 46A Amherst Street, Calcutta a); MK/3576A, 12-6-63 (b); (A) Aluminium foil scrap (d); 17-4-65 (e).
- 85. Sri Bandiprosad Shaw and Sri Badriprasad Jaiswal, Partners, carrying on business under the trade name Messis. Delta Engineering and Foundry Workd 195A Muktaram Babu Street, Calcutta (a); MKs 1485A, 2-8-48 (b); (S) (1) Raw materials, (2) Plant/ nachinery, spare parts and accessories, (3) Consumable. Coal, acid and zinc. Provided that all stores, viz, goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Pipe ittings and expanded metal for sale (for) Iron, steel, pastings and 1,2,3, certified by the purchasing dealer to be required for use in any process in the manufacure of pipe fittings, machinery parts, (c); rubber goods or sale (c); (S) Pipe fittings, (for) Machirery parts, electrical goods, hardware, rubber goods, ferrous and non-ferrous metals, motor vehicles and lorry, rucks (d); 19-4-65 (e).
- 86. Sri Jagmohan Jhunjhunwalla, Sri Prosad Jhunjhunwalla and Srimti Ganga Devi Jhunhunwalla carrying on business under the trade name Messrs, Shankar Metal Products, 90 Muktaram Babu street, Calcutta (a); MK/3830A, 11-12-64 (b); (8) 1) Raw maeterials, brass, zinc, aluminium, gun-metal, ead and tin, (2) Plant, machinery, spare parts and occessories,(3) Consumable stores, vz., Coal and coke, ine wood Cruciebles and dies. Provided that all goods or which exemption from payment of sales tax is claimed re intended for use in the actual process of manufacure of the goods named below : Brass wire, copper od, and wire and gun-metal rod for sale (for) (1) Raw naterials, aluminium and lead scrap of brass, zinc. rovided that all goods for which exemption from syment of sales tax is claimed are intended for use n the actual process of manufacture of the goods amed below: Brass rod and gun metal bushes for ale (c); 20-4-65 (e).
- 87. Mesars. Lakshmimayee Karmakar, Narendra Vath Karmakar, Saurendra Nath Karmakar and ujit Kumar Karmakar carrying on business under the rade name Mesars J. Karmakar and Sons, 12 Jadu andit Road, Calcutta (a); MK/3207A, 23-11-60 (b); 3) (1) Raw materials, (2) Plant, machinery, spare arts and accessories. Provided that all goods for rhich exemption from payment of sales tax is claimed re intended for use in the actual process of manufacture of the goods named below: Screw made of brass and iron, rivets made of brass and iron, rivets made of brass and iron, rivets made of brass and oopper washers, for sale (for) (1) Raw materials,

- (2) Plant, machinery,s pare parts and accessories (3) Consumable stores, viz., Nil. Provided that all goods for which exemption from payment of sales tar is claimed are intudded for use in the actual process of manufacture of the goods named below: Screw made brass and iron, rivets made of brass and iron for sale (c); 21-4-65 (e).
- 88. Sri Arun Gopal Paul carrying on business under the trade name Mesars. Central Service Station. 27 Jatindra Mohan Avenue, Calcutta (a), (A) 17/2 Jatindra Mohan Avenue, Calcutta-1. (S)MK/272B (for MK/2693A (b); 21-4-65 (e).
- 89. Shri Ramkarn Bhuwalks, Proprietor, carrying on business under the trade name Messrs. Mineral India Corporation, 32 Vivekananda Road, Calcutta (a); M.K/3628A, 21-9-63 (b); (A) Hair beltings and belt lacing (d); 23-4-65 (e).
- 90. (S) Sm. Sibani Chakraborty, Sm. Putul Chatterjee and Shri Nemai Banerjee carrying on business under the trade name Messrs. J. Mores & Co., (for S. Chakraborty, Proprieter, carrying on business under the trade name Messrs. J. Mores & Co. (a); (S) 107 Amherst Street, Calcutta (for) 12 Ram Kanai Adhikari Lane, Calcutta (S) MK/3894A (for) SL/3290A (b); 24-4-65 (e).
- 91. Shri Pradip Kumar Sohao carrying on business under the trade name Messrs. Sahoo Trading Co. 243
  Acharya Prafulla Chandra Road, Calcutta (5)
  MK/3533A 10-1-63 (b); A Palm oil (d) ;24-4-65 (e).
- 92. (S) Shri Thanmal Dugar and Shri Chandmal Dugar carrying on business under the trade name Messrs. Shree Chand Printing House, (for) Shri Thanmal Dugar carrying on business under the trade name of Messrs. Shree Chand Printing House, 3A Madan Mitra Lane, Calcutta-16 (a); MK/3632A. 27-9-63 (b); (A) Loose leaf binder, fil (d); 24-4-65 (e).
- 98. (8) Shri Chandra Bali Ram Jaiswal. Shri Chandrajit Ram Jaswal, Shri Ram Kumar Jaswal, Shri Shiv Kumar Jaiswal, Shri Raj Kumar Jaiswal carrryng on business under the trade name Messrs. Sumer Ram Suraj Bali Ram Jaiswal, Chandra Bali Ram Chandrajit Ram Jaiswal, Ram Kumar Jaiswal, Shiva Kamar Jaiswal Raj Kumar Jaiswal carrying on business under the trade name Sumer Ram Suraj Bali Ram, 76 Amheist Street. Calcutta (a); MK/3120A, 10-3-60 (b); 24-4-65 (c).
- 94. Shri Arun Chandra Sen and Shri Bhaskar. Sen carrying on business under the trade name Messrs. Hooghly Chemical Industries 2G Katuck Bose Lane, Calcutta-6 (a); MK/3477A. 10-9-62 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of mansfacture of the goods named below: Phosphoric acid for sale copper sulphate for sale (for) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for payment of sales tax is claimed are intended for payment of sales tax is claimed are intended for goods named below: Phosphoric acid for sale (c):

- 25. Shri Tinkori Dey and Shrimati Subodh Bala Dev conving on business under the trade name Mesers. Sealvers Corporation, (S) 18 Abinash Kaviraj Street Calcutta-5 (a); (for) 55 Joy Mitra Street, Calcutta-5 MK/3832A, 14-12-64 (b); (S) (1) Raw materials. Load. steal scrap, g. i. wire, tin plates, hoop iron and printed tin sheets. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tin seals, lead seals, sealing wire, automatic iron strapping machine seals, protective fasteners and clips for sale (for) (1) Raw materials, lead and steel scrap, g. i. wire, tin plates, hoop iron, (2) Plant, machihery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tin seals. lead seals, sealing wire, automatic iron strapping machine seals, protective fasteners and clips for sale (c); 26-4-65 (e)
- 96. Shri Ajit Kumar Saha, proprietor, carrying on business under the trade name Messrs. Ajit Kumar Saha, Hat Road, Malda (a); ML/341A, 14-6-55 (b); (A) Logences (d); 23-4-65 (e).
- 97. Shri Adity dulal Dutta and Shri Nripendra Dulal Dutta, partners, carrying on business under the trade name Messrs. Shri Krishna Stores, English Bazar, Malda, 10 Golapatty bye Lane (a); ML/73A. 29-7-53 (b), (A) Straw pipe depil nirjas, rose water, olive oil. kerosene cooker, tea set, lemon set, glass, flask, scissors, knife, playing cards, messuring tape, tik-20, dalf and coal tar-rool (d); 24-4-65 (e).
- 98. Shri Bhagawati Prosad Modi, proprietor, carrying on business under the trade name Messrs Bhagwati Prosad Modi, Koreali, Malda (a); ML/445A, 20-7-56 (b); (A) Coal tar (d); 28-4-65 (e).
- 99. Messrs. Harinarain Singhania and Shyamsundar Singhania carrying on business under the trade name Krishna & Co., 257 Netaji Subhas Road. Calcutta (A) Calcutta-1 (a); (S) MR/233B (for) MR/2355A (b); 24-4-65 (e).

100. Messrs. Paresh Nath Majumdar, Sm. Gour-

angini Devi and Sm. Nirupama Bose carrying on business under the trade name Manton & Martin, 70 Netaji Subhas Road, Calcutta (a); MR/567A, 24-9-41 (b); (D) Purchase of all miscellaneous stores against orders of customers and piece goods; (A) Brass rods, brass sheets, brass pipes, brass ingots, brass strips, brass wire nettings, copper rods, coper sheets, copper pipes, copper wires, copper ingots, copper strips, copper wiremettings, aluminium rods, aluminium sheets, aluminium pipes, aluminium wires, aluminium ingots, aluminium trips, Bronze rods, bronze sheets, bronze pipes, bronze rires, bronze ignots, bronze strips, lead rods, lead sheets, d pipes, lead wires, lead ingots, lead wools, lead aps, zinc sheets, zinc wires, zinc ingots, zinc scraps, ingots, antimony, solder sticks, bronze and brass lding rods, iron bars, joists, piano wires, steel springs, res and washers, hinges, nuts, bolts, corrugated sheets, t fibres, hemp rope, dobby twine, galvanised weir, tets, wire-nettings, whip cords, healed cord, manila pes and fibres, jute canvas, jute rope, jute twine, al rope and fibre, aloe rope and fibre, gunny bags, an cloth, coir strings and ropes, jute and hemp spun in, flax canvas linen threads, flax twines and threads, we nails, cane baskets, paints brass eyelets and rings,

- coal tar. wax, alloe, copper naphthinate, aluminium stearate, hessian cloths and twines, broom sticks (d); 24-4-65 (c).
- 101. Mesers, Indu Kumar Doshi and Subhas Kundacarrying on business under the trade name D. K. Trading Corporation (8) 62 IA Netaji Subhas Road, Calcutta (for) I Bonfield Lane, 2nd floor, Room No. 9, Calcutta (a); (8) MR 2785A (for) CR 3461A (b); 24-4-65 (e).
- 102. (8) Shri K. C. V. C. Shah, Proprietor, carrying on business under the trade name Mesers, Rasiklal & Brothers (for) Mesers, K. C. V. C. Mehta, S. K. Parekh and R. G. K. Mehta carrying on business under the trade name Rasiklal & Brothers, 113 Monohardas Chawk, Cilcutta (a), M.3, 1532A, 29-11-48 (b), 26-4-65 (c).
- 103. Messrs. Bidyut Shilpa Ltd., **372 66** Russa Road. South. Calcutta (a); PG 1101A, 18-5-50 (b); (A) Fuse wire (d); 9-4-65 (e)
- 104 Messrs. Bankatlal Maneswari and Sohanlal Taparia carrying on business under the trade name Calcutta Cloth Stores. P.O. Tababeria. Habra, 24 Parganas (a), PG 3138A, 12-2-64 (b); (A) Umbrella and Umbrella parts (d); 9-4-65 (e).
- 105 Messrs Annapurna Glass Works, Private Ltd., Raja S. C. Mullick Road, Jadavpur, Calcutta-32 (a); PG 1804A, 7-10-55 (b), (A) Hessam cloth, jute twine, Gunny bags (d), 10 4 65 (c).
- 106 (8) Shri Subal Kumar Basu and Nisith Kumar Banerjee carrying on business under the trade name Analytic and Synthetic Chemical Works (for) Mesars. Gita Mukherjee, Anil Kumar Bhattacharjee. Nisith Kumar Banerjee and Subal Kumar Basu carrying on business under the trade name Analytic & Synthetic Chemical Works. 13 Bipin Garguly Read, Calcutta-30 (a); PG 2815A, 20-2-63 (b); 12 4-65 (c).
- 107 Messrs, Sudhansu Guha, Ajit Kumar Guha, Goutam Guha, Rabindra Nath Dev and Sailesh Kumar Guha carrying on business under the trade name Guha & Co., 76/27 Rishi Barkim Chandra Road, Calcuta-28 (a); PG 3116A, 12-11-64 (b); (A) Timber (d); 12-4-05 (c).
- 108. (8) Shri Chittaranjan Chakraborty carrying cobusiness under the trade name Messus. Tipperah Timber Company. (for) Messus. Tipperah Timber Company 24 Raja S. C. Mullick Road. (Calcutta-32 (a); P/16A, PG '1643A, 16-2-54 (b); (1) All other building materials (d); (A) Bricks, lime, sand, iron-rods, joists, angles (d); 19-4-65 (c).
- 100. Messrs, Madan Mohan Kundu, Gobinda Lal Kundu, Mukunda Lal Kundu, Benoy Kumar Kundu, Kanchan Kundu, Sarat Chandra Kundu, Amar Nath Kundu and Somenath Kundu (Minor) (Represented by his mother as natural guardian) carrying on business under the trade name Kundu & Co., 372/5A Russa Road, Calcutta-33 (a); PG/2566A, 7-7-61 (b); (A) Rod, (d); 20-4-65 (e).
- 110. The Adra South Eastern Railway Employees Co-operative Stores Ltd., Adra, P.O. Adra, Dist. Purulia (a); PR/308A, 5-8-60 (b); (D) Stationery articles, (d); (A) (Inser after coffi powder) hair, oil, toothpaste, powder, tooth brush, cream, snow, tea, boot polish, comb, rajor

- des, torchlight, umbrella, scent, mango products, ash, atta, vermillion, plastic goods, school mathetical instruments and sport goods (d); 24-4-65 (e).
- 11. (S) Messrs. Abbashhai Shaikh Motabhai, nruddin Shaikh Abdul Kader, Mohammadbhai Shaik dul Kayum. Mohammadbhai Shaikh Yahyabhai, nail Molla, Mohammadbhai & Zoeb Shaik Yahyabhai rying on business under the trade name C. A. Mohanad (for) Messrs. Abbashboy Shaikh Motabhoy, nruddin Shaikh Abdul Kader. Mohammadbhoy ikh Abdul Kayum, Esoof bhai Shaik Abdul Kayum, ikh Abdul Kayum, Esoof bhai Shaik Abdul Kayum, lammad bhai Shaik Yahyabhoy & Abdul Husien lla Mohammadbhoy carrying on business under the de name C. A. Mohammad. 23 Pollock Street, outta (a); RB/933A, 12-8-49 (b); 17-4-65 (e).
- 112. Shri Chhotulal Sethia carrying on business der the trade name Chhotulal Sethia, P 23/24 Radhatar Street, Calcutta (a); RB/262A, 30-9-53 (b); Bullion (A) Gunny bags (d); 20-4-65 (e).
- 113. Messrs. Hardware & Mill Store Private Ltd., Brabourne Road, Calcutta-1 (a); RB/1358A, 20-6-50 ; (D) Mill stores, hardware, leather goods, wooden ods, and all kinds of jute mill stores. (A) Studs. shers, nuts, bolts, rivets, screws, allen screws, allen y, springs, roller chain, iron cement, hair belting. tton belting, endless v belts, round leather belting, ex belt. ball bearing, brass tubes, rubber rings, otodes, spindle steel, shafting, grinding wheel, nvas hose, canvas gloves, belt lacing, m.s. wire, lvanised wire wire nail. pickers, laces. picking und, tuggers, washes leather gloves, lay races. y block, picking arms, swellwood, box back wood, bbins, bobbin ruds, spools, pressing rollers, lagging, uttles, staves, card pin, gill pins, gill rivets, aluminium rets, plainding cloth, sizing flannel, felt, box rud ring, swell, spring, flannel steeves, cork-covers, uttles catche: shuttle tips, shuttles cover, drag spring, uttle eye, spindle, flyer, flyer head eye, flyer leg eye, .k.) bobbin carriers, faler bar, wire healed, belt fastner, marind seed powder, plywood trays and boxes, ore plywood and aluminium, silver cans, rubber pipe, don bristol, jute cutting knifes, r.o.chain, sewing achine, spares, sewing needles, and sewing cones, rcelain pipe. lifter brackets, dead spindle, felt bol, ip for belt bol, bobbin rail pin, bobbin rail plate, bbin rail, bobbin rail boss, oilite bushes, neackolile ishes, neackoille bobbin, pressing roller assembly, nix belts, cork ring, heart lever, hearts, tamarind seed wder, m.s.pinions, c.i.pinions, corborandum sythn one, spares, for mackiens machine, faller studs, drawg roller, cams, delivery pressing rollers, cotton listing, r clip. cir clip spring and washer, bailing buckles, siling pins, cop spindles tops, plastic bracket (d).
- 114. Messrs. R. K. Shah & K. K. Shah carrying on usiness under the trade name Cement Corporation, Brabourne road, calcutta (a); RB/694A, 8-6-53 (b); D) Stainless steel, cadmium anodes, burytes, ball sarings. (A) Coal (d); 21-4-65 (e).
- 115. Messrs. Clarita Private Ltd. 31 Brabourne toad, Calcutta (a); RB/584A, 27-8-51 (b); (D) Electrical cods (A) Porcelain electrical parts, g.i.electrical fittings, apes, wires and cables, non-ferrous metal and fittings, rooden fittings for electrical purpose, clips, pins and alls, insulating compounds, insulated sheets, rods and ubes, m.s.materials and fittings, solders electric lamps,

- c. i. fittings, insulating varnish and oil, mica and micanite products, enamelled light and fittings, micator and meater board equipments (d); Bakelite casting fittings, 23-4-65 (e).
- 116. Measrs. Paritosh Dev Gupta & Anjan Deb Gupta carrying on business under the trade name The Machine Land (India), 16 Mangoe Lane. Calcutta (for) 9J Lalbazar Street, Calcutta (a); RB 1362A, 4-12-62 (b); 23-4-65 (e).
- 117. (S) Shri Sriniwas Golash carrying on business under the trade name K. N. Lawyer & Co. (for) Sreemati S. J. Lawyer and Ave J. Lawyer carrying on business under the trade name K. N. Lawyer & Co. 33 Canning Street, Calcutta (a); RB/307A, 10-10-41 (b), 23-4-65 (e).
- 118. (S) Messrs. Ram Chandra Nataraj Sastri. Laht M. Kansal. Anantram Gopalan, Monohar M Mehta carrying on business under the trade name R. N. Sastri & Co. (for) Shri Ram Chandra Nataraj Sastri carrying on business under the trade name R. N. Sastri & Co., 33 Canning Street, Calcutta (a); RB 1418A 14-9-63 (b), 23-4-65 (e).
- 119. Messrs. Aceto Chemicals Private Ltd (8) 22 Brabourne Road, Calcutta (for) 183/2 Dharamtolla Street, Calcutta-2 (a); (8) 1542A, (for) SL 319B (b), 23-4-65 (c.
- 120. Messrs. Amedali Jafferjee & Husimbhai Jafferjee carrying on business under the trade name Amedali Jafferjee Gandhi, 24 Pollock St., Calcutta (a); RB 479A 21-9-56 (b); (A) Zinc (d); 24-4-65 (e).
- 121. Messrs. P. C. Mehta & R. K. Mehta carrying on business under the trade name The Asiatic Chemical Co., 18B Sukeas Lane, Calcutta (a); RB 1016A 12.5.59 (b); (A) Galvanised wires (d); 24.4.65 (c).
- 122. Messrs. Dharshi Teckchand Mukhi Mukhi Jayantilal Dharshi & Mukhi Lolit Kumar Dharsh carrying on business under the trade name Ashok Mercantil Corporation, 31 Brabourne Road, Calcutta (a): RB 827A, 31-1-57 (b); (D) Lubricating oil (A) Lubricant and waxes (d); 26-4-65 (e).
- 123. Messrs, Krishna Silicate & Glass Works, LtdiS 6 Ezra St., Calcutta (for) 17 Radhabazar St., Calcutta (a RB/418A, 30-6-47 (b); 27-4-65 (e).
- 124. Mossrs. Mahadoo Jalan, Motilal Jalan, Ram pratap Surekha & Biswanath Surekha carrying o business under the trade name United Enterprises 5 Mission Row, Calcutta (a); RB/1526A, 26-2-65 (b) (A) Sewing machine (d); 28-4-65 (c).
- 125. Messrs. Indian Furnace (a). Private Ltd 27/29 Brabourne Road, Calcutta (a); RB/894A 4.9.57(b) (A) Furnaces, instruments for use in furnaces, space for furnaces, heat treatment equipments and heat treatment materials (d); 28-4-65 (c).
- 126. Sri Debendra Nath Coondoo, Sri Rabindt Nath Coondoo, Sri Surendra Nath Coondoo, Sri Hirendr Nath Coondoo, Sri Ramendra Nath Coondoo. Sri Ai Rumar Daw, Sri Sripati Banerjee, partners. carryin on business under the trade name Messrs. Trade Syndicate, 161 Netaji Subhas Road, Calcutta (a RJ/3007A, 30-1-62 (b); (A) Crucible, g. m. Weel valw

brass look 22-4-65 (e). almirah with key and screws (d);

- 127. Sri Gouri Sankar Agarwala and Sri Madanlal Agarwala, Partners, carrying on business under the trade name Measrs. Madanlal Grouri Sankar. 18 Mullick Street, Calcutta (a); RJ/994A. 22-6-43 (b); (A) Pipe fittings (d); 28-4-65 (e).
- 128. Sri Ramautar Saraf and Sri Mahabir Prasad Goenka, Partners, carrying on business under the trade name Messrs. Ashok Dying Works, 76 Cotton Street, Calcutta (a); RJ/3101A, 27-11-63 (b); (D) Plant, machinery, spare parts and accessories (in manufacturing col. (c); 29-4-65 (e).
- 129. Messrs. Shamlal Shah, Dharamraj Shah and Ram Raj Shah carrying on business under the trade name Shyamlal Dharamraj, 1 R. G. Kar Road, Calcutta (a); SH/876A, 21-6-46 (b); (A) Tinopal, steel wool, India Furl, Curry powder, Custard powder, Baking powder and Coffee (d); 17-4-65 (e).
- 130. Messrs. Surendra Gath Nandy (P) Ltd., 45B Adyasradhya Ghat Road, Calcutta (a); SH/544A, 25-9-41 (b); (A) Pesticides (d); 19-4-65 (c).
- 131. Sri Sailesh Chakraborty, Sri Ananta Kumar Datta and Sri Ananto Kumar Kar carrying on business under the trade name Messrs. Silpa Sree, 7/24 Dum Dum Road. Calcutta (a); SH/2866A. 5-11-59 (b); (A) Steel wire, brush, cloth bob, sulphuric acid. caustic soda, sopper sulphate, bright finish (peerless), lustre, sodium syanide in the column of consumable stores (c), 19-4-65 e).
- 132. Sri Banwarilal Agarwala, Radha Kishan Agarvala, carrying on business under the trade name Taziranga Udyog, P-25 Raja Radhakanta Deb Lane. Alcutta-5 (a); 3498A, 22-6-64 (b); (D) Steel-wool (d); 9-4-65 (e).
- 133. M/s. Jagannath Dubey, Ram Anant Misra, carryag on business under the trade name Kashi Timber Co. 8) 67/27 Strand Bank Road, Calcutta (for) 67 10 krand Road, Calcutta (a); SH/2533A. 22-3-57 (b); 9-4-65 (e).
  - (8) Sri Jagadish Prosad Gupta carrying on less under the trade name Satyanarayan Trading (for) Messrs, Vijoy Sugar Agency (P) Ltd., 54A Krishna Tagore Street, Calcutta (a); SH 169B, 59 (b); 19-4-65 (c).
  - 5. M/s. Prasanta Ranjan Banerjee. Jiban Bandhu h, sarrying on business under the trade name. Enterprises, 12 Rashiklal Ghosh Lane, Calcutta-5 SH/3588A, 17-2-65 (b); (A) Switches, porcelain s, empire tape and cloth, cotton tape, black tape, lator, d. c. c. wire, enamelled wire, fuse wire, wire, copper wire with metal, phospher bronze g. i. pipe and pipe fittings, link clip, strut light, ags, electric lamps, leather and paper, cable socket t brush, rubber insulator, cables, fan fork, ceiling fuorescent tube, brass bracket, brass rod, tools a peet valve, c.i. foot valve, socket elbow, reducer piron, wire nail-(d); 20-4-65 (e).

- 136. Mesers. Gun and Shell Factory Co-operative Society Ltd., Gun Foundry Road, Cossipore, Calcutta (a); SH/1119A, 16-5-44 (b); (D) Textiles, perfumery and toilets, stationery, tobacco, leather and steel manufactured materials, glassware, shoe polish, blade, biscuits, milk product food, fruit product, tea, coffee other tax free articles, sati, oilman stores, provision store, patent madicine, (A) Textiles woolen goods, readymade garments, shoes, electric fans, biovoles, sewing machine, radio sets, motor scooters, steel furniture, electric heater, stoves, umbrella, water-proof garments (d); 20-4-65 (e).
- 137. (S) Sm. Pusparani Dutta, Sri Fatick Chandra Dutta, Sri Gopal Santra carrying on business under the trade name Lakshmi Narayan Engineering Works (for) Sm. Pusparani Dutta, Sri Fatick Chandra Dutta, carrying on business under the trade name Lakshmi Narayan Engineering Works, 6 Baburam Ghose Lane, Calcutta-5 (a); SH/2691A, 18-7-58 (b); 20-4-65 (c).
- 138. Messrs, B. K. Shaw (Private) Ltd., (8) 18B Dum Dum Road, Calcutta (for) P-3 B. K. Paul Avenue, Calcutta-5 (a); SH/2653A, 26-3-58(b); 21-4-65 (e).
- 139 Sri Biswanath Das and Sons, Karta of Hindu undivided family, carrying on business under the trade name Tara Chand Das and Sons, 82 Ahiritolla Street, Calcutta (a); SH/386A, 19-9-41 (b); (D) Stationery goods, patent medicines (d); 21-4-65 (e).
- 140. (S) Sri Banamali Ghosh, carrying on business under the trade name Surendra Nath Ghosh (for) Sri Surendra Nath Ghosh, carrying on business under the trade name Surendra Nath Ghosh, 38/44A Baghbazar Street, Calcutta (a); SH'1069A, 15-3-50 (b); 22-4-65 (c).
- 141 (S) Sri Giridharilal Kejriwal, Gouri Sanker Kejriwal and Shyam Sunder Agarwalla, carrying on business under the trade name Messrs, Gouri Sanker Giridharilal and Co (for) Giridharilal Kejriwal, Motilal Kejriwal, carrying on business under the trade name Messrs, Gouri Sanker Giridharilal and Co., 35 Darpanarayan Tagore Street, Calcutta (a); SH/3403A,10-10-64 (b); 22-4-65 (c).
- 142 (S) Messrs, Ajoy Kumar Bhar, Rabindra Nath Bhar, Panchanan Bhar, Mahendra Nath Bhar, Nabin Chandra Bhar and Debendra Nath Bhar, partners, carrying on business under the trade name Nandalal Bhandar (for) Messrs. Bata Krishna Bhar, Rajendra Nath Bhar, Mahendra Nath Bhar, Nabin Chandra Bhar, and Debendra Nath Bhar, Partners, carrying on business under the trade name Nandalal Bhandar, Dhaniakhali Station Bazar, Dhaniakhali, Hooghly (a): SP/1199A, 10-1-59 (b); 19-4-65 (e).
- 143. See Sital Prosad Saha, Proprietor, carrying on business under the trade name West Bengal Building Materials Supplier, Chawkbazar, Hooghly (a); SP/110A, 3-12-58 (b); (A) M. S. rod, flat and angle (d); 21-4-65 (e).

144. Messrs. Begampur Pallye Samity, Rope and Twine Centre, Beghampur, Chanditala P. S., Hooghly (a); SP/1687A, 22-9-64 (b); (A) Jute carpets, doormats, twine, ropes and dusters (c); 27-4-65 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended—

(A) means "Add"; (D) means "Delete"; (S) means

"Substitute".

S. K. BOSE, Commissioner.

No. 140 C.T.—6th May 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information.—

- Notes.—(a) Serial number, name, address, chief place of business and number of branches.
- (b) Number and date of the registration certificates.
- (c) Goods for use in manufacture in West Bengal for sale.
- (d) Goods for resale in West Bengal.
- (e) Date of Cancellation.
- Messrs. Mukherjec Ray & Co., 10 Shyamaprasad
   Mukherjec Road. Calcutta (a); AL/645A, 29-5-58 (b);
   22-4-65 (e).
- 2. Messrs. Ram Kumar Sitaram. 8 Orphangunge. Road, Kidderpore. Calcutta (a); AL/430A, 20-5-49 (b); Sugar, molasses, mustard oil, groundnut cakes, tamarind seeds and hardware (d); 23-4-65 (e).
- 3. Sri Budhal Dass, Sri Lahori Das and Sri Illuramal carrying on business under the trade name, Messrs. B. Das & Co., 53A Kalighat Road, Calcutta (a); AL. 723A 30-9-59 (b); (I) Raw materials, (2) Plant, machinary spare parts and accessories, (3) Consumable stores, viz., Chemicals, paints colours lacquers, thinners scents, plastic powder, papers packing. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below.—

  (i) Nail polish, nail polish remover, (ii) Kum Kum, Sindur, (0); 29-4-65 (e).
- 4. Sri Shyamsunder Budhia, carrying on business under the trade name, Debi Proasd Shyamsunder, 154 Mahatma Gandhi Road, Calcutta (a); AT/2731A, 28-7-51 (b); Silk, cotton and woollen goods (d); 26-4-65 (e).
- 5. Sarbasree Malchand Bahety. Lalchand Bahety. Bebulal Bahety, Banshilal Bahety. Ratanlal Bahety. and Jiwanram Bahety, carrying on trade name, Jiwanram Ratanlal, 208 Cross Street, Calcutta (a); AT/1035A, 2-3-43 (b); Piece goods (d); 26-4-65 (e).

- 6. Messrs. Nalin Chandra Chandra & Sons, Bolett Bishnupur, Bankura (a); BK/185A, 5-2-51, (b); 1 made and hand-loom woven cloths, readymade game hosiery goods, umbrella and cotton (d); 19-4-65. (e)
- 7. Messrs. Gopikrishna Kumar P. O. Mem Burdwan (a); BN-1247A, 5-2-1959 (b); Cement ( 23-4-65 (c).
- 8. Messrs. Girish Chandra Dawn and Anath Band Dawn, Allamganj, Burdwan (a); BN-966A, 12-11-19 (b); Cereals, pulses, spices poppy seeds, tim. oil ca oils (d); 24-4-65 (e).
- 9. Shri Manindra Kr. Saha, proprietor carry on business under the trade name Messrs. Manin Kr. Saha, Dinhata, Dist. Cooch Behat (a): CB-11 10-3-51 (b): Utensils, broken wares, iron pan, buck aluminium goods, stationery, umbrella, trunk and scase (d); 28-4-65 (e).
- 10. Sarbasree Bohra Kaderbhai Goolamally a Bai Zainabhhai Gullamally, carrying on business un the trade name, H. M. Hussain and Co., 79 Netaji Sub Road, Calcutta (a); CR-1007A, 3-3-45 (b). Hurdwa pipe, pipe fittings, brass fittings, machinery parubber hose, sanitary fittings, small tools work al requisities, hand and power pumps, electrical goods; other general merchandise as and when required resale (d); 17-4-65 (e).
- 11. Sri Sanat Kumar Majhi, carrying on busu under the trade name, Modern Furniture Store, McBazar, P.O. Andul, Mouri, Howrah (a): HW-221: 19-1-61 (b): (1). Raw materials, (2) Palnt machin spare parts and accessories. Provided that all go for which exemption from payment of sides tax claimed are intended for use in the actual process manufacture of the goods named below for side (i) Wooden furnitures (c); 28-4-65 (e).
- 12. Messrs. Shree Industries (P) Ltd 14 Ne Subhas Road, Calcutta (a): LR-3290A 27-12-61 Oil cakes, jute goods, electrical goods viz cah wires, lamp fuses, switch gears, and electrical fitti (d): 22-4-65 (c).
- 13. Messrs. Satnam Singh and Go., 6A Kadash S. Lane, Calcutta, Cal. (1) (a); MK-141B. 13-9-49 Photo binding materials and 1, 2, ceriffied by the 1 chasing dealer to be required for use in any process the manufacture of pictures for sale (c). Paper pictures (d); 17-4-65 (e).
- 14. Messrs, Motilal Kanhaiyalal, 226 Bagmari Ro Calcutta (a); MK-543A, 25-9-41, (b); (1) Raw matering galvanized sheet, (2) Plant, machinery, spare particles accessories, (3) Consumable stores. Provided all goods for which exemption from payment sales tax is claimed are intended for use in the acprocess of manufacture of the goods named belongers for sale (c); Hardware, iron scrap. (d); 20-4-65 (e).
- 15. Proprietor Sri Bimal Chandra Paul, carri on business under the trade name, Messrs. B C. l & Co., 121/16 Manicktola Main Road, Calcutta MK-3350A, 6-10-61 (b); (1) Raw materials. (2) Pt machinery, spare parts and accessories, (3) Consums

stores, viz. Machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Umbrella ribs for sale (c): 24-4-65 (e).

- 16. Messrs. Bharat Burlap Linkers Private Ltd 6/1 Beadon Street, Calcutta-6 (a): MK-3323A. 8-8-61 (b); Jute, hessian, jute canvas, jute twine, gunny bags, tarpaulin (d); 27-4-65 (e).
- 17. Mr. A M. Jordon & Mr. S. A Mackartich, earrying on business under the trade name, Messrs Mac Jordon & Co., Jhalda, District Purulia (a): PR-126A. 10-10-1957 (b); Stick lac, charcoal soda ash gunny bags, cloth, diesel oil, jute, twine, timber, lubricating oil, wire. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: Seed lac shellac, button lac, molomba, and kiri lac (c): Shellac button lac (d): 23-4-65 (c).
- 18. Abdul Hamid earrying on business under the trade name, S. H. Abdul Aziz Abdul Khaliq, 44-46 Canning Street, Calcutta (a); RB-382A 25-7-56 (b) Toy goods (d); 24-4-65 (e).
- 19. Sri Nandalal Berm and Sri Gajadhar Berm partners, carrying on business under the trade name Messrs. Sree Anand & Co., 201 Harrison Rd., Calcutta (a); RJ-2370A, 22-5-63 (b); (1) Raw materials, (2) Flant, machinery, spare parts and accessories, (3) Consumable stores, viz., cloth, cap materials Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below; (i) Cap., (ii) Printed cloths (c): 21-4-65 (c)
- 20. Sri Fatchchand Singhama and Sri Harman Sureka, partners, carrying on business under the trade name Messrs. Jamuna Store 201 Harmson Road, Calcutta (a) RJ-2214A, 5-5-52 (b); Cloth, dhuti, sari (millmade) (d); 24-4-65 (c)
- 21. Messrs, Shri Shyanniath Mills Pvt. Ltd. 95 Lower Chitpur Rd., Calcutta (a), RJ-2358A, 5-5-53 (b), Oil-seeds, oil cakes, oil and empty containers (d), 27-4-65 (c).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each.—

A-Other raw materials.

B- Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 141 C. T. —6th May 1965.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act. 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules. 1958, the following names and address f newly registered dealers together with a desc on of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

- Notes —(a) Sernil number, name, address, chief place of business and number of branches.
- (b) Number and date of the registration certificate.
- (c) Goods for resule.
- (d) Goods for use in manufacture or processing of goods for sale
- (c) Goods for use in mining.
- (f) Goods for use in the generation or distribution of Electricity or any other form of power.
- (g) Goods for use in the packing of goods for sale/ resale.
- 1 Shri Hari Madhab Ghosh, proprietor, carrying on business under the trade name Messrs, Tri Products (India), 39 Harish Chatterjee Street, Calcutta-26 (a); 398 \ (AL) Central, 19-4-65 (b).
- 2 Sri Gajanand S. Loyalka and Sm Shanti Debi Kedia carrying on business under the trade name Shanti Motors, G. T. Road (West), P. O. Asansol, District Buidwan (a), 809A (AS) Central, 17-4-65 (b); Scooters, motor cycle, parts and accessories of scooter and motor cycle (c)
- 3. Sri Ramawtar Todani carrying on business under the trade name Bharat Khadya Bhandar, J. L. Nehru Road, P. O. Ramgunj Burdwan (a), 810A (AS) Central 20-4-65 (b): Pulses, groundunt seed, oil cakes, gunny bags, food grams and jagri (c)
- 4 Messrs, Gajanand S. Leyalka and Gouri Shankar Kedia carrying on business under the trade name Asoka Motors, West End, G. T. Road, P. O. Asansol, District Burdwan (a), 811A (AS) Central, 21-4-65 (b); Motor cycle, scooter, parts and accessories of motor cycle and accessories (c)
- 5 Sarbasree Gangabishan Maheswari, Champalal Maheswari, Sohanlal Maheswari and Bharat Kumar Maheswari partners, carrying on business under the trade name Rampratap Ganga Bishan and Bros., 76 Jamunalal Bazaz Street, Calcutta (a), 1446A (AT) Central 24-4-65 (b), Hossiery goods, woollen goods, Rain Coats and caps (c).
- 6 Messrs Sabitabai Sanghvi, Girish Chandra Sanghvi Mahendra M Sanghvi Manjula Patel and Rajesh Patel carrying on business under the trade name P. Sanghvi and Co., 7A Elgin Road, Calcutta (a); 922A (BH) Central, 19-4-65 (b); Bedding requisites and other products of polyurethene (c).
- 7. Messrs, Warren William Burgess, Richard Tomash Aldworth and Lowell Leroy Dryden carrying on business under the trade name. The Knox Company, I Acharya Jagadish Bose Road, Calcutta (a); 923A (BH) Central, 19-4-65 (b).
- 8. Sarbasree Gajanan Bajoria, Radhesham Bajoria, Shyam Sundar Bajoria, Sm. Surati Bala Bajoria, partners, carrying on business under the trade name Mesers Hind Silicate and Chemical Industries, Katwa, Burdwan, (a): 231A (BN) Central, 26-4-65 (b); Soda Ash, bleaching

powder, sodium nitrate, silica sand for the manufacture of sodium silicate (d):

- 9. Sri Baburam Singh, proprietor' carrying on business under trade the name Messrs. Baburam Singh, P. O. Rajabhatkhawa, District Jalpaiguri (a); 337A (CB) Central, 26-4-65 (b);
- 10. Sri Dhirendra Chandra Biswas and Sri Ranjit Kumar Biswas carrying on business under the trade name Mesars. Radio Stores, Rupnarayan Road, Cooch Behar (a); 338A (CB) Central, 27-4-65 (b); Radio sets, Radio parts and accessories, sanyao transister, battery (c).
- 11. Sharbasri Khusiram Agarwala, Anand Kumar Agarwala, Niranjan Agarwala and Pradeep Kumar Agarwala and Smt. Sushila Debi Agarwala carrying on business under the trade name Messrs. Dhanpatrai Agarwala and Co., 161/1 Mahatma Gandhi Road, Calcutta (a); 1616A (CL) Central, 16-4-65 (b).
- 12. Sharbasri Narendra Varma and Surendra Varma carrying on business under the trade name Messrs. Kent Electric Company, 54 Ezra Street, Calcutta (a); 1617A (CL) Central, 22-4-65 (b); Ring Kettle, wicco maximinor, coffee percolator, electrical stoves, conduit pipes (c).
- 13. Shri Md. Manzir Hassan carrying on business under the trade name Messrs. M. M. Hassan and Sons, 94 Madan Mohan Burman Street, Calcutta (a); 1618A (CL) Central, 22-4-65 (b); Motor batteries and dust (c).
- 14. Messrs. Gulab Chand Manot, Jugat Singh Manot, Padam Singh Munot (minor), Ranjit Singh Manot (minor) and Sm. Rai Kumari Debi Manot carrying on business under the trade name Uday Chand Shringus Kumar, 1 Armenian Street, Calcutta (a); 1836 A (CR) Central, 17-4-65 (b); Dyes and colour labels (c).
- 15. Messrs. Bishnu Pada Bhattacharjee, Durga Charan Mitter and Subodh Chandra Banerjee carrying on business under the trade name Golden Union, 36 Strand Road, Calcutta (a); 1837A (CR) Central 22-4-65 (b).
- 16. Sri Sooroojnarain Gujadhar, carrying on business under the trade name S. Gujadhur and Co., 2 Church Lane, Calcutta (a); 922A (EL) Central, 23-4-65 (b).
- 17. Sri Gyanchand Rattan and Pradeep Ratan sarrying on business under the trade name G. C. Rattan and Co., 32/1 Dalhousie Square South, Calcutta (a); 323A (EL) Contral, 24-4-65 (b).
- 18. Messrs, Boards and Paper Private Ltd., 3 Mangoe Lane, Calcutta (a); 924A (EL) Central 26-4-65 (b); Mill board and straw board (c).
- 19. Messrs, Ambalal C. Dani, Rajmal C. Dani and sevantilal C. Dani carrying on business under the trade name Dani Pearl Company, 31A Banstolla Lane, lalcutta (a); 1175A (JK) Central, 20-4-65 (b); Cultured and real pearl (c).
- 20. Shri Gordhandas Chandak, Sm. Mula Bai and 3m. Mula Bai mother and natural and legal guardian for and on behalf of Gopaldas Chandak (minor) carrying

- on business under the trade name of Girdharilal Gordhandas, 13 Ganguli Lane, Calcutta (a); 1176A (JK) Central, 22-4-65 (b).
- 21. Messrs. Leyakram Agarwalla (Karta), Indra Kumar Agarwalla, Sashi Bhusan, Narendra Kumar, Satyendra Kumar, Rajendra Kumar, Ashoke Kumar, Ashoke Kumar, Ashoke Kumar, Ashoke Kumar, Ashoke Kumar, Satyendra Kumar carrying on business under the trade name Industrial and Engineering Corporation, Hill Cart Road, P. O. Siliguri, District Darjeeling (a); 592A (JP) Central, 22-4-65 (b); Concrete mixer (c).
- 22. Mesars. Ramniranjan Agarwalla and Satyanarain Agarwalla carrying on business under the trade name Biswanath Soap Works, P. O. Siliguri, District Darjeeling (a); 593A (JP) Central 22-4-65 (b): Cocoanut oil, groundnut oil, soapstone powder, linseed oil ande sodium silicate for manufacture of soap (d).
- 23. Sarbasree Purahottamdas Samalia and Murarilal Agarwala carrying on business under the trade name Shyam Sunder Co., 21A Canning Street, Calcutta (a): 1660A (L. R.) Central 17-4-65 (b).
- 24. Shri Deokinandan Sahoo carrying on business under the trade name Messrs. Lucky Trading Co., 33B Sudhir Chatterjee Street, Calcutta (a); 1279A (MK) Central, 21-4-65 (b); Stone chips (c).
- 25. Shri Suraj Karan Rathi carrying on business under the trade name Messrs. Krishna Electrical Industries, 72B Amherest Row, Calcutta-9 (a); 1280A (MK) Central 21-4-65 (b); Screws, kit kut wire hole, side hole, blocks, nalki and bush for the manufacture of fuse parts and switch parts (d).
- 26. Shri Kishanlal Bagri carrying on business under the trade name Messrs. Glix India, 230 Chittaranjan Avenue, Calcutta (a); 1281A (MK) Central 26.4.65 (b); Motor parts and accessories, radio parts and aerials (c).
- 27. Sri Madan Chandra Das, proprietor, carrying on business under the trade name Messrs. Ratan Store Mald: Town, B. S. Road, P. S. English Bazar, Malds (a); 275A (M. L.) (Central), 26-4-65 (b); Torch and its parts, lantern, fountain pen, electric bulbs, electric wires, switch and its parts, stoves and its parts, pressure light and its parts (o).
- 28. Messrs. Chandur Shivandas Advani and Savita Chandur Advani carrying on business under the trade name Chemtech Corporation, 4 Rishi Bankim Chandra Road East, Calcutta-28 (a); 897A (PG) Central, 17-4-65 (b); Raw materials intended for use in the manufacture of sodium bichromate, potassium bichromate, sodium sulphate and aluminium hydroxide (d).
- 29. Messrs. Brookehill Ceramics Private Limited carrying on business under the trade name Brookehill Ceramics Private Limited, Barrackpore Trunk Rosd, Panihati, 24 Parganas (a); 898A (PG) (Central), 19.4-65 (b); Raw materials intended for use in the manufacture of Electrical goods made of Porcelain with or without metal fittings (d).
- 30. Mesers, Gosto Behari Mundal, Ajit Kumar Mandal, Prodyot Kumar Laha and Anil Kumar Dey carrying

- on business under the trade name Oxide and Chemical Industries. IS. Mullickpara Lane, Calcutta-28 (a): 899A [PG] (Central), 21-4-65 (b).
- 31. Mosars Sardar Harnam Singh and Lala Kishan Chand carrying on business under the trade name Manocha Trading Co.. 19 Pollock Street Calcutta (a) 1210A (RB) Central, 22-4-65 (b).
- 32. Sri Amarnath Budharaj proprietor, carrying on husiness under the trade name Messrs Raj Stores. 165 Mahatma Gandhi Road, Calcutta (a). 931A (RJ) Central 23-4-65 (b); Readymade garments (c).
- 33. Messrs Omprakash Goyal, Suresh Chand Goyal. Ashok Kumar Goyal (minor), Nilima Goyal (minor) and Anjana Goyal (minor) represented by their father Harishankar Goyal and Santi Swarup Goyal, respectively, carrying on business under the trade name Omprakash Suresh Chand, 207 Maharshi Debendra Road, Calcutta-7 (a); 1222A (SH) (Central), 17-4-65 (b), Occoanut oil, linseed oil, til oil, groundnut oil. hessian cloth and hessian bags. (c).
- 34. Mossrs Ram Bilash Agarwala and Viswanath Changoiwala carrying on business under the trade name 5 R. B. Distributors, 37/1 Maharshi Debendra Road. Salcutta-7 (a); 1223A (SH) (Central), 19-4-65 (b); Viedicine (c).
- 36. Messrs Bonwarilal Agarwala & Radheshyam Agarwala carrying on business under the trade name Maliram Bonwarilal. 67/39 Strand Road, Calcutta (a); 1224A. (SH) (Central), 19-4-65 (b): Groundnut, roundnut oil, pulses (c).
- 36. Shri Kanta Presad Singh carrying on business inder the trade name K. P. Saw Mill, 26 Jorabagan treet. Calcutta-6 (a); 1225A (SH) (Central), 20-4-65 h), Timber (c); Raw materials, plant, machinery, pare parts and accessories for use in the manufacture f electrical wooden materials (d).
- 37. Shri Amarnath Dutta carrying on business uder the trade name A. N. Dutta & Co., 13A ara Chandra Mullick Street, Calcutta-5 (a); 1226A H) (Central), 20-4-65 (b); Tea chest battens (c)
- 38. Messrs Ram Chandra Sadhukhan, Lakshaman handra Sadhukhan, Bharat Chandra Sadhukhan anik Chandra Sadhukhan, Ratan Chandra Sadhukhan ongal Chandra Sadhukhan and Satkari Sadhukhan ongal Chandra Sadhukhan and Satkari Sadhukhan. Intners, carrying on business under the trade name K. Pure Oil Mill, 2 Old G. T. Road, Rishra, P. (). ishra, Hooghly, 67/45B Strand Road (Cross Road ). 7) Jagannathghat, Calcutta-7 (a); 39B (SP) (Central). 4-65 (b); (1) Raw materials, (2) Machinery spare sta and accessories, (3) Consumable stores, e.g., Grease, bill. Provided that all goods for which exemption m payment of sales tax is claimed are intended for e in the actual process of manufactue of the goods med below: (i) Mustard oil, (ii) groundnut oil i) til oil (c).
  - S. K. BOSE, Commissioner.
- No. 142 C.T.—6th May 1965.—In pursuance the provisors of section 9 of the Bengal Finance also Tax) Act, 1941 (Bengal Act VI of 1941), read with

- rule 11 of the Central Sales Tax (West Bengal) Bules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect form the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:
  - Notes—(a) Serial number, name, address, chief place of business and number of braches.
  - (b) Number and date of the registration certificate
  - (c) Goods for relase
  - (d) Goods for use in manufacture of processing of goods for sale
  - (e) Goods for use in mining.
  - (f) Goods for use in the generation, or distribution of Electricity or any other form of power
  - (g) Goods for use in the packing of goods for sale, resule
  - (h) Date of amendment.
- 1. Messrs Simon Carves India Ltd., Simon House, Transport Depot Road, Calcutta-27, (a); 392A (AL) (Central), 14-11-64 (b); (A) Valves and fittings, tubes, plant, equipi ent, machinery spares and accessories, cement powder & solution, general stores, hardwares, bolts nuts, nails, wiremesh sjovers, tools, dies, jigs and fixture, asbestos joints, plate glass, electrical items, cable, wires conductors, motors, transformers, switch, gears panel boards, bus bars, light fittings, pipes and fittings, paskets instruments and fittings, name plates (c); 26-4-65 (h)
- 2 Messrs Adgup Industries (Pvt.) Ltd., 42 Nandan Road, Cilcutta (a) 298A(AL) (Central), 31-10-61 (b), (A) Barley after the word Mustard oil (d); 26-4-65 (h)
- 3 (S) Sri Jashhai Bhabhai Patel, Sri Ramanhhai Gordhanbhai Patel Sri Natubhai Gordhanbhai Patel, Sri Thakurbhai Jashhai Patel, Sri Provin Chandra Gordhanbhai Patel, carrying on business under the trade name, R. P. & Co. (for) Shri Gobordhanbhai Bhabhai Patel, Sri Ashabhai Lalubhai Patel, Sri Jesubhai Bhabhai Patel carrying on business under the trade name, R. P. & Co. 8, I Rupchand Roy Street, Calcutta (a), 1814 (AT) (Central), 25-6-57 (b); 24-4-65 (h).
- 4. Sarbasree Kamakshya Lal Bajoria, Brij Mohan Bajoria and Purshattamdas Muraska, partners, carrying on business under the trade name, Bhajanlai Sriniwas, 188 Jamunalal Bazaz Street, Calcutts (a); 171A(AT) (Central), 1-7-57 (b), (D) Cigarettes, oils, tobacco, tea, atta, maida, suji, ghee, oil seeds, basan, groundnut, grocery goods, dry fruits, vegetables, oil-cakes, vegetable ghee, grains, onions, garlic, ginger, cereals, pulses, rice, paddy, drugs and medicines, milk powder, milk products, hardwares, pots and wares, iron and steel goods, sugar, gur, metal sheets, sagok, topioca globules, cloves, clachi, stationery, monihary, electrical goods,

- toilet goods, old newspapers, ropes, string. sewing thread, arrowroot, plaster goods, paper, gulab, soda, cycles and its parts, motor parts, alkatra, dyes, coloms. paints and metal wares (A) Hosiery goods, woollen goods, knitting wool, rain coat and caps (c): 28-4-65 (h). '
- 5. Sri Surajkumar Tewari, proprietor, carrying on business under the trade name. East India Essence and Chemical Works, 12/1 Rupchand Roy Street. Calcutta (a): 574A (AT) (Central), 8-7-57 (b); (D) Acids. (A) Acid nitrie, acid sulphuric, acid hydrochloric. oxatic acid, phospheric acid, acetic acid, glacial (c); 29-4-65 (h).
- 6. Messrs. Naresh Prosad Singhal, Karunesh Prosad Singhal, Gyanesh Prosad Singhal, Usha Rani Singhal and Rai Rani Singhal, carrying on business under the trade name, Messrs. N. P. Industries (S) 48 South Tangra Road, Calcutta (for) 3/1 Chingrihatta Lane. Calcutta 15 (a); 747A(BH)(Central). 15-10-63 (b); 17-4-65 (h).
- 7. Messrs. M. W. K. International Ltd. Inc. (8) 20A Camac Street, Cal. 16 (for) 8 & 12 Chittaranjan Avenue Calcutta (a); (S) 924A (BH) (Central) (for) 1562A (SL) (Central), (b): 19-4-65 (h).
- 8. Messrs. Devy & United Engineering Co. Ltd. (S) 6A Middleton Street, Calcutta-16 (for) Simon House. Transport Depot Road, Calcutta (a); (8) 121B (BH) (Central) (for) 52B (AL) (Central), (b) 19-4-65 (h)
- 9. Messrs. Labhshankar Vrajlal. Amratlal. Tarageuri, Pravin Chandra carrying on business under the trade name, Messrs. Laxmi Trading Corporation. 6B Prannath Pandiat Street. Calcutta-25 (a); 740(A) (BH)(Central), 5-10-63 (b); (A) Insulator (c): 21-4-65 (h).
- 10. (8) Messrs. Paresh Nath Dey. Gokul Chandra Kundu, Dhirendra Nath Chatterjee, partners, carrying on business under the trade name. Mesers P. N. Dev & Co., West Bengal, Memari, Burdwan (for) Messrs, Paresh Nath Dev, Digbijov Dev, Bholarani Dev. partners, carrying on business under the trade name. Messrs. P. N. Dey & Co.. West Bengal, Me ari, Burdwan (a); 221A (BN) (Central), 31-1-64 (b); 23-4-65 (h).
- 11. Messrs. Nathmall Jain and Bhag Chand Jain. carrying on business under the trade name, Nathmull Bhag Chand Jain, Lalgola. Murshidabad (a): 130A (BR) (Central), 11-11-1960 (b); (A) Cassia leaf (c); 24-4-65
- 12. Messrs. Sadhan Sirkar. Lila Rani Dey, Nilima Dey, Arati Dey, carrying on business under the trade name, The Cooch Behar Hardware Co., Nripendra Narayan Road, Cooch Behar (a); 335A (CB)(Central), 16-1-65 (b); (A) Motor parts and accessories (c); 28-4-65 (h).
- 13. Messrs. Madanlal Grover, Ramesh Chandra Grover and Virendra Kumar Grover, carrying on business under the trade name, Grover Brothers, Sikri House, P39/40 Ezra Street, Calcutta (a); 1381A (CL) (Central), 19-8-63 (b); (A) Choulmoogra Oil (c); 17-4-65

- 14. Sarbasri Prabhu Dayal Biyani and Bijov Ku Biyani carrying on business under the trade m Messrs. Biyani Mill Stores and Bearing Corpors 109 Old China Bazar Street, Calcutta (a) ; 1764A ( (Central), 4-8-64 (b); (A) Ball bearings (c); 19-4-65
- 15. Messrs. Satyanarain Ram, Mafat Lal Shah. Kumar (minor) and Sm. Kapila Shah and Sm. Indu Shah, carrying on business under the trade ne Kotyark Engineering Corporation, 138 Caming St. Calcutta (a); 1765A(CR) (Central), 14-8-64 (b); Welding set (c); 19-4-65 (h). Welding set (c);
- 16. (8) Sarbasree Kalika Prasad Pathak and Su Augush Jervis, carrying on business under the t name. Sanskrit Brothers, 40 Netaji Subhas R Calcutta (for) Sri Kalika Prasad Pathak, Prop. ca ing on business under the trade name Sans Brothers, 40 Netaji Subhas Road, Calcutta (a). 1 (CR) (Central), 19-6-57 (b): 22-4-65 (h)
- 17. Sri T. N. Dey , Prop., carrying on business or the trade name, Mossrs. Stock Sales Agen-135 Canning Street, Calcutta (A) Calcutta (1) (a) 108B (CR) Central, (for) 1805A (CR) Central 22-4-65 (h).
- 18. Messrs. Harihar Nath Shukla, Sitaram Shi and Sm. Krishna Kumari Shukla, carrying on husu under the trade name, Girija & Co., 32 1 Dalho Sqr. South.Calcutta (a); 854A (EL) (Central) 13:1 (b); (A) Air compressors (c); 23-4-65 (h)
- 19. Sri Monoj Kumar Bose, carrying on buse under the trade name, Emkaji Commercal Syndic 2 Church Lane, Calcutta (a); 814A(EL) (Central) 5 (b); (A) Quartz (c); 24-4-65 (h).
- 20. (8) Sarbasree Bibhuti Bhusan Sen Mom Bh Sen, Phani Bhusan Sen, Sukumr Sen and Debah Sen, partners, carrying on business under the tiname, Messrs, N. B. Sen & Brothers (tor) Mes N. B. Sen & Bros, 11 Esplanade East Calcutta 10B (EL) (Central), 1-7-57 (b), 26-4-65 (h)
- 21. Sri Sashi Kant Jain, Sri Bhupendra Ku Jain and Sri Kisher Kant Jain, carrying on busn under the trade name, Messrs. B. K. Jam 3 Mar Lane, Calcutta (a); 669A (EL) (Central) 3.3-61 (A) Breast pump, eyebath and syrmue (c) 27-(h).
- 22. Mossrs. Rikhlal Agarwal, Hiralal Agar Bhagwandas Agarwal, Phul Chand Agarwal Ram G Radha Sh Agarwal. Satyanarayan Agarwal. Agarwal and Ram Awater Agarwal carrying business under the trade name, Messrs Bhagwar Jhabarmall, 217 Panchanantala Rd. Howrah How 1 (a); 9B (HW) (Central), 1-7-57 (b); (A) Great nut oil (c) 26-4-65 (h).
- 23. Messrs. National Ceramic Industries ! (S) 42, 43 Scott Kerr Road, Bally, Howrah (for) 6 Scott Kerr Road, Bally, Howrah(a); 208.4 (f. (Central), 23-7-57 (b); 28-4-65 (h). 24. Messrs. Maheswary Import and Export Pri

TAA 4 Davhata Street, Calcutta (a): 275A

- (Contral), 2-257 (b); (A) Polystyrene moulding powder (c), 19-4-65 (h).
- 25. Sri Shyam Sunder Chandgothia carrying on business under the trade name, Mesers. Udairam Shyaon Sunder, 71 Burtola Street, Calcutta (a); 1055A (Jk) (Cantral), 23-9-63 (b); (A) Linseed oil cakes (c); (A) Gunny bags (g); 19-4-65 (h).
- 26. Sri Krishna Kumar Dhaudhania carrying on business under the trade name. Messrs K. K. Dhardhania & Co., 74 Burtolla St., Cal. 7 (a), 1155A (JK) (Central), 9-3-65 (b); (A) Motor. masoor, linseed (c) 19-4-65 (h).
- 27. Mesers. Maujiram Mithal, Rameswardas Mithal and Karambir Mithal carrying on business under the trade name, Surajbhan Maujiram, P.O. Siliguri, Di Darjoeling (a); 265 A (JP) (Central) 15-7-57 (b), (D) Hardware, cement, oil, toa, spices, vegetable ghee, mahua flower, mustard, seed, soap. (A)Mustard oil, salt and food grains: (c) 22-4-65 (h)
- 28. Sri Ramkissen Agarwala Karta H U F. carrying on business under the trade name Messrs Golod Chand Ramkissen, Hill Cart Road, P O Siliguri, Dt Darjeeling, (a); 543A (JP)) (Central), 30-9-63 (b), (A) Sewing machine (c); 19-3-65 (h)
- (8) Sri Gyan Chand Chhabra Sri Kesholal and Sri Vijoy Kumar Chhabra partners, carry business under the trade name, Messrs, Bharat Co. (for) Messrs, Juan Chand Chhabra and uslal Chhabra carrying on business under the trade name, Messrs, Bharat Shoe Co., P.O. Siliguri Dt. Darjeeling (a): 415A (JP) (Central) 15-7-57 (b) 19-3-65 (h).
- 30. Sri Basanta Kumar Roy and Sri Laht Chandra Roy partners, carrying on business under the trade name. Messrs. Basanti Stores & Co., P.O. Siliguri Dt. Darjeeling (a); 346A(JP) (Central), 26-9-57 (b), (A) Baby pushchair, baby tri-cycle, toy violin harmosstring box (Benjo) (c); 19-3-65 (h).
- 31. Sri Panchu Gopal Roy Choudhury, proprietor carrying on business under the trade name. Messrs Sree Krishan Agency, Agameswaripara Road, Nabadwip Nadia (a); (D) (1) 79 Diamond Harbour Road, Kidder pore (2) English Bazar, Malda (b); (S) 171A (KR)(C) (for) 39B (KR) (C) 23-3-65 (h).
- 32. Sarbasree Probash Kumar Chatterjee. Biswalash Banerjee. carrying on business under the trade lasts. The Chatterjee & Co.. 20 Strand Road, Calcutta a); 1274A(LR) (Central), 21-12-61 (b); Add Screw cap, sire cutter, screw grub (c), 19-4-65 (h)
- 33. Messrs. Pushkar Nath Kaul. P. Gopala Menon. Bitthal Das Mandhana. carrying on business under the lade name, Sales & Service Corporation. 22 Strand load. Calcutta (a); 1447A (LR) (Central). 30-5-63 (b); ldd: Cutleries (c); 20-4-65 (h).
- 34. Sri Lalit Chandra Manilal Desai. carrying on miness under the trade name, Messrs. Allied Indus-

- trial Corporation 7A. Clive Row, Calcutta (a); 1617A (LR) (Central), 2-1-65 (b), Add. Small tools, refractory cement (c). 21-4-65 (h).
- 35. Messrs. West Bengal Mfg. Co. (Pvt) £2d. (8) 23A Netaji Subhas Road, Calcutta (F) 1 Commercial Buildings, Calcutta (a), 1081A (LR) (Central), 12-8-59 (b), 21-4-65 (h)
- 36 Sarbasree Biswanth Mussadi Sreemati Susilah Mussadi and Sreemati Susilia Devi Mussadi, partners, carrying on business under the trade name Messre. Hindustan Marketing Corporation, 1A Burman Street. Calcutta (a) 1180A(MK) (Central) 13-5-64 (b); (A) Linseed oil (c) 24-4-65 (h)
- 37 (8) Sri Chandra Bah Ram Jaiswal, Sri Chandrajit Ram Jaiswal Sri Raj Kumar Jaiswal, Sri Ram Kumar Jaiswal, Sri Ram Kumar Jaiswal, Sri Ram Kumar Jaiswal earrying on husiness under the trade name Messival Chandra Bah Ram Jaiswal Chandrajit Ram Jaiswal, Chandra Jaiswal Ram Kumar Jaiswal and Suraj Bah Ram Jaiswal, Carrying on business under the trade name, Sumer Ram Suraj Bah Ram 76 Amherst Street, Calcutta (a) 788A(MK) (Central) 15-6-60 (b) 24-4-65 (h).
- 38, Sri Shyamlal Bhagat Sri Radheyshyam Bhagat Sri Purushottamlal Bhagat and Sri Dewakinandan Bhagat carrying on business under the trade name Messrs Kedai Box Shyamlal, 161 Muktaram Bahu Street Calcutta (a), 1156A(MK) (Central), 20-2-64 (b) (A) Mustard seed (c) 29-4-65 (h)
- 39 So Sudhu Kumar Arr carrying on business business under the trade name. Messrs. Arr & Sons. 14 Ultadanga Road. Calcutta (a). 1166A (MK) (Central). 11.3.64 (b). (A). Wooden separator after mill for manufacture of battery plates (d). 19.4.65 (h).
- 40 Str. dagmohans, Jhunhhunwala, Srr. Govind Prosad Jhunjuunwalla and Sm. Ganga Devi Jhunjiunvalla, carrying on business under the trade name, Messrs Shankai Metal Products 90 Muktaram Babu St. Calcutta (a) 1242 V (MK) (Central) 11-12 64 (b), (D) Brass scrap (c) (A) Brass scrap for manufacture of Brass rod and wire. (d) 20-4-65 (h).
- 41 Messis R K Metal & Wood Products Private Ltd 8-1B latindra Mohan Avenue Calentra (a); 1264A (MK) (Central) 30-1-65 (b), (A) Ac unserrated ridges after the word Hard Boards (c), 21-4-65 (b).
- 42 Prop. Sti Pushin; Agarwalla, carrying on business under the trade name, Messrs, Pushraj Agarwalla, Gangarampur, West Dinajpur (a); 69A (ML) (Central), 2.8-57 (b); (A) Amseed (c); 24-4-65 (h).
- 43. Sarbasree Nanda Lai Joshi and Sri Vrajial Joshi carrying on business under the trade name Nand Lai Joshi, 282 (Chandri) Chak. P.O. Kharagpur: Dt. Midnapore (a); No. 495A (MN) Central, 22-4-64 (b); (A); Utensils except made of aluminium (c); Nil (d); Nil: (c) Nil; (f) Nil: (g) 20-4-65 (h).
- 44. Sri Dhansudkas Bhattar. Biswanath Laba, Biscawarial Tewari, Narayan Pd. Tewari, Guharimal Khandelwal, Gopaldas Bhattar, Shiba Pd. Laba, Probhabati Dev Khandelwal, carrying on business

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under the trade name Annapurna Oil Mill, P.O. Belda, Midnapore (a); 129A(MN) (Central), 14-11-58 (b); (A) Empty cans, (c); 19-3-65 (h).

- 45. Sarbasree Hazari Lal Jain, Banarashi Das, carrying in businesss under the trade name, Hazari Lal Banarshi Das Jain, 118 Golebazar, Kharagpur, Midnapore (a); 118A (MN) (Central), 15-7-58 (b); (A) Ghee (c); 22-3-65 (h).
- 46. Shri Fakir Chandra Das, carrying on business uder the trade name, Fakir Chandra Das, School Bazar, Midnapore (a); 160A (MN) (Central), 6-5-59 (b); (A) Torch (c); 24-3-65 (h).
- 47. Sarbasroe Madan (topal Mundra, Mannalal Mundra, Ram Gopal Agarwalla and Mohanlal Baheti, carrying on business under the trade name, Bajranglal Shivsankar, P.O. Belda, Midnapore (a); 105A(MN) ((entral), 16-9-63 (b); (A) Mustard Oil (c); 24-3-65 (h).
- 48. Messrs. Harinarain Singhania & Shyamsundar Singhania carrying on business under the trade name, Krishna & Co., 157 Netaji Subhas Roas, Calcutta (A) Calcutta -1 (a); (S) 80B (MR) (C) (for) 2A (MR) (C) (b); 24-4-65 (h).
- 49. Messrs. Indu Kumar Doshi & Subhas Kundal carrying on business under the trade name, D. K. Trading Corporation (8) 62/1A Netaji Subhas Road. Calcultta (for) 1 Bonfield Laue, 2nd floor, Room No.9, Calcutta (a); (8) 1057A(MR) (C) (for) 1737A (CR) (C) (b); 24.4-65 (h).
- 50. (S) Shri K. C. V. C. Shah, proprietor, carrying on business under the trade name, Rasiklal & Brothers (for) Messrs. K. C. V. C. Shah, K. C. V. C. Mehta. S. K. Parckh and Shri R. G. K. Mehta, carrying on business under the trade name Rasiklal and Brothers. 113 Monohordas Chawk, Calcutta (a); 389A(MR)(C), 6-7-57 (b); 26-4-65 (h).
- Devi and Sm. Nirupama Bone, carrying on business under the trade name, Manton & Martin, 70 Netaji Subhas Road. Calcutta (a); 422A (MR) (Central), 12-7-57 (b); (D) Metals, hardware; (A) Brass-rods, brass sheets, brass pipes, brass wires, brass strips, brass ingots, copper rods, copper sheets, copper pipes, copper wires. copper strips, copper ingots, aluminium rods, aluminium strips, aluminium pipes, aluminium wires, aluminium strips, aluminium ingots, bronze rods, bronze pipes, bronze wires, bronze rods, bronze singots, zinc-rods, zinc sheets, zinc pipes zinc wires, sinc strips, zinc ingots, brass eyelets, and rings, coir string, coir fibre, coir rope, aloe rope, aloe fibre, sisal rope, sisal fibre, manila rope, manila fibre (c); 29-4-65 (h).
- 52. (S) Sm. Kanak Prava Mazumdar, carrying on husiness under the trade name, Messrs. Geeta Products (for) Messrs. Geeta Products, P. O. Motigunj, Bongson, 24-Parganas (a); 235A (PG) (Central), 23-11-57 (b); 12-3-65 (h).
- 53. (8) Shri Subal Kumar Basu and Nisith Kumar Banerjee, carrying on business under the trade name, Messrs. Analytic & Synthetic Chemical Works (for) Messrs. Gita Mukherjee, Anil Kumar Bhattacharjee,

- Nisith Kumar Banerjee, and Subal Kumar I carrying on business under the trade name, Analyi Synthetic Chemical Works, 13 Bipin Ganguli R Calcutta -30 (a); 690A (PG) (Central), 20-2-83 12-4-65 (h).
- 54. Messrs. Clarita Private Ltd., 31 Brabon Road, Calcutta (a); 380A (RB) (Central), 13-7-57 (D) Electrical goods (A) Porcelain electrical I g. i. electrical fittings, tapes, wires and cables, ferrous metal and fittings, wooden fittings for electrous metal and fittings, wooden fittings for electrous metal and fittings, insulating compoinsulated sheets, rods and tubes, m. s. materials fittings, soders, electric lamps, c. i. fittings insulator varnish and oil, mica and micanite products, enantlight and fittings, micator and meter board electric bakelite and plastic fittings (c); 23-4-65 (c)
- 55. Messrs. Aceto Chemicals Private Ltd 22 Brabourne Road. Calcutta (for) 183/2 Dharan Street, Calcutta-(D) Office at 183/2 Dharan Street, Calcutta (a); (S) 1211A(RB) Central 131B (SL) Central (b); 23 4-65 (c).
- 56. (8) Messrs. Ram Chandra Nataraj Sastri, M. Kansal, Anantram Gopalan, Monohar M. M. Carrying on business under the trade name, I Sastri & Co. (for) Sri RamChandra Nataraj & Carrying on bysiness under the trade name, R. N. & Co., 33 Canning Street, Calcutta (a); 1090A Central, 20-9-63 (b); 23-4-65 (h).
- 57. (8) Shri Sriniwas Golash carrying on busin der the trade name., K. N. Lawyer & Co (for) Sn S. J. Lawyer & Ave J. Lawyer, carrying on busunder the trade name, K. N. Lawyer & Co. 33 Ct Street, Calcutta (a); 573A (RB) (Central), 21-9-1 23-4-65 (c).
  - 58. Messrs. Meghraj Kothari and Sohanlal I carrying on business under the trade name, P. Stores, 18B Sukeas Lane, Calcutta (a); 1002A (Central), 21-7-62 (b); (A) Plustic Toys and (c); 24-4-65 (h).
  - Kanaiyalal, Lachhmiram Jain, Banwarilal and S carrying on business under the trade name, Com Concern, 17 Old Chinabazar Street, Calcutt 1167A(RB) (Central), 27-10-64 (b); (A) Spoons and (c); 26-4-65 (h).
  - 60. Messrs. Roneo Ltd, P-13 Mission Row Ext Calcutta (a); 6A (RB) (Central), 1-7-57 (b); (D) writer and requisities, office equipments, sta articles (A) Steel filing cabinets, cupboards, aldesks, tables, chairs, furniture, safes, roneodex of partition plates, shelves, lateral rails, side pla backs, stylus pens, stylus plates, looks and keys, cradle inserts, rails for filing cabinets, small bolts, nuts and corner plates, aluminium strips nium and alon holders, m. s. strips, plastics name kraft pockets, folders and files, racks and st impression papers, ribbons, carbons, stendils rolls, and inks, channels and name holders, trai name holders, files holders of various colours dexprotectors, typewriters and spare parts, dr machines and spare parts thereof, addressing I and spare parts, cards labels, stencils, ronec